The RVC Library gladly accepts in-kind donations of books and other materials from faculty, staff, students, and community members. Such donations are accepted only with the understanding that there will be “no strings attached.” Donors will not receive any special treatment or benefits due to their donation(s). The Library also welcomes monetary donations but it cannot accept funds for the purpose of buying specific titles requested by the donor.

The RVC Library reserves the right to utilize or dispose of any gift materials in whatever way, or at any time, deemed most appropriate. The Director of the Library has ultimate authority over the disposition of any gift materials. The Technical Services Coordinator makes the practical decisions about which gift items to retain for library use. These decisions are guided by the Library’s collection development policy.

Gifts not retained by the Library will be disposed of in the most appropriate manner. Possibilities include giving items to other area libraries, to “friends of the library” organizations, to other area nonprofit organizations, or making them available to RVC faculty, staff, and students.

The Library will provide, on a limited basis, book plates for appropriate books donated in honor of or memory of an individual, or for other special circumstances. However, in general, there will be no designation of the donor placed on donated materials.

An appropriate thank you letter will be sent promptly by the Director of the Library to the person(s) who donated the material. The letter will indicate the total number and kind of material(s) donated and can serve as a receipt for the donation.

The Library cannot provide any estimated value of any gift materials. It is up to the donor to assign a value to gift material, if a value is needed for any purpose. If a precise value is desired the donor should contact a professional appraiser. Many used and rare book dealers will do appraisals. Web sites of used book dealers can also be utilized to determine an approximate current selling price for specific used titles. If a valuation is desired for tax purposes it is strongly recommended that the donor consult IRS Publication 561, *Determining the Value of Donated Property*. This publication states the following about determining the fair market value (FMV) of books:

**Books.** The value of books is usually determined by selecting comparable sales and adjusting the prices according to the differences between the comparable sales and the item being evaluated. This is difficult to do and, except for a collection of little value, should be done by a specialized appraiser. Within the general category of literary property, there are dealers who specialize in certain areas, such as Americana, foreign imports, Bibles, and scientific books.

**Modest value of collection.** If the collection you are donating is of modest value, not requiring a written appraisal, the following information may help you in determining the FMV.

A book that is very old, or very rare, is not necessarily valuable. There are many books that are very old or rare, but that have little or no market value.

**Condition of book.** The condition of a book may have a great influence on its value. Collectors are interested in items that are in fine, or at least good, condition. When a book has a missing page, a loose binding, tears, stains, or is otherwise in poor condition, its value is greatly lowered.

**Other factors.** Some other factors in the valuation of a book are the kind of binding (leather, cloth, paper), page edges, and illustrations (drawings and photographs). Collectors usually want first editions of books. However, because of changes or additions, other editions are sometimes worth as much as, or more than, the first edition.