

CITY OF COQUITLAM

Policy and Procedure Manual

City of Coquitlam Donation Policy

Attachment 1

Reference

This policy supersedes:

- *Gift Program: Council Resolution Res. No. 547 97/04/21, No. 547 of 93/05/03, amending Res. No. 1436 of 91/11/18*

Reason for the Policy

The City of Coquitlam Donation Policy identifies ways that the public can voluntarily contribute community benefits to the City.

This Policy:

- Identifies three types of public donation programs;
- Provides donor conditions and guidelines including a general description of the donation process, parameters for donor recognition and decommissioning protocols, where applicable.

The Parks, Recreation and Culture Services Department is responsible for administering the policy related to donations of park amenities, artworks and other donated articles, assets and gifts.

The Finance department provides coordination of cash donations. Where donated funds are allocated for a specific purpose, the City department or departments managing the project are responsible for administering the funds.

Policy

Citizens, community groups, businesses or visitors may donate to the City for the community's benefit through contributions of park amenities, artworks, heritage artifacts, equipment, or financial gifts. These opportunities are evaluated at the City's own discretion, and are identified under the following three distinct programs:

- I. The Park Amenity Donation Program includes two levels of specific donations of park and recreation amenities:
 - *Standard Amenities*: donation opportunities that are available in the majority of Coquitlam parks and generally priced below \$5,000.
 - *Legacy Amenities*: donation opportunities that are available in selected parks and are generally priced higher than \$5,000. These amenities require more consultation and coordination between staff and the donor.
- II. The Donations of Artwork and Other Gifts Program includes donations of visual art, heritage artifacts, furnishings, equipment, or other program-specific gifts.

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- III. The Financial Donation Program provides an opportunity for individuals or groups to support City programs and services, facility development, projects and initiatives through cash donations. These donations are *not* reciprocal agreements; therefore, the donor can receive no benefit from the donation beyond a charitable tax receipt.

This Policy does not include donations of real property, archival-related donations, or donations of volunteer time, which are covered in separate policies.

Donor Conditions

Donations must be given unconditionally and voluntarily. City employees and officials cannot receive personal benefit from any donation, nor can the donor expect benefit beyond what the program specifically provides.

The City cannot accept gifts from potential donors known to be involved in activities that contravene laws, City Bylaws or City values.

Donations of \$10,000 or more in value will be documented through a legal agreement outlining the terms and conditions of the gift. Potential donors of significant gifts (\$10,000 or more in value) will be requested to disclose in writing to the City if they or their organization or company is currently or has recently been involved (in the previous 12 months) in a planning approval or procurement process with the City or one of its related organizations. In such a case, the City may, depending on the circumstances, refuse the donation, request a waiting period, or take steps to insulate information about the donation from decision-makers involved in the planning or procurement process.

Offers of significant gifts will be detailed in a Report to Council to ensure that the potential benefits and consequences of accepting the gift are fully considered.

A donor may wish to remain anonymous; however, the City would require the donor's name and contact information to issue a tax receipt. The donors' private information will be treated with confidentiality within the extent of the law, unless the donor authorizes release of such information for a specific purpose.

Donors will be acknowledged by a written expression of gratitude from the City. An official tax receipt will be issued to donors of park amenities through the Park Amenity Donation Program, for accepted financial donations of \$20 and above, and for accepted donations of items when a tax receipt is requested and where appropriate.

The City may accept or decline any donation in its sole discretion.

General Guidelines

I. Park Amenity Donation Program

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Donated public park amenities are intended to enhance the use and enjoyment of all visitors of the City's parks and therefore:

- Donors are encouraged to choose plaque wording that is positive in tone and respectful.
- Donors cannot embellish donated amenities with wreaths, personal memorials or other items which may discourage public use and/or increase or interfere with maintenance activities.

a) Types of Amenities and Donation Amounts

Donations of Standard Amenities may include, but are not limited to:

- New Benches
- Adoption of existing park benches that are appropriate for donation
- Picnic tables
- Specimen trees
- Chairs and tables

Donations of Legacy Amenities (more than \$5,000) may include, but are not limited to:

- Table tennis and foosball tables
- Outdoor exercise equipment
- Picnic shelters
- Playgrounds or playground components
- Sport courts
- Other suggestions from donors will be considered

Specified donation amounts include the cost to purchase and install the donated amenity with a plaque, as well as the City's cost of basic maintenance to ensure the amenity remains in good condition for a ten-year term. The term begins on the date of installation.

Donation amounts for standard amenities are listed in the Fees and Charges Bylaw and may be updated annually to reflect current costs. For some legacy amenities, a range of amounts will be provided to the potential donor as the actual cost will depend on the specific item and location chosen.

b) Locations of Donated Amenities

City staff assess each park to determine the most appropriate sites for each type of donated amenity and the maximum number accepted at that location. In cases where a suitable site for the proposed type of amenity is not available, the donation may be declined.

The donated amenity is the sole property of the City of Coquitlam, and the donor has no legal interest in the amenity or any real or other property to which it may be affixed. The City may relocate the amenity for any reason, including for safety, maintenance or redevelopment of

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the park lands. The City will make reasonable effort to notify donors of any significant changes to the amenity and it is donors' responsibility to keep their contact information current with the City.

c) Term

Amenity Donations:

At the end of the ten-year donation term, the donor will have the option to discontinue the donation, renew the existing donation for an additional maintenance fee, or replace the amenity at market cost. Amenity replacement applies primarily to benches and chairs. The City generally will not replace larger items that are in good condition. If the donor does not contact the City or chooses not to renew or replace the donated item, the plaque will be removed and the amenity and/or site will become available for a new donation. The plaque will be returned if the donor contacts the City.

Tree Donations:

A tree donation is for the life of the tree with a ten-year guarantee; if the tree dies within that period, the City will replace it. After ten years, if the tree declines or the site is needed for another use, the City may remove the tree and plaque. Parks staff will endeavor to contact the donor.

II. Donations of Artworks and Other Gifts Program

Individuals or groups may own articles that they wish to donate to the City for indoor or outdoor sites. Items will be considered for acceptance by the City only should these be deemed compatible with City's strategic goals and/or operations and if appropriate for use in a public space. The City may accept or decline any offered item, at its sole discretion.

a) Program Specific Items

Individuals may approach the City with gifts that are specific to a service area or program such as sports equipment, recreation program supplies, or animal care supplies. The potential donor will be referred to the appropriate department and division. The Department General Manager will have the discretion to either accept or decline the donation based on the needs of the division and space available for storage or display, and other considerations pursuant to public ownership.

b) Artworks, Heritage and Other Items

Individuals may approach the City with significant works of art, furnishing, equipment, and heritage items that they wish to donate to the City. (Documentary heritage, such as films, photographs or documents, are governed by archival-related policies and not included in this Policy.)

Depending on the type and value of the piece, the City may ask the donor to submit a proposed donation package, to include a description, with appraisal, insurance,

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maintenance, and ownership information, where applicable. The donation package will be evaluated to determine whether the proposed gift is appropriate for the City's collection. In some cases, a legal agreement may be developed that identifies each party's responsibilities for installation, lifecycle maintenance and repairs, transfer of legal ownership and intellectual property rights, donor recognition, decommissioning, and any other provisions the City deems necessary.

If a tax receipt is requested, the Canada Revenue Agency requires evidence of fair market value of eligible gifts in-kind. If the piece has not been appraised recently, a qualified appraiser should be consulted. The donor is responsible for obtaining an appraisal, and all related costs.

A significant artwork may be removed from the City's collection due to safety issues, costly ongoing repair, or if other uses are deemed more important for the space. The City will endeavour to contact and consult with the donor, who will have an opportunity to recover the work if desired.

III. The Financial Donation Program

Individuals or organizations may choose to make a cash donation to the City to support City facilities, programs or services. These financial donations are not marketing partnerships or reciprocal agreements and the donor will not receive any benefit beyond a charitable donation tax receipt.

a) Eligible Financial Donations

- Cash donations made to the City for general community benefit will be incorporated into the general revenue of the City, and allocated for capital, operating or potentially both.
- Donors may wish to designate their gift to support specific approved programs and services, projects, facility development, asset improvement, restoration or maintenance. The City will, at its sole discretion, decide whether a donation to a specific program is accepted.
- These donations must be consistent with the goals of the City and its capacity to meet any associated costs or ongoing obligations.

b) Ineligible Financial Donations

- The City cannot accept donations from potential donors who represent a reputational risk to the City, e.g. individuals or organizations known to be involved in activities that contravene laws, City Bylaws or City values.
- The City will not accept donations for endowments.