

How to Donate Materials

In accordance with Library's policies regarding the disposition of materials, qualified staff sort and add materials deemed appropriate to our collection and either release the remainder to the Friends of the Library for their periodic book sales or further the donation to other organizations.

The Library will give a letter of receipt to persons making donations of books to the Library when the donor provides the library with a list of books donated -- author, title, date of publication, and the donor's estimate of fair market value. The Library staff will not place a value on donated items. All Cabell County Public libraries are 501(c)3 organization.

The following regulations, as quoted from Publication 561, Valuation of Donated Property -- Internal Revenue Service, should be noted:

1. "For property other than cash, the amount of the deduction is the fair market value of the property"...
2. "For each gift of property other than cash for which you claim a deduction in excess of \$200.00, you must attach the following required information." (Nine requested items of information are listed.)
3. "Supporting the fair market value listed on a return is the taxpayer's responsibility."
4. The Library's staff does not qualify as an expert appraiser in the used book field.

If you wish to make a monetary donations, for more information please [click here](#). If you would like to volunteer your time, for more information please [click here](#).