

**SELECT BOARD POLICY ON ACCEPTANCE OF GIFTS
TO THE TOWN OF SOUTHAMPTON**

A. PURPOSE AND APPLICATION

1. This policy establishes procedures for the acceptance of gifts to the Town.
2. The Southampton Select Board appreciates offers of gifts, donations, and bequests, and views charitable giving as valuable to the Town's well-being and future.
3. The Purpose of this Policy is to develop uniform standards for the acceptance of grants and gifts so as to ensure that the intent of the donors can be carried out in an efficient and consistent manner.
4. The Policy shall apply to all gifts of personal property, services and money given to the Town of Southampton or any of its departments, provided that this policy shall **NOT** apply to the following:
 - A. Gifts of real estate;
 - B. Gifts for educational or school related purposes;
 - C. Gifts to the Board of Library Trustees;
 - D. Gifts to the Southampton Affordable Housing Trust;
 - E. Gifts to any other trust established in accordance with G.L. c. 41, §45 and 47; or
 - F. Gifts to individual employees or groups of employees for their own personal use; note that gifts to individual employees may only be accepted in accordance with the Massachusetts Conflict of Interest Law and shall not exceed \$50 in value
5. Any gift or donation not subject to this Policy shall be administered in accordance with applicable law, policies and procedures of the recipient and/or any terms or conditions imposed by the donor. Town Meeting approval may be required.
6. The Town shall recognize any gift accepted under this policy, in writing, by thanking the donor within 30 days of the acceptance of any gift by the Town Administrator or Select Board.

B. DEFINITION

Gift or Donation: The terms "gift" and "donation" shall be synonymous and may be a contribution of money, securities, tangible personal property, equipment, goods, or services that the Town accepts and for which the donor does not receive anything in return.

C. GIFT ACCEPTANCE AUTHORITY

1. In accordance with M.G.L. ch. 44, § 53A, any board or officer of the Town has the authority to accept gifts or donations of funds on behalf of the Town of Southampton.
2. M.G.L. ch. 44, § 53A also provides for:
 - a. Deposit of gift funds in a special account by the Town Treasurer.
 - b. Expenditure of funds for the specific purpose of the gift without Town Meeting appropriation, subject to the approval of the Select Board.
3. In accordance with M.G.L. c. 44, §53A ½, the Select Board has the authority to accept

gifts or donations of tangible personal property on behalf of the Town.

D. GIFT ACCEPTANCE PROCESS

1. **Offer.** All gifts, or offers of gifts, shall be accompanied by a letter or electronic communication from the donor indicating the offer, its monetary value, if there is an intended purpose for the gift, and any restrictions on the use of the gift.
2. **Review/Recommendation.** Gifts offered to one of these Town entities will first be reviewed by the entity, and a recommendation will be forwarded for approval to the Select Board (if the gift has a value of \$1,000 or more) or Town Administrator (if the gift has a value of less than \$1,000) for final determination.

| Gift Intended For: | Initial Review By: | Final Acceptance By: |
|-------------------------------|---------------------------|--|
| Cemetery, _____ Memorial | Cemetery Commission | Select Board if value \$1,000 or higher or Town Administrator if value less than \$1,000 |
| Conservation Lands | Conservation Commission | |
| Council on Aging | Council on Aging Director | |
| Fire Department | Fire Chief | |
| Police Department | Police Chief | |
| Recreation | Parks Commission | |
| Other Town Department | Department Head | |
| Town of Southampton (general) | n/a | |

3. **Determination.** Upon receipt of a recommendation by the head of the receiving department, the Select Board (for gifts valued at \$1,000 or more) or the Town Administrator (for gifts valued at less than \$1,000) will determine whether the gift is appropriate for the mission and needs of the Town and whether the gift should be accepted, accepted with conditions or rejected.
4. **Right to Reject.** Notwithstanding anything in this policy to the contrary, the Town has the right to reject any gift or donation for any reason or no reason at all.
5. **Final Disposition.** The donor will be notified in writing of the Select Board or Town Administrator’s decision. If the gift is rejected, any funds or property already received by the Town will be promptly returned to the donor.
6. **Valuation.** Monetary gifts shall be at face value. On-going or frequent gifts from the same donor and for the same purpose may be assigned the total value of all the gifts expected within the same fiscal year for the purpose of determining whether the gift requires approval of the Select Board (because the total value is \$1,000 or more). The Town reserves the right to assign such value to an item of tangible personal property as it deems appropriate, provided that it may require an appraisal for gifts of tangible personal property if the Town cannot assign a value to a gift. The donor is responsible for obtaining an independent appraisal of the item.
7. **Record of Receipt.** Upon acceptance of a gift, the Town Administrator will provide a completed “Gift Acceptance Receipt and Expenditure Approval” form (Appendix A) to the donor and will be copied to the Town Treasurer.
8. **Conditions of Acceptance.** Upon acceptance of any donation by the Town, the donor shall relinquish all rights, ownership or control over the donated property or funds, except as set forth in the terms of the donation, and any gifts given by the Town shall not be refunded to the donor under any circumstances after acceptance in accordance with this policy.

E. GIFT ACCEPTANCE CRITERIA

1. In determining whether to accept a gift, the Select Board or Town Administrator may consider whether:
 - a. The gift is appropriate to the mission and needs of the Town.
 - b. Use of the gift is restricted or unrestricted.
 - c. The gift is irrevocable.
 - d. Future financial impact on the Town would result from the gift, including ongoing operations, maintenance, or capital costs.
 - e. The gift terms permit the Town to apply the gift to another purpose should the original intent become impracticable.
 - f. Terms proposed by the donor are in the Town’s interest.
 - g. Accepting the gift is in conflict with any Town policy or any applicable state, federal or local law.

F. SOLICITATION AND VOLUNTARINESS OF GIFTS

1. No solicitation of funds or donations may be undertaken by any party on behalf of the Town without prior approval of the Select Board.
2. Gifts to the Town are to be voluntary, and are not to be given in lieu of payments, fees, or services otherwise due to the Town.

G. REPORTING/RECORD KEEPING

1. All gifts of funds donated to the Town shall be accounted for in accordance with applicable laws and standard accounting and record-keeping procedures.
2. Revenue Turnovers: The head of each department that receives grants or donations of funds shall turn said funds over to the Treasurer in accordance with the Town’s financial management policies and procedures.

H. ANONYMOUS/CONFIDENTIAL DONATIONS

In certain situations, a donor may prefer to make a confidential or anonymous donation to the Town. The Town Administrator may evaluate this type of gift and is authorized to accept it on behalf of the Town, without public notification of the donor’s name, as long as all other requirements are satisfied and to the extent permitted by law.

I. DONOR TAX IMPACT

Gifts to the Town may be deductible from the donor’s Federal income tax if the gift is intended solely for “public purposes,”. Donors are encouraged to consult with a tax professional if there is any question concerning the taxable status of a donation.

J. NAMING POLICY

Please see Chapter 66 of the by-laws regarding the naming of public buildings, structures, bridges, and public lands

Approved by the _____ Select Board on _____

GIFT ACCEPTANCE RECEIPT AND EXPENDITURE APPROVAL

[Date]

FROM: Town Administrator, _____, Massachusetts

TO: _____ Select Board

CC: _____ Town Treasurer

_____ Town Administration has received an offer of a gift pursuant to Massachusetts General Laws, Chapter 44, Section 53A or Chapter 44, §53A½ . The Donor's letter describing the offer is attached.

Name of Donor(s) Offering Gift: _____

Value of Gift: _____

Purpose of Gift: _____

The gift is:

___ Accepted by the Town Administrator (if valued at less than \$1,000).

___ Accepted by the Select Board at a meeting on _____, and expenditure was approved if a gift of funds.

___ Declined by the Town Administrator and/or Select Board.

[Town Administrator Signature]