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2
3 RESOLUTION NO. 2011-30
4

5 **A RESOLUTION OF THE VILLAGE COMMISSION**
6 **OF THE VILLAGE OF BISCAYNE PARK, FLORIDA;**
7 **ESTABLISHING A GIFT POLICY FOR THE**
8 **VILLAGE; PROVIDING THE MANAGER THE**
9 **DIRECTION TO ACCEPT MONETARY GIFTS TO**
10 **THE VILLAGE UP TO \$5,000; ALL OTHER**
11 **MONETARY GIFTS ABOVE \$5,000 SHALL BE**
12 **BROUGHT TO THE VILLAGE COMMISSION FOR**
13 **DISCUSSION AND/OR AUTHORIZATION TO**
14 **ACCEPT THE PROPOSED GIFTS; AUTHORIZING**
15 **THE VILLAGE MANAGER TO DECIDE WHAT**
16 **PUBLIC PURPOSE THE MONETARY DONATIONS**
17 **OF \$5,000 OR LESS SHOULD BE USED FOR;**
18 **AUTHORIZING THE MANGER TO ACCEPT "IN**
19 **KIND" DONATIONS; HOWEVER, ANY DONATIONS**
20 **OF ART SHALL REQUIRE AUTHORIZATION BY**
21 **THE VILLAGE COUNCIL; AND PROVIDING FOR**
22 **AN EFFECTIVE DATE.**
23

24 WHEREAS, the Village of Biscayne Park does not have a written policy relating to
25 gifts and/or donations; and,
26

27 WHEREAS, the Village desires to promote consistency and transparency; and,
28

29 WHEREAS, the Village Commission desire to create a "Gift" or "Donation" policy and
30 provide direction to the Village Manager regarding same; and,
31

32 WHEREAS, the Village Manager is the Chief Administrative Officer of the Village and
33 is authorized to execute, without Village Commission action, contracts not exceeding
34 \$10,000.00.; and,
35

36 WHEREAS, the Village Manger, as the Chief Administrative Officer of the Village is
37 responsible for the day-to-day operations of the Village, and the Village Commission does not
38 desire to interfere with the Village's daily operations; and,
39

40 WHEREAS, the Village Manager has previously informed the Commission of various
41 small "gifts" or "donations" made to the Village; and,
42

43 WHEREAS, the Mayor and Village Commission desire to create a gift policy
44 authorizing the Village Manager to accept donations or gifts under \$5,000 in value and to bring
45 to the Village Commission any donations/gifts over \$5,000, provided however, all donations of
46 vehicles or items requiring the acceptance of title registration shall be brought to the Village
47 Commission for approval; and,
48

1 WHEREAS, to ensure consistency and ensure that the Village administration is
2 provided clear direction, the Village Commission desires to create a gift or donation policy as
3 delineated in the attached Exhibit 1.
4

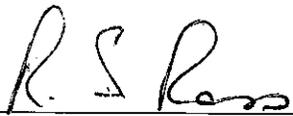
5 **NOW THEREFORE IT IS HEREBY RESOLVED BY THE MAYOR AND VILLAGE**
6 **COMMISSION OF THE VILLAGE OF BISCAYNE PARK, FLORIDA:**
7

8
9 **Section 1.** The foregoing "Whereas" clauses are hereby ratified and confirmed as
10 being true and correct and hereby made a specific part of this Resolution upon adoption hereof.
11

12 **Section 2.** The Village Commission desires to adopt a "Gift" or "Donation" Policy,
13 which policy is attached hereto as Exhibit 1, which policy should be adhered to by the Village
14 Administration.
15

16 **Section 3.** This Resolution shall become effective upon adoption.
17

18 PASSED AND ADOPTED this 20th day of September, 2011.
19

20
21 
22 _____
23
24 Roxanna Ross, Mayor
25

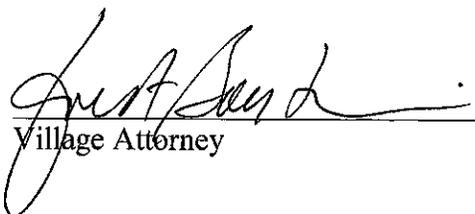
**The foregoing resolution upon being
Put to a vote, the vote was as follows:**

Mayor Ross: No
Vice Mayor Anderson: Yes
Commissioner Bernard: Yes
Commission Childress: Yes
Commissioner Cooper: Yes

26
27
28 Attest:

29 
30 _____
31
32 Maria C. Camara, Village Clerk
33

34
35
36 Approved as to form:
37

38 
39 _____
40 Village Attorney
41
42

VILLAGE OF BISCAIYNE PARK
GIFT AND/OR DONATION POLICY

The Village of Biscayne Park, a municipal corporation, receives tax exempt status as a governmental entity, and any gift made to the Village may be considered a "tax event" gift under the Internal Revenue Code. As such, the donor of any gift or donation to the Village is to receive a "gift receipt." Additionally, a donor may be required to file IRS Form 8283 for donations/gifts. This form is to be signed by the Village Representative and is to be filed by the donor. The Village Administration shall acknowledge the donors, quarterly.

The Village administration is to maintain an annual, fiscal year, log of all donations or gifts made to the Village. The proposed format for the log is attached as Exhibit A to this policy.

Valuation and Appraisal: There are three points at which gift valuation is important. The first is the valuation of the gift for tax purposes. These rules are clearly established in the Internal Revenue Code. The second is the valuation of the gift for gift credit purposes. Some gifts are recorded at the donor's date of gift value, while others are recorded net of sales costs. The third is the value of the gift on the Village's books, governed in most instances by the Financial Accounting Standards Board (FASB) rules. The most important point is that the valuation on the Village's Books be consistently calculated. The donor should be responsible for any appraisal required for the donor's tax return. The Village may seek an independent appraisal for items valued over \$5,000. For items under \$5,000 the Village may use informal mechanisms to determine estimated value. Such informal mechanisms may include, but not be limited to the use of web sites (i.e.: Kelley's Blue Book, Ebay, or some other Appraisal or valuation website). Attached hereto As Exhibit B is the IRS Publication 561 entitled "Determining the Value of Donated Property." This document is to be used by staff as a guide in determining value of donations. The Village will record a gift received at its valuation for gift purposes on the date of the gift.

The Village shall file IRS Form 8282 upon the sale or disposition of any asset sold within two years of receipt of the donation/gift by the Village when the charitable deduction value of the item is more than \$5,000. The Village is to file this form within 125 days of the date of sale or disposition of the asset.

The donations or gifts are to be made to the Village of Biscayne Park, deposited in the general revenue fund, and to be administered by the Village Manager. The Village Administration will not accept gifts that are too restrictive in purpose. The Village Administration will accept unrestricted gifts, and gifts for specific programs (i.e. for Parks, for Public Works, for a landscape project), provided that the gifts are not inconsistent with the Village's public purpose. Gifts that are too restrictive (too many conditions being imposed by the donor), as it may go against the direction of the Village Council's resolutions, policies, or ordinances, or gifts that are too restricted and difficult to administer, shall be brought to the Village Council for action. An example of a "too restrictive gift would be requiring the purchase of a specific art piece, or a specific item that has not been identified by the Village, or an item micromanaging the funds being donated. The Village Council shall decide whether to accept or reject the gift with the restrictive limitations.

There are practical issues relating to the receipt of gifts or donations. The Village Administration or Village Commission, when applicable, is to determine whether the item

1 fulfills the mission of the Village, is there a related use or need. Is the item marketable? Are
2 there any undue restrictions on the use, display, or sale of the property? Are there any material
3 carrying costs for the property like insurance, maintenance, appraisal for sale purposes,
4 environmental considerations (ordinarily associated with land donations), etc.
5

6 The Village Manager is to decide how to best use the donated funds/goods/ or "in kind" goods
7 or services – for all donations under \$5,000.00, provided the use is for a public purpose. Any
8 donations to be presented to the Village exceeding \$5,000.00, shall be first presented to the
9 Village Council, for authorization to accept the donation, gift, or "in-kind" goods or services.
10 In addition, should the Village Administration be offered (1) any vehicles or items requiring
11 the registration of title, regardless of the appraised value, or (2) any art work shall be brought
12 to the Village Council for acceptance. Should the Village receive any Marketable Securities,
13 annuities, closely held securities, real estate, pooled income funds, oil, gas, and mineral
14 interests shall be brought to the Village Council for the determination whether to accept the
15 donation/gift and to determine associated costs, risks, or other considerations relating to same.
16

17 The Village Commission shall decide how best to use donations over \$5,000, in value.
18

19 The donations or gifts may not be provided to ensure the passage of any law, resolution, or
20 contract. The donations or gifts are to be used for a proper public purpose. This policy
21 requires compliance with section 2-11.1(e)(3), and (g) of the Miami-Dade County Code
22 relating to gifts and preclusion of exploitation of official positions. Additionally, the Village is
23 to comply with 112.3148, Florida Statutes relating to procurement and public employees.
24

25 The term "gift" shall refer to the transfer of anything of economic value, whether in the form of
26 money, service, loan, travel, real estate, entertainment, hospitality, item or promise, or in any
27 other form, without adequate and lawful consideration. Food and beverages consumed at a
28 single sitting or meal shall be considered a single gift, and the value of food and beverage
29 provided at that sitting or meal shall be considered the value of the gift. The term gift may be
30 used interchangeably within this policy with the term "donation."
31

32 The Village Administration is recommended to receive all donations via Check or Money
33 Order rather than cash (legal tender). If cash is received the Village Administration shall
34 immediately issue a Donation Gift Receipt and tender the funds to the Finance Director, who is
35 to sign for the funds and to deposit the funds into the Village's General Fund account.
36

37 All other gifts of tangible personal property shall be examined in light of the following criteria:
38 (1) Does the property fulfill the mission of the Village - or the public purpose of the Village?
39 (2) Is the property marketable? (3) Are there any undue restrictions on the use, display, or sale
40 of the property? If so, the item should be brought to the Village Commission for action. (4)
41 Are there any carrying costs for the property? The final determination on the acceptance of
42 other tangible property gifts shall be made by the Village Manager or Village Commission, as
43 provided above.
44

45 Gifts of real estate may include developed, undeveloped property or gifts subject to a prior life
46 interest. Prior to acceptance of real estate, the Village shall require an initial environmental
47 review of the property to ensure that the property has no environmental damage. In the event
48 that the initial inspection reveals a potential problem, the Village shall retain a qualified

1 inspection firm to conduct an environmental audit. The cost of the environmental audit shall
2 generally be an expense of the donor.

3
4 When appropriate, a title binder shall be obtained by the Village prior to the acceptance of the
5 real property gift. The cost of this title binder shall generally be an expense of the donor.

6
7 Criteria for accepting real property shall include: (1) Is the property useful for the purposes of
8 the Village? (2) Is the property marketable? (3) Are there any restrictions, reservations,
9 easements or other limitations associated with the property? (4) Are there carrying costs, which
10 may include insurance, property taxes, mortgages, or notes, etc., associated with the property?
11 (4) Does the environmental audit reflect that the property is not damaged?



Village of Biscayne Park

DONOR - GIFT REGISTRY

Item	Name of Donor	Address of Donor	Description of item donated (Identify if cash, check or other instrument)	Legal Description, Registration or other legal identification of item	Appraisal Amount (\$)	IRS Form 8383
1						
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3						
4						
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