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### Gifts and Memorials Policy

The Merrimack Public Library welcomes gifts of money, books, or other real property (art, plants, etc.) under the following provisions and in accordance with the applicable RSAs; such gifts enhance our collection and services. The Library Director or Library Board of Trustees may accept or decline any gift offered at its discretion. The Merrimack Public Library reserves the right to use the gift in whatever manner best serves the interests of the library. If accepted, the gift becomes the property of the Merrimack Public Library.

#### Monetary gifts

Monetary contributions will be accepted if conditions attached are acceptable to the Library Board of Trustees. The terms of agreement will be developed by the Donor, Library Director, and Board of Trustees. Memorial Bricks are managed by the Merrimack Public Library Development Fund Committee.

#### Book donations (including other media)

Memorial books or other library materials may be donated in honor of a friend or relative, and are marked with a special bookplate. The continued presence of the material within the collection is based on the judgment of the Library Director and the use, wear, and appropriateness of the materials will be taken into consideration.

Used books and other materials can often be used in the library's collection. Materials deemed not needed for our collection will be sold at a book sale sponsored by the Friends of the Merrimack Library. Books must be in good, clean, odor-free condition in order for the library to accept the donation. The library does not accept textbooks, encyclopedias, or materials in poor physical condition.

#### Real Property

Gifts of equipment will be accepted based on library need and at the discretion of the Library Director. Gifts of Real Property are accepted or declined on a case by case basis by the Library Board of Trustees. The decision to accept the gift (and the continued use of the gift) will be based on the appropriateness of the gift to a library setting, the potential future cost of maintaining the gift, physical space constraints of the library, and other factors particular to the type of gift as determined by the Board of Trustees. The Library will not store or otherwise maintain objects which are not outright gifts unless approved by the Director. Under no circumstances shall the Library be held responsible or liable, directly or indirectly, for any loss or damages to objects in its possession.

#### Disposition of gifts

The Merrimack Public Library reserves the right to use the gift in whatever way best serves the interest of the library. The library applies the same criteria for evaluating gift items as it applies to purchased material. Gift will be withdrawn in the same manner as purchased material. The library does not accept responsibility for notifying donors of withdrawal or replacement of gift items.

#### Tax Deductions

All gifts are tax deductible. If you intend to take a tax deduction based on your gift, the Library will provide a receipt for the items donated. Please note that the Library is prohibited from appraising or estimating the value of any gift. The appraisal is the responsibility of the donor.

*Accepted by the Merrimack Public Library Board of Trustees, October 1994;  
Updated and Accepted February 23, 2016.*