

## **GIFTS/DONATIONS TO THE COUNTY**

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### **SUMMARY**

This procedure identifies the individuals who have the authority to accept or reject gifts, donations, artwork, commemorative and/or memorial structures, and devises or bequests, in the name of the County and under what circumstances they may do so, what records must be maintained, how all cash gifts should be handled, and what receipts will be issued.

### **PROCEDURE**

1. Department Directors have the authority to accept or reject offered items with a fair market value of less than \$1,000. Departments may have internal procedures for obtaining this approval.
2. If a department is offered an item with a fair market value of \$1,000 or more, the details of the offer must be forwarded to the Mayor who will accept or reject the item.
3. On a quarterly basis, all departments must send an itemized list of all items, both accepted and rejected, to the Mayor, with a copy to the Internal Services Department (ISD), Capital Inventory Unit, for asset capture purposes.
4. All cash gifts must be deposited in the appropriate County Trust Fund, and all expenditures from that fund must be supported by paid invoices, and be in accordance with standard County procedures.
5. If the department does not have a gifts trust fund, one must be established by following standard County procedures.
6. Upon acceptance/rejection of a donation or gift by either the Department Director or the Mayor, the donor shall receive a letter expressing gratitude on behalf of the Mayor. This letter should be prepared by the department and routed for the appropriate signature. The Department Director shall retain a copy of the letter. The County will not provide appraisal certification or valuation to the donor.
7. For items valued over \$1,000, the acceptance/rejection letter must be prepared for the Mayor's signature. The letter will be the official receipt issued by the County to the donor. The Mayor or the Department Director shall retain a copy of the acceptance/rejection letter.
8. See A.O. 1-3 for specific guidance concerning gifts of artwork.

### **CONTACT(S):**

#### **Department/Division**

Internal Services Department, Materials Management

### **REFERENCE DOCUMENT(S):**

Administrative Order 1-3, Gifts to the County