

PURPOSE: The donation program provides those in the community with various philanthropic interests the opportunity to give through memorials, gifts and donations. It is not intended to compete with other non-profits or friend groups with which the County works, but rather to provide those that specifically are interested in County projects the opportunity to give. Additionally, this policy shall address the donation of certain lands and assets from developers and/or property owners.

OBJECTIVE: Facilitate the acceptance of donations in the form of land, facilities, cash, services and/or equipment to Nassau County by establishing clear guidelines for giving.

Ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed facilities and goals.

Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.

Ensure that donations do not create liability for the County with regard to the health and safety of facility users.

Ensure gifts made in memory of or in recognition of a person, event or other phenomenon do not conflict with the County's goals or standards.

DEFINITIONS:

Cash Donation	all donations made in the form of currency, personal or cashier's check or money order.
County	Nassau County Board of County Commissioners (BOCC).
Donation	making of a free gift to a charity or public institution.
Donor	person giving a free gift to someone.
Material/Equipment	all non-real property; this includes all personal property (i.e. food and other items for the animal shelter, books for library, computers, etc.).
Restricted Donation	any donation made to the BOCC that specifies a particular use or restricted use of the donation.
Unrestricted Donation	any donation made to the BOCC that does not specify or restrict its use.
Real Property	land or buildings
Tax Deduction	D onations made to the County may be tax deductible expenses.

POLICY:

- 1 The County reserves the right to deny any donation.
- 2 The County may accept donations meeting the objectives of the policy.
- 3 Donations to the County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.

- 4 All donations, other than cash, shall be considered "gifts for public improvements" to the County for the enjoyment of the County's citizens. They will not be considered private or proprietary assets.
- 5 Items that are vandalized will be repaired or replaced as feasible, but the County does not guarantee replacement of any items damaged beyond repair or where the cost to do so is not considered cost effective.

GENERAL GUIDELINES:

The following guidelines will apply to all donations:

Upon request, potential donors will be provided with the County's Donation policy.

Unrestricted cash donations (currency, personal check, cashier's check, or money order) may be accepted by the County without prior approval in accordance with the cash handling policy/procedures of the County. Cash donations will be deposited with the Nassau County Clerk.

Restricted cash donations greater than \$500 cannot be accepted without prior approval of the County Manager or designee (up to \$25,000) and/or the BOCC (over \$25,000). The County's policy is to receive the cash donation before the restricted purpose expenditure is approved. Cash donations will be deposited with the Nassau County Clerk.

Donations of land and/or assets shall be processed through additional legal agreements as deemed necessary by the County Attorney's Office. Where certain impact fee credits may be eligible, the separate agreement shall discuss the calculation of credits, timing of land or asset transfers, and other terms as necessary. The recording of the lands on the county's financial by the Nassau County Clerk shall occur following the recorded transfer of title. The recording of land improvements and structures shall either occur at the same time as the land or for work in process or under construction, such assets shall be recorded by the Nassau County Clerk following the final payment and written acceptance by the County.

Receipt of Donations

The County is able to accept donations of land, materials and cash. Donations of real property require BOCC approval and shall be consistent with other County policies. All donors of real property, materials, and cash may be issued a receipt incorporating specific information. The receipt shall include information and a form as outlined in this policy. Additionally, "Thank You" cards may be provided to the donors.

Cash Donations

All non-currency cash donations shall be made payable to "Nassau County BOCC". Cash donations must be in the form of currency, personal check, cashier's check or money order.

The donor has two options:

- Allow the County to specify best use of the funds, or
- Restrict the use of funds in a manner consistent with the objectives of this policy.

Items typically purchased using cash donations include basic amenities such as animal care items, library books, equipment, landscaped areas, recreation facilities, etc. Donors are not limited to these items, as any improvements or items that are consistent with amenity standards may be considered.

Materials / Equipment Donations

The County may accept materials and/or equipment donations under the following conditions:

- Criteria for approval of materials and equipment not contained in adopted standards and specifications or policies and plans shall include:
 - Consistency with adopted design, character, and use at proposed location;
 - Consistency with national, state and local health and safety standards;
 - Compatibility with current County maintenance practices;
 - Does not cause unbudgeted expenditure or significant ongoing maintenance responsibility for the County and;
 - Consistency with adopted long-range goals for specified facilities or programs as contained in the existing County comprehensive plan, Master Plans or Land Plans.
- Unrestricted materials and/or equipment donations shown on the material item list do not require approval prior to acceptance by the County.
- Material/equipment donation will be added as an asset into the Nassau County fixed asset system in compliance with county policies.

Receipt Guidelines

After any donation is received, the receiving Department may complete a "Receipt for Donated Goods Form", with a copy provided to the Office of Management & Budget (OMB). The receipt must include:

- A statement verifying that no goods or services were provided in exchange, in whole or in part, for the donation.
- The cash receipt should reflect the amount of the cash donation.
- The land, material and services receipt shall include a clear description of the real property, goods or services donated. Do NOT affix a value to the land, materials or services donated. It is incumbent upon the donor to provide the proper justification and fair market value of the donation. The IRS has regulations that determine the value for donated items; i.e., the donor might need to provide an appraisal to the IRS to declare the full deduction.
- A statement indicating donation is tax deductible to the extent allowed by law and

it is the responsibility of the donor to determine the fair market value of the contribution.

- If donated for a restricted purpose, do not accept the donation. Direct the donor to specify in writing the desired donation and any specific restrictions they desire to set. Forward the document to the County ~~Administrator~~[Manager](#).
- The County will retain a copy of all donation receipts.

Nassau County Donation Receipt Form

Date: _____
Donor's Name: _____
Donor's Address: _____
Donor's Phone: _____
Donation Amount: _____
If land, goods, or services, describe land, goods or services donated:

Please check where appropriate:

- ☐ This donation is unrestricted in its use.
☐ This donation is restricted for the following purpose

Please respect my privacy, I do not wish to be recognized for my contribution.

Person completing this form:

Signature of Donor: _____

Signature of County Employee receiving donation: _____

Note: Donation is tax deductible to the extent allowable by law. It is the responsibility of the donor to determine fair market value of this donation.

No goods or services were provided in exchange, in whole or in part, for the donation.

\$500 - \$25,000

Over \$25,000

Approved By: _____

County ~~Administrator~~Manager Board of County Commissioners