

TOWN OF LITTLETON, MASSACHUSETTS SELECT BOARD'S REGULATIONS AND POLICIES ADDENDUM

GIFT POLICY UPDATE (with applicable references to Part/Section)

OFFICIALS OF THE TOWN OF LITTLETON

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December 1, 2023

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

Reference: PART II – SECTION 1: PROCEDURAL POLICY

Revision: Replaces Section 1.3 - Gift Policy (in its entirety)

Approval: November 20, 2023 Select Board Vote 5 to 0

The Littleton Select Board 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 office or department (committee or board also) with the approval of the Select Board.
- 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 Select Board.

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

Solicitation of Gifts

No departments shall solicit gifts or donations without the prior approval of the Select Board. All proposals for solicitation of monetary or non-monetary gifts or donations shall be submitted in writing to the Town Administrator and contain the following:

- Statement of the purpose for the solicitation.
- Funding goal, and target audience for the solicitations.
- If for a capital project donation, the plan for funding of maintenance of that capital project.

Gift Acceptance Terms

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.) to be acted upon. Gifts accepted by the Town come under the full control of the Select Board.

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.

Gifts 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 Town to apply the gift to a related purpose if the designated purpose is no longer practical, necessary, or able to be performed.

Monetary and Equivalent Gift Acceptance

On behalf of the Select Board, monetary gifts will be accepted at the discretion of the Town Administrator, as authorized by the Select Board. The forms and processes will be available via the Town Administrator.

Unless the donor asks to remain anonymous, all gifts will be reported by the Town Administrator.

Tangible Property Gift Acceptance

Acceptance of specific materials donated to the Town will be considered for addition to the Town's assets if appropriate. Tangible property gifts to the Town, (valued less than \$500) will be accepted at the discretion of the Town Administrator, as authorized by the Select Board. All tangible property gifts to the Town, (valued over \$500), must be reviewed and approved by the Select Board prior to their acceptance. The forms and processes will be available via the Town Administrator.

The Select Board reserves the right to retain or dispose of any accepted materials as they deem appropriate.

The donor is responsible for securing 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.