

Corporate Policy and Procedure



Policy No. 05-07-01
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Effective Date 2006 10 11
Supersedes 1995 08 16

TAB: PROPERTY AND FACILITIES
SECTION: DONATIONS
SUBJECT: DONATIONS OF ART AND OTHER ASSETS TO THE CITY OF MISSISSAUGA

POLICY STATEMENT The City of Mississauga accepts and acknowledges donations of art and other assets from members of the public, on behalf of the citizens of Mississauga.

PURPOSE The Corporation recognizes that individuals or organizations may wish to make donations to the community, and that those donations should be acknowledged appropriately. This policy establishes a method for accepting and acknowledging donations of art and other assets.

SCOPE This policy applies to donations of assets (such as art, books, furniture, equipment, materials of historical interest, property, etc.) and does not apply to monetary donations. For information on monetary donations refer to Corporate Policy and Procedure – Fund-Raising Campaigns and Monetary Donations to the City of Mississauga.

For information on making a contribution to a City park as a tribute to an individual or organization, refer to Corporate Policy and Procedure – Commemorative Tree and Park Bench Program.

Sponsorship does not qualify as a donation. This policy does not apply to sponsorships.

Contributions of skills or time through volunteer service may be accepted as a donation, but do not qualify as donations for the purpose of income tax receipts.

Definition “Director” means the head of any division receiving donations, or his or her designate. When referring to donations that are not program-specific, “Director” means the Director of Facilities and Property Management.

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“Donation” means a gift, which has been given voluntarily and without compensation or non-monetary consideration (eg. advertising, promotion, services, etc.)

“Program-specific donation” means a donation of equipment or materials that are intended for use in a particular program or to assist in delivering a particular service (such as books for the Library, supplies for a recreation program, etc.)

“Corporate donation” means a donation of items that are not program-specific, but can be utilized or displayed in more than one area (such as art, furniture and furnishings, etc.)

“Manager, Financial Services” means the Manager of Financial Services, Finance Division, Corporate Services Department.

RECEIVING DONATIONS

Program-specific donations are to be referred to the Director of the operating area responsible for the program or service. Program-specific donations having a value in excess of \$1,000 must be reviewed by the Commissioner responsible for the department to which the donation is offered.

Corporate donations are to be referred to the Director of Facilities and Property Management. Corporate donations having a value in excess of \$1,000 must be reviewed by the Commissioner of Corporate Services.

The Director will ensure that the proposed donation is considered by the appropriate staff. The City reserves the right to decline any donation.

The Mayor and members of Council are copied on all correspondence accepting or declining donations having a value of \$1,000 or more. The Director is responsible for ensuring that the Manager, Financial Services is advised of all accepted donations having a value of \$20 or more, to issue receipts for income tax purposes; and that the Risk and Insurance Manager is advised, to make arrangements for insurance, where appropriate.

The Director is responsible for notifying the individual or organization proposing the donation of the Corporation’s decision

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to accept or decline a donation, and may invite the donor to present the donation at a meeting of Council. The attendance of a City of Mississauga official at a function to present the donation may be requested through the Director.

APPRAISALS

All donated items will be appraised at the time of donation and, if necessary or appropriate, re-appraised periodically.

Items other than Art

All donated items, other than art, must be appraised to establish the fair market value to be shown on the official receipt. If the item is valued at \$1,000 or less, the item may be appraised by a staff person qualified to make the appraisal. If the item is valued at more than \$1,000 an outside professional appraisal is required, unless there is a ready market for the item from which the fair market value can be readily ascertained.

Art

All donations of art should come with a certificate of authenticity, an appraised value at the time of donation, and evidence that the owner has legal title to the work. Facilities and Property Management staff will confirm the value of the item either directly or through a qualified appraiser.

RELEASE

When an item is donated, the donor will be asked to sign a release in a form approved by the Office of the City Solicitor, indicating exchange of ownership and copyright. (If the copyright is held by another person, the laws of copyright will apply.)

As City property, the item will be used at the discretion of the City. Further, with respect to art, the item will be stored, exhibited, loaned to galleries, disposed of or deaccessioned at the discretion of the Corporation.

Any documents pertaining to the ownership of the item must be transferred to the City. Where the City maintains an inventory of the same or similar items, the Director is responsible for ensuring that the inventory is updated, and that all documentation is filed appropriately.

Associated Costs

At the discretion of the Director, the donor may be responsible for any of the following costs (where applicable):

- transporting the item;

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- appraisal or evaluation by a certified agency;
- photographs for inventory and insurance purposes;
- conservation treatment, if required.

ACKNOWLEDGEMENT

Once the donor has signed the release form and all applicable certificates have been received by the Corporation, the donor will receive written acceptance of the item from the Director.

The donor of art on display in City facilities will be identified on a plaque placed on or near the item. The placement and size of the plaque is determined by the Director of Facilities and Property Management.

RECEIPTS FOR INCOME TAX PURPOSES

Official receipts for income tax purposes can be issued by the Manager, Financial Services only when the donation qualifies under Revenue Canada guidelines, and the donated item has a fair market value of \$20.00 or more. The Director may elect to issue receipts for income tax purposes for all donations having a value of \$20.00 or more, or only on request.

The Director is responsible for requesting an official receipt for income tax purposes from the Manager, Financial Services and must provide all relevant documentation. The Manager, Financial Services will determine whether the donation qualifies for a receipt. If the donation qualifies, the receipt will be provided to the Director, for forwarding to the donor.

REFERENCE:

GC-0561-2006 (2) – 2006 10 11

CONTACT:

For more information on making a donation to the City of Mississauga, contact the particular operating area, or Facilities and Property Management, Corporate Services Department.

For more information on receipts for income tax purposes, contact Financial Services, Finance Division, Corporate Services Department.