

## *PUBLIC/LEGAL NOTICE*

*A Special Board meeting of the Lisle Library District (LLD) Board of Trustees will be held on January 7, 2022 at 2:00 pm in the Meeting Room of the Lisle Library District, 777 Front Street, Lisle, Illinois.*

*In accordance with Governor Pritzker's Executive Order No. 2021-20, all persons who are over the age of 2 who are medically able to tolerate a face covering (a mask or cloth face covering) must cover their nose and mouth when in the public space. Meeting attendees shall comply with social distancing guidelines and room arrangements. Public Comment Prior to the Meeting: Citizens may provide public comment via email: [library@lislelibrary.org](mailto:library@lislelibrary.org) or via the USPS mail addressed to: Public Comment/Administration, 777 Front Street, Lisle, IL 60532, by 9:30 am on the meeting day. Submitted comments will not be read aloud. Comments will be provided to the Board prior to the regular meeting and will become part of the meeting record.*

*The LLD records all regular Board meetings. Any person who has a disability requiring accommodations to participate in this meeting should contact the Lisle Library during regular business hours within 48 hours before the meeting. Requests for a qualified interpreter require three working days advance notice.*

### LISLE LIBRARY DISTRICT SPECIAL BOARD MEETING January 7, 2022 - 2:00 p.m.

1. Roll call
2. Opportunity for visitors to speak - general public comment period
3. Fundraising effort protocol: President statement/discussion
4. LLD Policy 735: Donations & Gifts - Action Required  
Approval of revisions to LLD Policy 735: Donations & Gifts
5. Thank you responses - Action Required  
Authorize LLD Director to send thank you responses to donors
6. Adjourn

## POLICY 735 DONATIONS AND GIFTS

The Lisle Library District (LLD) welcomes gifts, donations, endowments, memorials, and planned giving that supports the Library LLD's mission, programs, and services. ~~All donations may be subject to Library Director or Board of Trustee approval depending upon the nature of the donation.~~

### The following policy points apply:

#### **A. General Guidelines**

1. The ~~Library~~ LLD will ~~only~~ enter into giving relationships that are determined to be in the best interest of the ~~Library District~~. ~~The LLD and the Board of Trustees~~ The LLD reserves the right to accept or decline ~~any~~ donation ~~in any form~~.
2. The LLD is a tax exempt, public library. Public library districts in Illinois are considered "political subdivisions" (IRS/ILCS) that may receive and administer donations for the benefit of the public. Under Illinois library law, any person or group of persons may make donations of money or property for the benefit of any local library or public library district [75 ILCS 5/1-6 and 75 ILCS 16/30-75]. Title to the donation vests with the LLD Board of Trustees.
3. ~~The Library has the right to accept or decline donations, and may opt subsequently to donate said items or use a resale program to direct the acquired funds in support of Library programs or materials.~~
4. Any ~~item donated~~ donation becomes the property of the Library LLD. ~~Donated items and may be added or withdrawn from the collection without consent of the donor. Material donations should follow collection development plans and support the effective management goals of the collection.~~ The LLD reserves the right to donate or sell donated items and direct acquired funds to support LLD collections, services, and/or programs.
5. The ~~Library~~ LLD will follow Generally Accepted Accounting Principles (GAAP) ~~relating related to the~~ for the accounting and crediting of all contributions, and ~~shall~~ follow all applicable legal requirements ~~and restrictions~~.
6. ~~While it is important that the Director and Trustees remain aware of any tax provision relating to contributions, the Library will not represent itself as representing the donor in any transaction and will stipulate that~~ The LLD encourages the donors to contact a professional financial advisor ~~regarding in questions of gift valuation and deductibility~~ for tax purposes.
7. ~~Individual~~ LLD Trustees, employees, and/or volunteers may not make ~~any~~ promises ~~to a donor, nor expect any favoritism or exchanges, from a donor, nor agree to any donor-~~

~~directed changes in the vision, policies, services, collections or programs of the Library~~  
**actions** for the purposes of soliciting a contribution.

- ~~8. Developed relationships or agreements must maintain the Library's principle of intellectual freedom, safeguard the Library's equity of access, support the Library's policies against discrimination and assure user confidentiality.~~
9. Donor, ~~sponsor and partner~~ names are public information unless the donor **specifically and formally** requests anonymity.
- ~~10. Corporate Giving: Corporations are encouraged and welcome to donate funds. The Library participates in the Fund for Illinois Libraries (ILSDO) through the Illinois Library Association. This fund provides a channel to direct corporate dollars to a Library.~~

### **General Materials Donations**

#### **B. Solicitation by the LLD**

The LLD may solicit donations for specific purposes or projects. Solicitations shall be Board-approved prior to any donation campaign. Individual Trustees may not solicit donations or fundraise without full Board approval.

#### **C. Fund for Illinois Libraries | Illinois Library Association (ILA)**

The purpose of the Fund for Illinois Libraries is to enable libraries to receive monetary donations from individuals or organizations that can only make donations to 501(c)(3) charitable organizations. The ILA serves as the administrator of the Fund. With LLD Board approval, the LLD will contact ILA to administer such a transaction. There is an annual fee associated with processing these type of donations via the ILA.

#### **D. Material Donations**

~~The Library is happy to accept material donations such as books, DVD's, and other items that may be used to support the collection. These items will be evaluated for usability in the collection.~~

The LLD may **occasionally** accept materials for inclusion within the collection or as donations to supportive organizations like the Friends of the Lisle Public Library District. Due to limited storage and/or operational impacts, the LLD may ~~cease accepting~~ **limit the acceptance of** donations at any time. The LLD encourages donors to check with the LLD before delivering material donations.

~~We~~ **The LLD** will not accept:

- ~~a. Items that are in poor condition such as faded, yellowed, or stained~~
- ~~b. Items that may have smoke, pet or other odors~~
- ~~c. Periodicals~~
- ~~d. Encyclopedias~~

- ~~e. Technical or Medical Manuals~~
- ~~f. VHS, Cassette Tapes, LP album or other obsolete formats~~
- ~~g. Textbooks more than 3 years old~~
- ~~h. Business or Computer books more than 3 years old~~

1. Items that are in poor condition; faded, yellowed, or stained
2. Items that have smoke, pet, or other strong odors
3. Periodicals; magazines, newspapers, or flyers
4. Encyclopedias
5. Obsolete formats such as tape cassettes/VHS

~~Up to two boxes of items may be donated without appointment. Additional boxes will require an appointment with a material review by a staff member prior to acceptance.~~

~~Due to limited storage considerations the Library may decline materials at any time. A list of other local donation opportunities may be obtained at the Reception Desk.~~

Adopted 2/20/13  
Revised 01/\_\_/22

## **POLICY 735 DONATIONS & GIFTS**

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### **A. General Guidelines**

1. The LLD will enter into giving relationships that are determined to be in the best interest of the District. The LLD reserves the right to accept or decline any donation.
2. The LLD is a tax exempt, public library. Public library districts in Illinois are considered "political subdivisions" (IRS/ILCS) that may receive and administer donations for the benefit of the public. Under Illinois library law, any person or group of persons may make donations of money or property for the benefit of any local library or public library district [75 ILCS 5/1-6 and 75 ILCS 16/30-75]. Title to the donation vests with the LLD Board of Trustees.
3. Any donation becomes the property of the LLD. Donated items may be added or withdrawn from the collection without consent of the donor. The LLD reserves the right to donate or sell donated items and direct acquired funds to support LLD collections, services, and/or programs.
4. The LLD will follow Generally Accepted Accounting Principles (GAAP) for the accounting and crediting of all contributions, and shall follow all applicable legal requirements.
5. The LLD encourages donors to contact a professional financial advisor regarding valuation for tax purposes.
6. LLD Trustees, employees, and/or volunteers may not make promises, expect favoritism or exchanges, or agree to any donor-directed actions for the purposes of soliciting a contribution. Individual Trustees may not solicit donations or fundraise without full Board approval.
7. Donor names are public information unless the donor specifically and formally requests anonymity.

### **B. Solicitation by the LLD**

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Adopted 2/20/13  
Revised 01/\_\_/22

## APPENDIX: CHARITABLE CONTRIBUTIONS TO GOVERNMENTS

In many circumstances, citizens make contributions of money or property to governmental entities. An income tax deduction for this contribution is allowed for the individual only if the contribution is made to, or for the use of, a qualified organization. A state or local government agency is a qualified organization; it is exempt from income tax by statute (IRC Section 115) and is considered an exempt organization for purposes of receiving donations or grants under IRC Section 170(c)(1). *Reg. §1.170A-9(d)*

A contribution is fully deductible only if made to or for the use of a qualified organization, and is voluntary and is made without getting or expecting to get anything of tangible value. If anything of tangible value is received in return, its value must be subtracted from the amount deductible as a charitable contribution. *IRC §170 (c)(2)(C)*

The Internal Revenue Code lists in [Publication 557](#) the types of organizations that are considered to be qualified organizations for purposes of receiving charitable contributions.

A donor can give a contribution to a state for charitable or public purposes and have a full deduction for up to the individual income tax limitation (50% of adjusted gross income). *IRC § 170(a); IRC §170(c)(1)*

Most familiar charitable organizations are exempt under IRC 501(c)(3).

### Substantiation Requirements

Contributions of \$250 or more must be acknowledged in writing by the governmental agency receiving the donation in order for the donor to claim a deduction. *IRC §170(f)(8); Reg. §1.170-13*

Written acknowledgment to the donor must include:

- Amount of cash received, and a
- Description of property received (but not the value), and the
- Value of any goods/services, if any, provided to the donor in exchange for the contribution.

There is no preferred format as long as the acknowledgment is in writing. (Treasury Decision 8690, Dec. 13, 1996)

**Note:** The donor should not include the fair market value of any donated property in the acknowledgement. The recipient is responsible for establishing the value. Depending on the type of property and the donor's tax situation, different IRS rules apply for property valuation. [Publication 561](#) provides information about determining fair market value. *Reg. § 1.170A-13(f)(1)*



# LISLE LIBRARY DISTRICT

777 Front Street, Lisle IL 60532 - lislelibrary.org - (630) 971-1675

January XX, 2022

Lisle Citizen:

Thank you for your generous donation of \$XXX.XX on December XX, 2021. All donations will contribute to the installation of a Litezilla® light wall and benefit the Youth Services Department at the Lisle Library District (LLD).

The LLD appreciates your support.

Tatiana Weinstein  
LLD Director

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