

Policy on Solicitation and Acceptance of Monetary and Non-monetary Gifts for Public Purposes

The Littleton Board of Selectmen greatly appreciates offers of gifts, donations, and bequests, and further recognizes the importance of charitable giving to the well-being and future of the Town. In accepting or declining any such gift, the Board as a public entity, must at all times make decisions that are in the best interest of both the Department and the community that it serves.

The acceptance of gifts does not constitute or imply endorsement or recommendation by the Board of any service, product or business of the donor.

This policy shall not apply to gifts for educational purposes or to trust funds governed by Massachusetts General Laws, Chapter 41, Sections 45 and 47.

Gift Acceptance Authority

Chapter 44, Section 53A of the General Laws provides:

- For the acceptance of gifts or grants of funds by a town offer or department (committee or board also) with the approval of the Board of Selectmen.
- For the deposit of the funds with the Town Treasurer.
- For the expenditure of funds for the specific purpose of the gift without further Town Meeting appropriation, subject to the approval of the Selectmen.

The only exception to the above provision is gifts to the Cemetery Perpetual Care fund which are Special Acts/Town Bylaws governing the Trustees of Town Donations.

The Town Administrator will represent the Board of Selectmen to review questions about specific interpretation of Board of Selectmen gift policies and to review gifts of \$500.00 or more for formal approval. In addition, the following authorizations will be observed:

- Gift records will be kept confidential to the extent permitted by law. Donor information is released only with the authorization of the Board of Selectmen or his/her designated representation.
- No solicitation of funds or donations may be undertaken by any party on behalf of the Town without the prior approval of the Board of Selectmen.

Gift Acceptance Terms

Gifts accepted by the Board of Selectmen come under the full control of the Board, and will be accepted only if they:

- are appropriate to the mission and needs of the Town
- are unrestricted to the Department named as recipient or, if restricted, given in reasonable broad and flexible terms to maximize the usefulness to the Town
- are irrevocable
- impose no undue financial burdens on the Town
- permit the BOS to apply the gift to a related purpose in the event that the designated purpose is no longer practical, necessary, or able to be performed.
- Gifts to the Town of Littleton are to be completely voluntary, and are not to be given in lieu of payments, rental fees or services otherwise due to the Town by any party

Solicitation of Gifts

No departments shall solicit gifts or donations without the prior approval of the Board of Selectmen. All proposals for solicitation of monetary or non-monetary gifts or donations shall be submitted in writing on the attached **Proposal for Gift Solicitation Form** to the Town Administrator and contain the following:

1. statement of purpose for the solicitation
2. funding goal, and the target audience for solicitations
3. if for a capital project donation, the plan for funding of maintenance of that capital project

Gift Acceptance Process

Gifts to the Town require written documentation and applicable supporting documentation (such as letters of donation, excerpts from completed wills, bequest intention forms, irrevocable trust agreements, etc.) in order to be acted upon by the Board of Selectmen.

1. All gifts, or offers of gifts, shall be accompanied by a letter from the person organization stating the offer of the gift, the monetary amount of the gift being offered, and a statement of the purpose for which the gift is intended.
2. Upon receipt of a gift or offer of a gift by a town officer or department, the officer or department shall immediately forward the letter from the person or organization as required under this policy together with a completed **Gift Receipt Form** (sample attached) to the Town Accountant, with a copy to the Town Administrator.
3. Upon receipt of a completed Gift Receipt Form and letter, the Town Accountant shall establish a separate account for each gift on the town's general ledger.
4. Prior to any expenditure, the **Gift Receipt Form** must be approved by the Board of Selectmen. By vote of the Board of Selectmen, the Town Administrator is authorized to approve gifts of funds/tangible property up to \$500.00.
5. All expenditures from the funds will be made through the Town's standard purchasing and payroll processing procedures.

Gift Valuation and Vehicles

The following represent common vehicles for giving. Additional vehicles will be considered by the Board on an as needed basis.

- **Cash**
- **Tangible Property***: Acceptance of specific materials donated to the Town will be considered for addition to the Town's assets if appropriate. The Board of Selectmen reserve the right to retain or dispose of any accepted materials as they deem appropriate.

**It is the responsibility of the donor to secure independent expert appraisals to establish tax deductible values for non-monetary gifts. The Town, as recipient, is not regarded as "independent" by the IRS, and therefore maintains a policy of not paying for appraisals.*

**TOWN OF LITTLETON
GIFT ACCEPTANCE FORM**

TO: Town Accountant

FROM: _____
Name of Officer or Department

The above officer or department has requested acceptance of the following gift pursuant to Massachusetts General Laws, Chapter 44, Section 53A and further requests that the Board of Selectmen authorize the expenditure of funds for the stated purpose.

Name of Party Offering Gift

Amount of the Gift

Purpose for Which Gift Has Been Offered

Purpose for which Gift will be Expended

[] Letter Accompanying Gift Attached

APPROVAL OF RECEIPT AND EXPENDITURE OF GIFT BY THE BOARD OF SELECTMEN

At a meeting of the Board of Selectmen on _____, the Board of Selectmen voted to authorize the expenditure of gift funds for the purpose described above.

_____	_____
_____	_____

Town Administrator _____ Date _____

**TOWN OF LITTLETON
PROPOSAL FOR GIFT SOLICITATION FORM**

TO: Town Administrator

FROM: _____
Name of Officer or Department

We (the above officer or department) are requesting approval of the Board of Selectmen to solicit gifts or donations. We acknowledge that no department shall solicit gifts or donations without the prior approval of the Board of Selectmen, and hereby submit this request prior to initiating any campaign to do so. As required documentation, please find attached the following:

1. The statement of purpose for the solicitation
2. The funding goal, and the target audience for solicitations
3. The plan for funding of maintenance of the project (if applicable)

Amount/Item of Gift to be Solicited

Purpose for Gift

APPROVAL TO SOLICIT GIFT(S)/DONATION(S) BY THE BOARD OF SELECTMEN

At a meeting of the Board of Selectmen on _____, the Board of Selectmen voted to authorize the solicitation of gift(s)/donation(s) for the purpose described above.

_____	_____
_____	_____

Town Administrator _____ Date _____