

## GIFT DONATIONS TO THE LIBRARY

### THE IMPORTANCE OF GIFTS

The support of employees, alumni, and friends of the university is very important to the success of the Walker Library. The Library welcomes cash donations and gifts of materials that strengthen the Library collection. Gifts serve as important enhancements to the Library and create a special relationship between the Library and its donors.

### COLLECTION PRIORITIES

Book donations should support the curriculum and the mission of the Library and are expected to meet the same standards of quality and relevance to the collection as new titles.

### ACCEPTABLE ITEMS

- Monetary Donations
- Printed resources (books and journals)
- MTSU faculty or alumni publications

\*Book donations should be in good physical condition, free from mold, mildew, bugs, and heavy underlining/highlighting.

### HOW TO DONATE (Note separate section governing donations to Special Collections)

#### ❖ Cash gifts:

- In person: Clay Trainum, Administrative Office, 615-898-5376;  
[Clay.Trainum@mtsu.edu](mailto:Clay.Trainum@mtsu.edu))
- Online: <http://www.mtsu.edu/support.php>
- Mail: Clay Trainum, James E. Walker Library, PO Box 13, Middle Tennessee State University, Murfreesboro, TN 37132 (make checks payable to *MTSU Foundation – Walker Library*)

#### ❖ Book gifts:

- In person: Clay Trainum, Administrative Office  
Donors may also leave books at the Service Desk in the first floor lobby.  
See donation form at the end of this document.

#### ❖ Honor Someone:

- Cash or books may be given in honor or in memory of a student, faculty member,

## **REVIEW OF GIFTS**

Collection Development and Management personnel determine whether or not the Library will be able to accept book gifts.

## **OUTCOME OF DONATIONS**

Cash gifts are deposited with the MTSU Foundation and donors receive acknowledgements from the Foundation and the Library.

Because of space limitations and curricular issues, not all book donations can be kept. Gifts not retained by the Library may be given to academic departments, other libraries, state agencies, or sold at book sales, or recycled.

## **VALUE OF BOOK GIFTS**

Donations of materials that have tax implications or special significance may be considered *gifts-in-kind* to be handled in accordance with policy and procedures governing such donations (<http://www.mtsu.edu/development/ways.php>).

The monetary worth of the gift is determined by the donor. In accordance with Internal Revenue Service policies and guidelines of the Association of College and Research Libraries Statement on Appraisal of Gifts, **the Library does not appraise or attach monetary value** to any gift title or collection. An appraisal, if desired by the donor, should be conducted by an authorized appraiser prior to the presentation of this material to the Library.

## **POLICIES THAT SPECIFICALLY APPLY TO SPECIAL COLLECTIONS GIFTS**

1. Donors may wish to contact Special collections directly (615-904-8501). In general, gifts of books or collections should reflect Special Collections' existing holdings. These holdings include:

*The Early Tennessee Imprints Collection.* Tennessee imprints produced between 1791 and up to and including 1866) as well as print or print-related ephemera from the same period.

*The Dimensional and Artists' Books Collection.* Fine letterpress books, artists' books, miniature books, and pop-up or otherwise movable books.

*Books on the Civil War.* More specifically, American imprints published ca. 1850-1920 reflecting or concerned with the causes, experiences, results, and impact of the war; Confederate imprints (books and other print objects produced in the South during the war); and modern studies of the Civil War. (NB: the Ragland Collection comprises the core of this collection.)

*The University Collection.* Various publications produced by or about MTSU including yearbooks, newspapers, etc.

Additionally, Special Collections will consider accepting the following gifts:

Books and collections as well as other bibliographic or print objects that have obvious historical, cultural, bibliographic, or monetary value.

Books and collections as well as other bibliographic or print objects that represent potential collecting areas for Special Collections (these should represent research and educational values that will endure shifts and changes in scholarly trends).

The Librarian for Special Collections should inform the Coordinator of Collection Management of potential gifts.

2. In general, Special Collections is not set up to store and administer archival materials. Archival materials are generally the domain of the Albert Gore Research Center. Under some circumstances, however, archival materials may be accepted as gifts. These should either be pertinent to existing collections in Special Collections or should represent an obvious value to Walker Library.

3. Special Collections cannot honor behests to expand gift collections or maintain subscriptions of serials that accompany gifts unless the donor provides an adequate endowment to cover costs now and in the future.

4. Because rare book collections may represent significant monetary values and, thus, significant charitable deductions on federal income taxes, donors of such collections are strongly encouraged to familiarize themselves with IRS form 8283 and its instructions, and to consult with tax and legal professionals for any questions they may have. Library staff can explain the general nature and common usages of the 8283 form, but cannot interpret IRS policies, provide

advice on tax law, or respond to questions about a donor's tax and filing situation. Gifts of materials to Special Collections often qualify as gifts-in-kind and must be handled in accordance with policy and procedures governing such donations (<http://www.mtsu.edu/development/ways.php>).

5. Although Walker Library cannot appraise the monetary value of gifts, the Library can agree to fully or partially pay for a gift's appraisal for exceptional gifts. However, donors must formally agree to present the gift to the Library before the gift is appraised and the Library must be able to select the appraiser.

6. Special Collections cannot hold gift books and collections on a "held-in-perpetuity" basis. Special Collections must have scope to sell, replace, exchange, transfer, or otherwise dispose of its holdings in response to administrative or academic needs.

7. Donors of Special Collections materials may not serve as University-paid curators of their donated collections.

8. In selecting rare books for its holdings, Special Collections prizes books in a "right from the shop" physical condition-- books in their original, historical form, appearance and structure. Accordingly, the Library does not stamp, mark, or alter ~~on~~ accessions, and this extends to bookplates pasted into editions.

#### **STATEMENT ON APPRAISAL OF GIFTS**

[Developed by the Committee on Manuscripts Collections of the Rare Books and Manuscripts Section. Approved by the ACRL Board of Directors on February 1, 1973, in Washington, D.C. This statement replaces the 1960 policy on appraisal (Antiquarian Bookman, v.26, December 19, 1960, p. 2205).]

1. The appraisal of a gift to a library for tax purposes generally is the responsibility of the donor since it is the donor who benefits from the tax deduction. Generally, the cost of the appraisal should be borne by the donor.

2. The library should at all times protect the interests of its donors as best it can and should suggest the desirability of appraisals whenever such a suggestion would be in order.

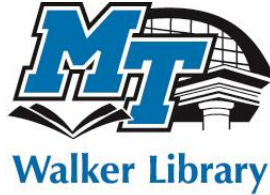
3. To protect both its donors and itself, the library, as an interested party, ordinarily should not appraise gifts made to it. It is recognized, however, that on occasion the library may wish to appraise small gifts, since many of them are not worth the time and expense an outside appraisal requires. Generally, however, the library will limit its assistance to the donor to: (a) providing him with information such as auction records and dealers' catalogs; (b) suggestions of appropriate professional appraisers who might be consulted; (c) administrative and processing services which would assist the appraiser in making an accurate evaluation.

4. The acceptance of a gift which has been appraised by a third, and disinterested party, does not in any way imply an endorsement of the appraisal by the library.

5. An archivist, curator, or librarian, if he is conscious that as an expert he may have to prove his competence in court, may properly act as an independent appraiser of library materials. He should not in any way suggest that his appraisal is endorsed by his library (such as by the use of

the library's letterhead), nor should he ordinarily act in this fashion (except when handling small gifts) if his institution is to receive the donation.

11/2017



## DONOR GIFT MATERIALS FORM

Donor Name:

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Address:

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Phone:

Email:

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I would like to donate:

Number of books: \_\_\_\_\_ Number of magazines: \_\_\_\_\_

Information:

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I understand that I am giving these materials to Middle Tennessee State University under the policy governing materials gifts.

**Fair market value as determined by the donor:** The IRS defines fair market value as "the price a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither has to buy or sell."

\$ \_\_\_\_\_

**Appraised value:** If the value of the donation is \$5,000.00 or more, I am attaching a copy of the appraisal.

\$ \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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