

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

# DONATIONS POLICY

## Contents

<b>Contents</b> .....	<b>1</b>
<b>Section 1 – Gift Donations</b> .....	<b>3</b>
<b>Part A – Definitions</b> .....	<b>3</b>
<b>Part B – Policy Statement</b> .....	<b>4</b>
<b>Part C – Purpose</b> .....	<b>4</b>
<b>Part D – Scope</b> .....	<b>5</b>
<b>Part E – Considerations for Acceptance of Donations</b> .....	<b>5</b>
<b>Part F – Donations in Relation to Township Decision Making Processes</b> .....	<b>6</b>
<b>Part G – Qualifying Donations</b> .....	<b>9</b>
<b>Part H – Non-Qualifying Donations</b> .....	<b>10</b>
<b>Part I – Accounting for Donations of Money</b> .....	<b>12</b>
<b>Part J – Issuance of Donation Receipts</b> .....	<b>12</b>
<b>Part K – Information Reported on Donation Receipt</b> .....	<b>13</b>
<b>Part L – Associated Costs</b> .....	<b>14</b>
<b>Part M – Acknowledgement of Donation</b> .....	<b>15</b>
<b>Part N – Confidentiality of Information</b> .....	<b>15</b>
<b>Part O – Acceptance Authority</b> .....	<b>15</b>
<b>Section 2 – Charitable Events, Fundraising and Sponsorship Donations</b> .....	<b>16</b>
<b>Part A – Charitable Events</b> .....	<b>16</b>
<b>Part B – Fundraising</b> .....	<b>17</b>
<b>Part C – Sponsorship</b> .....	<b>17</b>
<b>Section 3 – Commemorative Bench and Tree Donation Program</b> .....	<b>18</b>
<b>Part A – Purpose</b> .....	<b>18</b>
<b>Part B – Program Requirements</b> .....	<b>18</b>

## Township Of Perth South



Section: Finance & Treasury	Policy Number: RE-01
Sub-section: Revenues	Effective Date: August 9, 2022
Subject: Donations Policy	Revision Date:
	Prepared by: Rebecca Clothier

**Part C – Donation Purchase** ..... 18

**Part D – Donation Options** ..... 19

**Part E – Fees and Charges** ..... 20

**Part F – Location** ..... 20

**Part G – Installation** ..... 20

**Part H – General Rules** ..... 21

**Section 4 – Miscellaneous** ..... 22

**Part A – Reporting** ..... 22

**Part B – Policy Communication** ..... 23

**Part C – Policy Review** ..... 23

**Part D – Legislative Authority** ..... 23

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

## Section 1 – Gift Donations

### Part A – Definitions

1. For the purposes of this policy, the following words mean:

“**Chief Administrative Officer**” or “**CAO**” means the Chief Administrative Officer of The Corporation of the Township of Perth South or his/her designate;

“**Conduit**” means an organization that accepts donations for which it issues tax deductible receipts, and then funnels the assets without maintaining direction and control, to a non-qualified Donee.

“**Donation**” means a voluntary donation of cash, property or in-kind contribution which provides community benefit to The Corporation of the Township of Perth South. Donations do not constitute a business relationship since no reciprocal consideration is sought;

“**Donation Receipt**” means an official donation receipt for income tax purposes;

“**Donor**” means a person or organization that provides a donation to The Corporation of the Township of Perth South;

“**Fair Market Value (FMV)**” means the highest dollar value that an item would bring in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other. The fair market value of an item does not include taxes paid; taxes are costs incurred by the purchaser;

“**Gift**” means a donation, these terms are interchangeable. At law, a gift is a voluntary transfer of property without consideration;

“**Gift-in-kind**” means a voluntary transfer of property, other than cash, without consideration;

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

**“Net Amount of Donation”** means the fair market value (FMV) of the donation less any advantage or benefit received or to be received by the Donor as a result of the donation.

**“Non-Qualifying Donations”** means donations that cannot be acknowledged with a donation receipt for income tax purposes, in accordance with Canada Revenue Agency (CRA) guidelines;

**“Qualified Donee”** means a municipality registered with the Canada Revenue Agency (CRA) and can issue a donation receipts and are eligible to receive gifts from registered charities;

**“Qualifying Donations”** means donations that can be acknowledged with donation receipts for income tax purposes, in accordance with Canada Revenue Agency (CRA) guidelines;

**“Township”** means The Corporation of the Township of Perth South;

### Part B – Policy Statement

2. The growth of the Township is a collective and ongoing endeavour. Seeking or obtaining voluntary donations for community benefits provides valuable contributions to the Township. Private contributions also allow individuals and organizations to take an active role in improving the quality of life and promoting a wider enjoyment of community activities and resources. Partnership opportunities for donations for community benefits should respect relevant legislation, policy provisions and occur within an ethical framework that preserves the integrity of the Township’s decision-making processes.

### Part C – Purpose

3. The purpose of this Donations Policy is to:

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

- a. Establish guidelines that ensure donations occur at arm's length from the Township's decision-making process;
- b. Provide criteria and process for the acceptance of donations;
- c. Confer upon CAO the delegated authority to accept and spend donations, within the parameters contained herein, and issue the acknowledgments of receipts; and
- d. Set out guiding principles for the eligibility for donation receipts and the amount to be included in donation receipts in accordance with the requirements of the CRA.

### Part D – Scope

4. This policy applies to all Township departments, boards, committees and other organizations falling within the financial reporting requirements of the Township.

### Part E – Considerations for Acceptance of Donations

5. All donations will be subject to a formal offer and review process. At the Township's discretion and determination, donations will be considered for acceptance by the CAO after a review of criteria, including:
  - a. Consistency with the Township's priorities, mandates, strategies and business plans, vision and/or beneficial to the community of the Township of Perth South;
  - b. Compliance with By-laws, policies, and applicable legislation;
  - c. Conflict of interest or potential for a perceived conflict of interest;

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

- d. Associated risks such as reputational risk associated with accepting a donation from a particular donor; political risk and/or political sensitivity, and health and safety issues.
- e. Usefulness of the donation;
- f. Condition and value of the donation;
- g. Financial implications of accepting a donation should be a consideration in the assessment of the donation acceptance. Some of the financial costs to consider are:
  - a. review of future cost/benefit/risk analysis with consideration of available financial resources required for installation, storage, maintenance, renewal, decommissioning, replacement and other relevant costs, such as insurance;
  - b. Cost of project implementation;
  - c. Cost of ongoing maintenance;
  - d. Cost of restoration; and
  - e. Future costs and/or cost savings as a result of the donation.
- h. Availability for full and unencumbered transfer of ownership/title, and a donor release to allow for such a transfer of title.

### Part F – Donations in Relation to Township Decision Making Processes

- 7. Conditions, contributions and community benefits may only be requested from an applicant seeking an approval, permit or license from the Township or its agencies, boards or committees if such requests are permitted or required by that decision-making process.
- 8. In the case of an applicant seeking an approval, permit or license from the Township or its agencies, boards or committees, beyond matters permitted or required as part

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

of the decision-making process, voluntary donations from the applicant or their representative may only be requested or accepted at arm's length from the decision-making process:

- a. Applicants seeking an approval, permit or license shall not concurrently offer or make voluntary donations to the Township or an agency, board or committee for community benefits;
- b. Voluntary donations for community benefits shall not be solicited or accepted, for any purpose or community beneficiary, from applicants with a concurrent application for an approval, permit or license.

### Planning Approvals

9. Voluntary donations for community benefits that fall outside the scope of a planning approval may not be solicited and offers may not be accepted from an applicant or their representative concurrent to a planning approval or from a party proposing to make a planning application.
10. There is a blackout period in planning approval processes during which discussions about voluntary donations for community benefits are not permitted and voluntary donations may not be offered, solicited or accepted. For Councillors and staff, the blackout period commences when they receive information, formally or informally, that an individual, organization or company has an interest or intent in submitting an application for planning approval. For specific types of planning applications, the end of the blackout period is as follows:
  - a. For official plan amendments, zoning by-law amendments and combined applications is the date of expiry of the appeal period after the Planning Authority makes its decision on the by-law(s) and there is no appeal; or, if appealed, is the date the Ontario Land Tribunal (OLT) makes its decision;

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

- b. For plans of subdivision and condominium is the date of expiry of the appeal period after the Planning Authority makes its decision on draft plan approval and there is no appeal; or, if appealed, is the date the Ontario Land Tribunal (OLT) makes its decision;
- c. For site plan control is the date the site plan agreement is executed; or, if appealed, is the date the Ontario Land Tribunal (OLT) makes its decision;
- d. For part lot control exemption by-laws is the date the Planning Authority makes its decision;
- e. For minor variance is the date of expiry of the appeal period after the Committee of Adjustment makes its decision and there is no appeal; or, if appealed, is the date the appeal body makes its decision.
- f. For consent to sever is the date of expiry of the appeal period after the Land Division Committee makes its decision and there is no appeal; or, if appealed, is the date the appeal body makes its decision.

### Procurement Decision:

- 11. Voluntary donations for community benefits may not be solicited and offers may not be made by or accepted from a bidder, proponent or applicant to procurement, or their representative, concurrent to the procurement solicitation and award process.
- 12. There is a blackout period in procurement decision-making processes during which discussions about voluntary donations for community benefits are not permitted and voluntary donations may not be offered, solicited or accepted. The blackout period for procurements commences when the request or call for a bid, quote, proposal, etc. is formally issued, and it ends at the time the procurement is awarded.
- 13. The Township shall not accept donations that are conditional upon the endorsement of any product, service or supplier.



## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

14. Current and prospective suppliers to the Township that decline solicitations for donations shall not be penalized in procurement decisions of the Township.
15. No advantage is to accrue to the donor or to any person not dealing at arm's length to the donor as a result of the donation.
16. Donations cannot confer a personal benefit to any Township employee or Township Official.
17. Donations that violate Township By-laws or Township policies, or the laws, conventions and treaties of the other orders of government will not be accepted by the Township.
18. Donors are required to advise the Township if a donation to the Township or an agency, board or commission of the Township is concurrent with a planning approval or procurement process in which the donor, or the donor's organization or company, is involved.

### Part G – Qualifying Donations

19. The Township is a qualified Donee and is authorized by the Canada Revenue Agency (CRA) to issue donation receipts for income tax purposes to qualifying donations. Donations that qualify for a donation receipt generally include:
  - a. Cash;
  - b. Capital, real or depreciable property;
  - c. Personal-use property, works of art, jewellery, rare books, stamps or coins;
  - d. A leasehold interest or a residual interest in real property;
  - e. Donations of life insurance properties; and

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

f. Donations made under a will.

20. In addition, the donation must meet the following criteria:

- a. Be an actual transfer of property to the Township;
- b. Be a gift of property; and
- c. Be voluntary – freely given and not as a result of a contractual or legal obligation.

21. Only the eligible amount of a donation may be recorded on a donation receipt. If the donor receives any property, services, or other advantage in consideration of his or her donation, the FMV of the Advantage is deducted from the FMV of the gift to determine the Eligible Amount for the purposes of the donation receipt.

### Part H – Non-Qualifying Donations

22. The following are examples of non-qualifying donations and cannot be acknowledged with a donation receipt for income tax purposes in accordance with CRA guidelines:

- a. Donations that are given to the Township intended as a flow through to a specified recipient who does not have charitable organization status and is therefore not a Qualified Donee. A Donation Receipt can only be provided to the Donor if the Township maintains direction and control over the donated resources. The Township will not issue official donation receipts for donations stipulated by donors to be allocated to a specific non-profit organization or group because the Municipality may be considered to be acting as a conduit.
- b. Intangibles – non-monetary assets without physical substance, such as services, time, skills, effort. The only way a Donation Receipt can be issue Individuals or organizations wishing to donate services or loan an asset to Township there must be an appropriate audit trail that includes an invoice

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

payable by the Township, a payment of the invoice from the Township, and then a donation made from the individual or organization. The Donation Receipt will be made in the amount of the donation made.

- c. Donations of business marketing products such as supplies and merchandise;
- d. Transfers of cash, property or assets resulting from a condition, such as a court order, or requirement of the Township's approval process, such as a site plan or subdivision agreement;
- e. Donations for which the FMV of the advantage or consideration provided to the donor exceeds 80% of the value of the donation. If the value of the advantage is greater than 80% of the value of the donation, no gift is deemed to have been made, and a donation receipt cannot be issued;
- f. The payment of a basic fee for admission to an event or to a program does not qualify as a donation that is eligible for the issuance of a donation receipt. An exception to this rule is for the purchase of a ticket to a fund-raising dinner, ball, concert, golf tournament or like event. In this case, the donation is valued as the difference between the FMV of the food, entertainment, prizes and the purchase price of the ticket. As per CRA guidelines, the Township will not issue a donation receipt if the total value of the food, entertainment, and prizes exceeds 80% of the purchase price of the ticket;
- g. When a donor requests that the donee pay for a portion of the donation, no donation receipt will be issued;
- h. When the donor has directed the funds to a specific person or family, no donation receipt will be issued;
- i. Donations that have a direct benefit to the donor or any relative of the donor will not receive a donation receipt;
- j. A Gift-in-Kind for which the FMV cannot be determined; and

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

- k. Sponsorship in the form of cash, goods or services toward an event, project, program or corporate asset, in return for commercial benefit, e.g. logo placement or presenting sponsorship.

### Part I – Accounting for Donations of Money

23. By Cheque: All cheque donations will be required to have been cleared by the Township's financial institution prior to the issuance of a donation receipt. The donation receipt will be made out to the same name and address appearing on the cheque or form of payment. If a cheque is written on a joint account, the donation receipt can be made out to either name. Donations made by cheque must be made payable to "The Township of Perth South" and may be mailed or delivered in person to the Township office.
24. With Cash: For cash donations, the donation receipt must be made out to the person delivering the donation. Cash donations can be made at the Township office.

### Part J – Issuance of Donation Receipts

25. Upon the confirmation that the donation is in compliance with this policy the CAO shall issue a donation receipt for income tax purposes" and will include all the information specified in Regulation 3501 of the *Income Tax Act*.
26. All requests for donation receipts must be accompanied by appropriate donor and donation information.
27. Donation receipts shall be issued for donations of \$25.00 or more, unless specifically requested by the Donor and approved by the CAO.
28. The date of the donation is the date the donation is received or the title to the asset transferred. Donations received after December 31<sup>st</sup> may not be included in the prior year's donations unless the donation was mailed and is post marked in the previous year.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

29. Canada Revenue Agency (CRA) ultimately determines the value of the donation which is permitted for tax deduction.

### Part K – Information Reported on Donation Receipt

30. The following information must be reported for each donation receipt, and issued for all donations:

Required Information	Cash Gift	Non-Cash Gift
Statement that the donation receipt is an <b>“Official Receipt for Income Tax Purposes”</b>	X	X
Unique serial number of donation receipt	X	X
Name of Township	X	X
Address of Township	X	X
Name of Donor (full name, including middle initial)	X	X
Address of Donor	X	X
Date the gift was received	X	X
Amount of Cash Received	X	
FMV of Donated Property on Date of Gift		X
Description of Property Received		X
Name of Property Appraiser (if applicable)		X
Address of Property Appraiser (if applicable)		X
Description of Advantage Given to Donor (if applicable)	X	X
Amount of Advantage Given to Donor (if applicable)	X	X
Eligible Amount of Gift	X	X
Location Where Donation Receipt was Issued	X	X
Date of Issuance of Receipt	X	X
Signature of CAO	X	X
Name and Internet Website of the CRA	X	X

31. Generally, the donation receipt can only be issued to the true donor of the gift. If a donation is made by a cheque in both spouse’s names, an official donation receipt can be made to either name.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

32. Donation receipts given in connection with corporate donations should be given in the name of the corporation. If a shareholder of the corporation would like the donation receipt issued to him or her personally, there must be evidence that the funds were personal, tax-paid funds of the individual (i.e. it was recorded as a deduction to the shareholder's loan account).

### Part L – Associated Costs

33. At the Township's discretion and determination, the donor is responsible for related costs for all donations, as applicable, and which costs are not eligible for a donation receipt, including:
- a. Transportation of the donated item, including transfer costs for cash donations;
  - b. Cost for an appraisal/valuation of Gifts-in-Kind by an independent, qualified appraiser for donations of Gifts-in-Kind valued above \$1,000; Donations of personal property, public art and real property expected to be valued at \$1,000 or less may be appraised by knowledgeable, internal staff in conjunction with the use of online resources suitable to establish a current FMV;
  - c. Documentation for insurance purposes, if applicable (i.e. photograph of item, original sales receipt, appraisal document, certificate of authenticity, etc.);
  - d. Conservation treatment, if applicable (i.e. restoration of artwork, cleaning, repairs, etc.).
34. Where the Township agrees to incur any of the above costs, these costs will be expensed to the receiving Department.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

### Part M – Acknowledgement of Donation

35. A letter of appreciation shall be forwarded to the donor following receipt of the donation and any and all appropriate documentation.
36. For monetary donations, a donation receipt for income tax purposes will be issued for donations of \$25.00 or more, provided that the Township confirms that the donation is eligible for such donation receipt according to CRA guidelines.
37. Larger donations or donations of cultural significance may be officially recognized at the discretion of the Township, with the agreement of the donor.

### Part N – Confidentiality of Information

38. Subject to any applicable legislative disclosure requirements, such as in the *Municipal Freedom of Information and Protection of Privacy Act, R.S.O 1990*, all information pertaining to donors and donations received by the Township is considered confidential. Charitable giving is normally a personal and sensitive issue. To ensure the privacy of donor information it is necessary to control access to donor and donation information. The Township maintains records of all donors and donations received. A donor may request that his/her gift and/or all information pertaining to that gift remain anonymous.

### Part O – Acceptance Authority

39. The CAO is the final level of acceptance for all donations requiring donation receipts for the Township.
40. The CAO may grant approval for donation receipts for money donations made through a Council approved fundraising effort.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

41. The Township may elect to accept or decline any donation, in whole or in part. If the gift is not accepted, the donor shall be advised of the reason.

## Section 2 – Charitable Events, Fundraising and Sponsorship Donations

### Part A – Charitable Events

42. The Township may issue donation receipts for events held by Township-owned or Township-controlled organizations, if those organizations meet the criteria in accordance with the Canada Revenue Agency's expanded definition of "municipality".
43. In order to be considered an organization that is owned by a municipality, the following must apply:
- a. The municipality must own 90% or more of the shares or capital of the organization; or
  - b. The municipality holds title to the assets of the organization or controls their disposition.
44. In order to be considered an organization that is controlled by a municipality, the following must apply:
- a. The municipality appoints more than 50% of the members of the governing body of the organization; and
  - b. The organization must submit its operating budget and, if applicable, capital budget to the municipality for review and approval.



## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

45. In cases where tickets are sold and the purchaser is to receive a donation receipt, the value of the donation receipt will be the cost of the ticket less the value of any goods or services received. Canada Revenue Agency has ruled that the value of a gift must be reduced by the value of the benefit received by the donor.

### Part B – Fundraising

46. All fundraising and solicitation efforts by Township staff to support Township programs and projects shall be authorized by Council at a public meeting prior to beginning the fundraising activities. Council may authorize on-going or one-time fundraising activities. On-going fundraising activities must be included in and approved with the annual budgeting process. One-time fundraising activities must be presented to Council with a business case, including detailed budget, for the proposed project.

### Part C – Sponsorship

47. Sponsorship occurs when a business makes a donation toward the cost of a Township activity or event and, in return, the Township advertises or promotes the business's brand, products or services.

48. It is difficult, if not impossible, to calculate the FMV of a sponsorship. When the FMV cannot be calculated, the Township cannot issue the business a donation receipt. However, the business may be able to include the sponsorship costs in its advertising expenses.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

## Section 3 – Commemorative Bench and Tree Donation Program

### Part A – Purpose

49. The purpose of the Commemorative Bench and Tree Donation Program is designed as a facilitation tool to assist in celebrating the people, groups, events, and achievements that have brought positive change and difference to our community through planting trees or dedicating park benches. These items will reside in our parks for many years, allowing residents and visitors of the Township to enjoy the natural environment.

### Part B – Program Requirements

50. Requests for the Commemorative Bench and Tree Donation Program will be accepted by the Township on the Commemorative Bench and Tree form. Forms are available on the Township's website or at the Township office.
51. All applications will be received and approved on a first come first serve basis.
52. For multiple requests, please fill out the form for each request, as items will be approved on an individual basis.

### Part C – Donation Purchase

53. A deposit of 25% will be required at the time of application. Donation receipts will only be issued upon final payment.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

### Part D – Donation Options

#### 54. Bench – Parks and Open Spaces:

- a. Heavy duty construction, anchored to concrete footings and consistent with the Township's parks development standards (to be installed by Township staff).

#### 55. Bench – Cemeteries:

- a. High quality cast iron (black) ends with maintenance free (hardwood-like) slats. The bench will be anchored on concrete footings (to be installed by Township staff).

#### 56. Trees – Parks, Open Spaces and Cemeteries:

- a. Trees are required to be a minimum 50 – 60 mm caliper tree.
- b. Trees are required to be one of the following species: Silver Maple, Sugar Maple, Red Oak, Bur Oak, Red Maple, Bitternut Hickory, Tulip Tree or White Oak.
- c. Efforts will be made to accommodate a particular type of native tree species, not indicated on the above list.

#### 57. Copper Plaque:

- a. Copper plaque with engraved lettering
- b. Plaque on post for tree donation
- c. Plaque on the bench for bench donation
- d. Wording on the plaque to be approved by the Township's Clerk.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

- e. Donors must purchase a tree and plaque. The purchase of only a plaque is not allowed.

### Part E – Fees and Charges

58. The program will operate on a full-cost recovery basis. Fees and charges for the individual donation options can be found in the fees by-law:

Commemorative tree without plaque	per unit	See fees by-law
Commemorative bench without plaque	per unit	See fees by-law
Copper Plaque on Post for tree	per unit	See fees by-law
Plaque for bench display	per unit	See fees by-law

### Part F – Location

59. The Township has parks and facilities available for the donation of trees and benches where they will be well looked after. Not all park areas are suitable for dedicated planting or bench placement. Every effort will be made to comply with the request of the contributor. The Township reserves the right to determine and limit the locations of a bench or tree.

### Part G – Installation

60. Planting of trees will be determined by the season; requests received between September and March will be planted in the spring and requests received between April and August will be planted in the fall. Tree(s) will be planted by Township staff to Township standards and specifications.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

61. Benches will be installed by Township staff in the months of June through November to avoid frost conditions. The installation process can take up to 4 months and includes:
- a. Production and delivery of bench (can take several months and depends on supplies).
  - b. Cement pad to be poured and cured.
  - c. Bench installation.

### Part H – General Rules

62. The Township of Perth South reserves the right to approve or deny any request for a commemorative tree and/or bench.
63. All items donated to the Township become the property of the Township. Accordingly, the Township will maintain the donated items for their expected life span.
64. Requests will be reviewed throughout the year and installations shall be scheduled as appropriate for the season and considering operational needs.
65. In the event that the tree should die, become diseased or vandalized, the Township will replace the tree with a landscape size tree of the same species (if available) for a period of three (3) years after the date of installation. Replacement for vandalism will occur one (1) time.
66. Benches will be maintained for a maximum of ten (10) years. In the event that the donated bench (plaque not included) is destroyed, the Township will replace the bench (same style) for a period of three (3) years after the date of installation. Replacement for vandalism will occur one (1) time. Bench repair/replacement after ten (10) years will be at the Township's discretion.

## Township Of Perth South



Section: Finance & Treasury

Policy Number: RE-01

Sub-section: Revenues

Effective Date: August 9, 2022

Subject: Donations Policy

Revision Date:

Prepared by: Rebecca Clothier

67. Commemorative benches and trees with an accompanying plaque will be installed by Township staff in the designated area. Benches without a plaque will be located throughout Township parks and open spaces. Optimal tree-planting locations will be selected by Township staff to ensure the most appropriate growing environment for the tree type. Benches and trees will be located to coincide with the general scheme for the park.
68. After the selection is made and payment has been received in full, the planting/installation of the tree and/or bench and placement of the plaque will take place. Township staff will contact the applicant once installation is complete.
69. This is a non-profit program for the beautification of the Township's parks, open spaces and cemeteries.
70. The Township is responsible for the redevelopment and revitalization of existing parks. The Township retains the right to relocate a donated commemorative tree or bench at any time. If relocation is required, staff will contact the donor to discuss.
71. Ashes and other items are not allowed to be placed near or on the trees or benches and any such items will be removed.

## Section 4 – Miscellaneous

### Part A – Reporting

72. The CAO will prepare a report for Council on an annual basis following the end of the fiscal year that lists donations received, the program supported by the donation, and the amount spent and unspent in the reporting period. The report can be prepared more frequently at the request of Council.

## Township Of Perth South



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### Part B – Policy Communication

73. The policy will be adopted by Perth South Council and will be posted on the municipal website. The policy will be circulated on the Get Involved Perth South engagement platform and on the Township’s social media accounts.

### Part C – Policy Review

74. The CAO shall review this policy for accuracy and effectiveness every five (5) years, or sooner, if determined by the CAO.

### Part D – Legislative Authority

75. *Income Tax Act* (R.S.C., 1985, c. 1 (5th Supp.)) and related regulations. In the event of a conflict between this policy and the Act, the Act shall prevail.



## Township of Perth South Commemorative Bench and Tree Request Form

First Name		Last Name	
Address		Town	Postal Code
Telephone	Email		
Type of Tree Requested		Type of Bench Requested (Park, Cemetery)	
Requested Location (Parks, Green Space, Cemetery – please include address and name of park)			
Plaque Information (Name, Date, Verse )			
Total Payment: \$		Donation (Income Tax) Receipt Requested: <input type="checkbox"/> Yes <input type="checkbox"/> No	
Applicant's Signature			Date

Please email the completed form to [LScott@perthsouth.ca](mailto:LScott@perthsouth.ca) or mail to Township of Perth South, 3191 Road 122, St. Pauls, ON N0K 1V0. Please allow 6 – 10 weeks (depending on season) for tree planting completion. There may be additional charges for special orders. Please make cheques payable to the Township of Perth South.

<b>FOR OFFICE USE ONLY</b>	
25% Deposit Amount:	Date Paid:
Balance owing:	Date Paid:
Approved by:	Date:
Approved Location:	
Installation/Planting Timeframe:	
Utility Locates:	