

## **Memorials, Gifts, and Bequests Policy East Bonner County Free Library District**

The East Bonner County Free Library District welcomes memorials, gifts, and bequests with the following provisions:

1. The donor understands that a memorial, gift, or bequest is best given free and clear. The Board of Trustees, or its designee, has authority to use or dispose of a gift in a manner that offers the best practical use.
2. If conditions are attached to a memorial, gift, or bequest, those conditions must be accepted by the Board of Trustees.
3. Receipts for donations are available. According to Internal Revenue Service regulations it is the donor's responsibility to determine the fair market value.

Adopted 9-8-03  
Amended & Reaffirmed 12-14-15  
Board of Trustees  
East Bonner County Free Library District