



**Deschutes County Administrative Policy No.
GA-24 Effective Date: December 6, 2004
Updated:**

DONATION OF PROPERTY

STATEMENT OF POLICY

It is the policy of Deschutes County to accept donations and to donate surplus county property in accordance with federal and state law. The purpose of this policy is to establish rules and regulations governing donations of property to Deschutes County and Deschutes County personal property donations to other government agencies and non-profit organizations.

APPLICABILITY

This policy applies to personal property donated to Deschutes County and Deschutes County personal property donations to other government agencies and non-profit organizations.

DEFINITIONS: The following definitions shall be followed when accepting donations:

County Donation: An agreement under which the County provides money, property or other assistance for the purpose of stimulating a program or activity and in which no substantial involvement by the County is anticipated in the program other than perhaps monitoring compliance with any conditions that may be attached to the donation.

Department: any County Department or Office.

Donation to the County: the act of voluntarily transferring property to the County without consideration being paid by the County.

Property: personal or real property, services and money.

Personal property: tangible and intangible personal property as those terms are defined in ORS 307.020

Real Property: Any interest in land, as defined in ORS 307.010 (b).

POLICY AND PROCEDURES

PROCEDURES: The following procedures shall be followed:

A. Where County is Receiving Donation:

1. All donations to the County must be approved by the department head of the receiving department prior to acceptance. All real property donations and donations of other than real property requiring the expenditure of public monies due to repairs, storage, or maintenance or for any other reason in excess of \$1,500 must be approved by the Board of County Commissioners (“the Board”) prior to acceptance.
2. When receiving a donation, the department shall complete, a “Receiving Asset Donation Form,” consisting of the following information:
 - a. Department receiving the donation
 - b. Date of donation
 - c. Name and address of donor (unless the donor wishes to remain anonymous)
 - d. Description of donated asset, including manufacturer and model.
 - e. Value of donation (donor’s estimate may be used)
 - f. Serial number or other identifying marks
 - g. Location of asset
 - h. Any conditions or restrictions on use or receipt of the property
3. The receiving department shall retain the Receiving Asset Donation Form and shall furnish copies to the County Finance Department and to the donor upon request.
4. It is the responsibility of the department receiving the donation to insure the donated asset is assigned an asset number, and where practical, affix a county tag. The receiving department shall also be responsible for repair, storage, maintenance and any conditions under which the property was received, consistent with the department’s adopted budget.
5. The county disclaims any responsibility for assuring the donor any particular income tax consequences arising from the donation.
6. Donations of services to the County are subject to county policies governing volunteers.

B. Where County is donating Surplus Property

1. The County may donate surplus property to other government agencies and non-profit organizations.
2. A county department wishing to donate property (not including light fleet) with a

value more than \$2,000 but less than \$5,000 shall first obtain approval from the County Administrator.

3. A county department wishing to donate property with a value of \$5,000 or more (not including light fleet) must first obtain a Board Order declaring the property as surplus.

4. The department shall complete an Asset Donation Form and submit it to the County Finance Department. The Asset Donation Form includes the following information:

- a. Asset number
- b. Department which originally acquired asset
- c. Original cost (if known)
- d. Year acquired (if known)
- e. Reason asset determined to be surplus
- f. Resolution number
- g. Asset description, including make, model and serial number, if any
- h. Information of the recipient: name, address, tax status, and copy of recipient's IRS determination letter of 501(c) (3) non-profit status or Section 115 (municipality) entities.

5. Prior to donation, any county asset tag must be removed and forwarded to the County Finance Department.

6. Surplus Light Fleet Donations (non-DCSO): Funding from the sale of surplus Light Fleet is used to offset the cost of vehicle replacement within individual departments. Non-profit and other community groups frequently request donation of surplus Light Fleet from the County.

a. Light Fleet shall be considered surplus per Section 3 of the Deschutes County Light Fleet Policy and DCC 2.37.110.

b. Donation of Light Fleet to qualified non-profit entities per DCC 2.37.110(7) shall occur as follows:

- a. The owning department shall obtain Board approval of donation or sale at a reduced cost to a non-profit entity via Board Order.
- b. The Board Order shall note the value of the donation as determined by the County Fleet Manager.
The Board Order shall specify the replacement revenue source to backfill vehicle sale revenue loss in the department's vehicle replacement fund administered by the Road Department.

C. Nothing contained herein is intended to limit the authority of the Board to make grants of funds to nonprofit agencies.

D. In approving a donation, the Board may attach conditions under which the property will be used by the donor, including without limitation, restrictions on transfer or use of the property.

Approved by the Deschutes County Board of Commissioners _____, 2023.

Nick Lelack, County Administrator



RECEIVING ASSET DONATION FORM

Date: _____

Department: _____

Name of Non-Profit Organization: Deschutes County

Mailing Address: 1300 NW Wall Street, Bend, Oregon 97703

EIN: 93-6002292

Donor & Donation Information

Donor's Name: _____

Donor's Address: _____

Donor Restrictions (donor-imposed restrictions; default = none): _____

Cash contribution (cash/check/credit card). Include photo copy of check/cash/credit card support.

Thank you for your donation with a value of _____ Dollars (\$ _____), made to Deschutes County.

Non-cash (Do not write an "estimated value") just description of the contribution.

Donation Description (serial #s / make/model): _____

I, the undersigned representative, declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that there were no goods or services greater than \$75 value received as part of this donation. I declare I am the lawful owner and no other person has any right to the of the above-described property.

Donor's Name _____ **Donor's Signature** _____

County Employee's Name _____ **County Employee's Signature** _____

Department Director Signature _____

Sent to Finance.



RECEIVING ASSET DONATION FORM

Asset Donation Form (County is Donating Surplus Property)

1. Asset Number

2. Department:

3. Original Cost:

4. Year Acquired:

5: Reason for Surplus

6: Resolution Number
(Attach Copy)

7. Serial Number:

8: Asset Description:

9: Recipient Information:

Signature of Department Head: Date: