

Donations to the J.N. Desmarais Library

Administrative Authority:	Library and Archives Council, J.N. Desmarais Library
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Scope: The J. N. Desmarais Library welcomes donations from members of the university community as well as the general public. The generosity of donors has played an important role in building the Library's collections since its founding in 1961. This policy sets out the procedure for the acceptance of donations, donor recognition, and charitable donation receipts.

Definition of a Donation: Donations consist either of funds given towards the purchase of library resources or of gifts-in-kind (books, journals, recordings, etc.).

Responsibility: Each year, a librarian is designated to be responsible for the oversight of this policy.

1. Acceptance Procedure:

- a. The offer of a donation is made to the librarian responsible for this policy. Donors may contact reference@laurentian.ca to start the process. If the donation is substantial, a list of the items will be requested.
- b. Donors shall normally deliver or pay at their own expense the shipping cost of the donated materials.
- c. The Library does not accept all donations. Factors in acceptance include the Library's Collection Development policy, the University's curriculum, space and equipment constraints, and condition of the material.
- d. The Library reserves the right to determine the use and disposition of all donations that are accepted.
- e. The cataloguing and shelving of donations follows the Library's standard procedure for incorporation into the collection.

2. Donor Recognition:

- a. The Library is pleased to consider donor requests for names to be added to the electronic catalogue records of donated materials (or those that were purchased with donated funds). This may include the donor's name or the names of persons in whose honour or memory the donation was made.

3. Charitable Donation Receipts:

- a. Donors may request a receipt for income tax purposes at the time of donation for items that the Library accepts. The Library must be supplied with the donor's contact information including name, address, and telephone number.
- b. The fair market value of the donation is evaluated by the Library in accordance with Canada Revenue Agency regulations.
- c. The Library does not issue receipts for donations whose fair market value is less than \$50.00.
- d. Donors who wish to expedite evaluations must supply the Library with documented proof of the donation's value, the cost of such proof to be borne by the donor. One important type of proof is a formal appraisal by an expert evaluator recognized by the Canada Revenue Agency.
- e. The Library shall maintain lists, by year and by donor, of the fair market value of donations. The lists shall be retained for at least six years.
- f. In December, the Library forwards the list of donors for the preceding calendar year to the University's Development Office, which sends a receipt to each donor along with a formal letter of thanks.
- g. Donors who do not wish receipts are acknowledged with a note of thanks from the Library.

Related University Policies: University policies on Donations Management and Charitable Receipts.

History of Revisions: This policy supersedes the previous policy, "J.N. Desmarais Library Gift Policy," approved by Library and Archives Council in 2003.