

**RESOLUTION 11-2017**  
**A Resolution Adopting the Madison County Donation Policy**

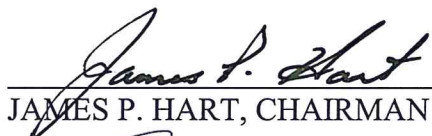
WHEREAS, from time to time citizens give money or other assets to Madison County government for the intended purpose of the donor, and

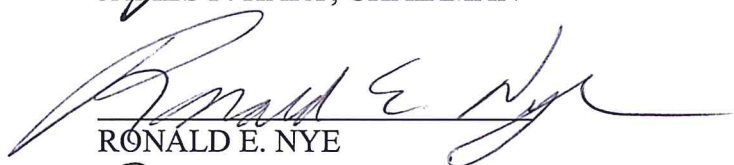
WHEREAS, donations to County programs must be consistent with established goals and objectives and recommendation of acceptance or denial should take place by the department head or elected official, and

WHEREAS, a policy has been drafted to ensure that donations are accepted or denied in a consistent manner throughout the County.

NOW THEREFORE BE IT RESOLVED, that the Madison County Board of Commissioners hereby approves and adopts the attached Madison County Donation Policy.

APPROVED BY THE BOARD OF COMMISSIONERS THIS 14th DAY OF MARCH, 2017.

  
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JAMES P. HART, CHAIRMAN

  
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RONALD E. NYE

  
\_\_\_\_\_  
DAN W. ALLHANDS

ATTEST:

\_\_\_\_\_  
Kathleen Mumme  
Clerk and Recorder

## Madison County Donation Policy:

**Purpose:** The donation program provides the opportunity for citizens to give money, or other assets to Madison County government for the intended purpose of the donor. Unless a statute provides otherwise, Madison County Board of Commissioners (Commissioners) on behalf of Madison County are given the right to accept donations.

Donations to county programs must be consistent with established goals and objectives and recommendation of acceptance or denial should take place by the department head/elected official.

Donations other than money will be considered “gifts for public improvements” for the enjoyment of the public. They will not be considered private or proprietary assets.

Madison County does not guarantee replacement of any donated item. Once a donated item has been accepted, it becomes the property of Madison County. Departments are free to use and dispose of the item in any manner without donor approval.

Madison County reserves the right to deny any donation.

Monetary donations of \$1,000 or more, an asset with an estimated value of \$1,000 or more, or any donation of land requires approval by the Commissioners. Acceptance of donations with values less than \$1,000 is delegated by the Commissioners to the department head/elected official for which the donation is intended. Acknowledgement of that donation (less than \$1,000) will be up to each department, unless requested by the donor.

Any donation valued equal to or greater than \$1,000 must be forwarded to the Commissioner’s office for consideration before deposit. Once accepted, the donor will be provided with;

- A letter acknowledging the receipt and expressing gratitude along with reference to Madison County’s Employer Identification Number (EIN). Non-cash donations will not be valued. Acknowledging the receipt will be a coordinated effort between the Commissioner’s office and the finance department.
- Donors IRS Form 8283 Noncash Charitable Contributions (for donated property) will be signed by Madison County Treasurer or designee if provided by the donor.
- Donors are advised that donation records are public data and open for public inspection and audit purposes.
- After acceptance, monetary donations will be deposited and receipted through the central treasury in the same manner as other revenues in accordance with normal accounting procedures.

Donations will be tracked by coding all donation receipts to the appropriated/specific fund and activity 365000. In the case of donations toward an emergency, a separate activity code may be established and communicated by the finance department.