

Gifts of Art

This policy establishes the criteria under which the library will accept gifts of art works not intended for the circulating collection. Although collecting and displaying art work is not a significant facet of the library's mission, over the years the library has been given and has accepted such works to:

- enhance the beauty of the facility
- record an aspect of library or community history
- commemorate the contributions of individuals to the library

Art works include, but are not limited to, paintings and sculpture in various media, works on paper, photography, textiles, ceramics, and folk art, both originals and reproductions. Potential donors of museum-quality works may be referred to other community institutions.

This policy applies to all works of art offered to or donated to the Oshkosh Public Library.

1. Donations are to be arranged through the Library Director or designee.
2. The director will inform the Oshkosh Public Library Board of any offer to donate art works to the library at the earliest appropriate time.
3. Individuals or groups wishing to donate art works to the Library must indicate a willingness to comply fully with the provisions of this policy before the Library Board will act on their gift. The donor and the staff member accepting a gift pending acceptance by the Board must complete a Donor Information and Temporary Receipt form.
4. All gifts and bequests to the Library will be free of all restrictions and conditions. The library will not accept requirements such as a specified duration or place of exhibition. It is recognized that unusual circumstances can arise where exceptions to this policy may be in the best interests of the library. Any such exceptions must have the advance approval of the Library Board.
5. The Library Director will determine the display of the work.
6. No gift will be accepted without the approval of a three-member Art Jury to be appointed by the Library Board upon the recommendation of the Library Director. The jury members will be selected from individuals with expertise in judging the specific gift.
7. Reasonable expenses incurred in connection with a gift may be borne by the individual or organization making the donation. These may include insurance, display cases, crating, and the reasonable expenses of the Art Jury. These expenses will be determined and agreed to by the Library Director and donor before any expenses are actually incurred.
8. If one is desired, the donor shall incur the cost of appraisal prior to transfer of the gift to the Library. To conform with the requirements of the Internal Revenue Service, the Library cannot provide an appraisal of a gift for tax purposes. Donors should consult IRS

Publications 526 "Charitable Contributions" and 561 "Determining the Value of Donated Property". The donor and donee must complete Form 8283 if the amount of deduction for all noncash gifts is more than \$500 and the donor intends to claim a tax deduction for the gift.

9. Upon acceptance by the Library Board, the donor and the Library will complete a Deed of Gift and the gift will become the property of the Oshkosh Public Library.
10. The Library may dispose of the gift, by sale or otherwise, should that be in the best interest of the Library. Although the donor's consent is not required, as a matter of courtesy the Library may attempt to inform the donor of the disposal. The disposal of a gift for which a tax deduction has been claimed within the period of time (2 years) specified by law may require the completion of IRS Form 8282.
11. This policy is to be reviewed by the Library Board every three years.

Drafted by:	John Nichols
Approved by:	Library Board
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Amended:	--
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