



Cardinal Carter Library Gifts Collection Policy

Date: October 2016

The Cardinal Carter Library is frequently offered gifts, both in cash and in kind. Both are welcome, subject to various guidelines, which follow.

Cash

Unrestricted gifts of cash are particularly welcome, and may be designated for the Library generally, or for a particular subject area or purpose specifically, subject to approval by the King's University College Foundation at the University of Western Ontario. Receipts for tax purposes are issued by King's University College Foundation.

Gifts-in-kind

Gifts-in-kind — typically monographs, archival material, regalia and art work — are accepted selectively if they support the mission of the Library, its learning community, and the subject areas unique to King's University College.

It is the prerogative of the Library to gratefully accept or decline any potential gift or donation. Books or other material will be accepted on the condition that the Library has the authority to make whatever disposition it deems necessary. If the Library cannot use them in its collection, applying the same criteria it would to new materials, it reserves the right either to pass the items along to other libraries for their possible use, to our students, and to agencies donating material to Third World countries.

The following criteria are kept in mind when accepting or declining offers of gift material:

- relevance of subject matter to King's University College
- physical condition
- language
- currency of material
- duplication of existing holdings in the shared library catalogue
- space limitations

Bookplates

The Cardinal Carter Library is happy to acknowledge donations by means of a standard bookplate, which is customized with the donor's name, date of gift, etc. Mention of the gift is also made in the bibliographic record found in the shared library catalogue.

Tax Certification

Receipts for income tax purposes are issued by King's University College Foundation at the University of Western Ontario, a registered Canadian charity (# 885508788RR0001). Tax receipts for donations will be in accordance with Canada Revenue Agency guidelines and may require additional information from the donor once the item has been accepted by King's University College. The tax receipt applies to the year in which the Library physically took receipt of the donated material.

If the anticipated fair market value is less than \$1000, a qualified member of the Library staff, typically the Director of Libraries, but on occasion the appropriate librarian responsible for the subject area, may appraise the collection.

If the anticipated fair market value is greater than \$1000, the services of a knowledgeable external appraiser, acting "at arm's length" are typically sought. In acting at "arm's length", the external appraiser will typically provide assurances that he/she is not a personal friend or relative of the donor, is not an employee of King's University College, and has neither personal nor pecuniary interest in the outcome of the valuation. The appraiser will provide assurances of having examined the collection in person, and give some indication of sources used in arriving at the valuation provided. The cost of the external appraisal is negotiable, and may be borne by the donor, by the Library, or split between the two, depending on the extent of the cost of the assessment and upon value of the collection.

Deed of Gift-in-kind

Donors will be asked to complete a formal *Deed of Gift-in-kind*, particularly in cases where the donor and the provenance of the material proffered are not well known. The *Deed of Gift-in-kind* provides assurances, for example, that the donor is the sole owner of the material, which is free of debt or lien; is making the gift absolutely free of any condition (or spelling out any condition, which must be mutually acceptable to both donor and recipient); wishes (or does not wish) tax certification, bookplates, etc. The *Deed of Gift-in-kind* is signed by both the donor and the Director of Libraries on behalf of the College.