



**Policy Title: Gifts & Donations Policy** **Policy #: FIN-2019-02**

**Section: FINANCE**

**Initially Approved:** 2005-08-24  
**Last Reviewed:** 2019-11-18  
**Council Approval:** 2019-12-04  
**Next Review Scheduled:** 2020-12

**PURPOSE:**

It is the policy of Council to provide a means for individuals, businesses or organizations to donate funds to the Village for the enhancement of the Village.

**POLICY GOAL:**

It is the goal of this policy to accept monetary donations for the purchase and installation of benches, picnic tables and trees for inclusion in the Village or along area trails.

From time to time the Village of Warfield receives inquiries from various sources requesting to donate or bequeath to the Village on behalf of themselves or a deceased relative or friend, funds for the purchase and installation of a special commemorative gift.

**SCOPE:**

This Policy applies to municipal staff.

**POLICY:**

1. Donations may be accepted from donors wishing to contribute to the cost of:
  - a. installing a bench in the Village or public space
  - b. installing a tree in the Village
  - c. installing a picnic table in the Village or public space
  - d. purchasing equipment for the betterment of the Village
2. A commemorative plaque may be installed at the expense of the donor; the style will be approved by the Village.
3. An income tax receipt in accordance with the regulations of the Canada Revenue Agency regarding charitable giving.
4. The Village will install benches, trees or picnic tables in consultation with the donor, but the final decision on site location and style will be the Village's decision.
5. The Village will provide funds in the annual Financial Plan (budget) to install and maintain benches, trees or picnic tables donated to the Village under this policy.

Related Policies, Bylaws or Legislation:

Income Tax Act, Government of Canada, Charities Directorate Regulations

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