## 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:

- 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.
- If conditions are attached to a memorial, gift, or bequest, those conditions must be accepted by the Board of Trustees.
- 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 12-14-2015 Reaffirmed: 5-13-2024 Board of Trustees East Bonner County Free Library District