



qathet

REGIONAL DISTRICT

SECTION 1	CORPORATE POLICIES
POLICY	1.8
SUBJECT	ISSUING CHARITABLE TAX RECEIPTS FOR DONATION OF LAND
ADOPTED	MAY 23, 2013
AMENDED	JULY 24, 2014 (Schedule 'A' only)

POLICY STATEMENT:

The qathet Regional District (qRD) deems it prudent to establish a policy for the purpose of addressing donations wherein lands are voluntarily donated to the qRD and the gift of lands is not required by any land use or planning statute. Where circumstances permit, the policy will allow the qRD to consider issuing charitable tax receipts when requested by the donor, for the purpose of lands being donated and when the action qualifies as a charitable donation.

PURPOSE:

The policy will ensure that equitable consideration is given to all individuals donating lands to the Regional District.

SCOPE:

This policy will apply to all donations of land to the qathet Regional District.

POLICY/GUIDELINES:

The following guidelines will be followed to determine whether a gift has been made:

1. **Was the gift made voluntarily?** The donation must be given freely, i.e., not as a result of a contractual or other obligation.
2. **Will there be a transfer of land?** Gifts of land are eligible for official donation receipts.
3. **Did the donor receive an advantage?** When a donor receives an advantage or consideration for a donation, part or all of the donation may no longer qualify as a gift. Examples of advantages might include: a ticket to an event; use of the donated property; or a dinner and/or performance at a fundraising event.

RESPONSIBILITY/AUTHORITY TO ACT:

Persons authorized to act on this policy and to issue charitable tax receipts are the Manager of Planning or designate, Chief Administrative Officer and Manager of Financial Services.

PROCEDURES:

1. Upon receipt of an inquiry to the Regional District from a potential donor to donate land, staff will determine whether the donation is eligible as a charitable gift and whether the land is beneficial to the Regional District.
2. Once it is determined that a donation qualifies as a charitable gift, information will be presented to the Regional Board to indicate that the donation is beneficial to the Regional District and to seek Board approval to authorize acceptance of the donation.
3. A third party appraisal will then be commissioned and paid for by the Regional District to determine the fair market value of the property that will be reflected on an official donation receipt.
4. The commissioned appraisal will be the absolute value and what the tax receipt consideration will be based on and it is final.
5. There is no appeal process or negotiation should there be any discrepancy, high or low, between the commissioned appraisal and any that the donor may have obtained.
6. An appropriate official donation receipt will then be issued as per the attached 'Schedule A'.

To be printed on Regional District Letterhead...

**Schedule 'A' – Policy 1.8
Issuing Charitable Tax Receipts for Donation of Land
Official Donation Receipt for Income Tax Purposes**

BN# R107854804 Receipt # 20XX-00X

Date donation received: _____

Description of property: _____

Appraiser name: _____

Appraiser address: _____

Fair market value of property: _____

Donated by: _____

Address: _____

Date receipt issued: _____

Issued at: _____

qRD authorized signature: _____

Title: _____