

Administrative Procedure 526

CHARITABLE DONATIONS

Background

The District appreciates charitable donations from the public in support of the public education system.

Procedures

1. General Donation
 - 1.1 The donor's cheque must be made payable to the school or the District.
 - 1.2 The Secretary-Treasurer's office will issue tax receipts for any contribution in excess of twenty-five dollars (\$25).
 - 1.2.1 The name and mailing address of the person making the donation is required.
 - 1.3 The tax receipts will be mailed directly to the donor from the Secretary-Treasurer's office.
 - 1.4 The donation cannot directly benefit the donor or the donor's family members.
 - 1.5 The donor cannot receive anything (service or goods) in return for the donation.
 - 1.6 If the donation is to a school, the Principal, in consultation with the Parent Advisory Council, will make the final decision on how the donations are spent.
 - 1.7 Parent Advisory Councils (PAC) are legally separate from the District and its Charitable organization. For donations to the PAC, no tax receipt can be issued.
 - 1.8 If a tax receipt is to be issued the donation must be deposited into a school or District account.
2. Donation to a Scholarship or Bursary
 - 2.1 Potential donors are to contact the Principal or one (1) of the Zone Superintendents.
3. Donation to a Designated Project
 - 3.1 The project must be sanctioned by the school or District.
 - 3.2 The process to issue a tax receipt is the same as for General Donations.
4. Gifts in Kind
 - 4.1 Donations of goods may be made to the school or District.

- 4.2 If a tax receipt is required, the District is obligated to obtain a market valuation from an independent third party and cannot issue a tax receipt for greater than the assessed value.
 - 4.2.1 The donor is under no obligation to continue with the donation if the independent market valuation obtained by the District is considered to be too low.
 - 4.3 For tax receipts less than one thousand dollars (\$1,000), a knowledgeable staff member may provide the valuation.
 - 4.4 For tax receipts greater than one thousand dollars (\$1,000), the District must obtain a market valuation from an independent third party through Procurement Services.
5. Silent Auctions / Craft Fairs
- 5.1 Items donated – a tax receipt can be issued for items donated.
 - 5.2 Tax receipts will be issued for any item valued in excess of twenty-five dollars (\$25).
 - 5.3 Items valued less than one thousand dollars (\$1,000) must be assessed by a knowledgeable employee.
 - 5.4 Items valued greater than one thousand dollars (\$1,000) must be assessed by an independent third party through Procurement Services.
 - 5.5 No tax receipt can be issued for items purchased.

Reference: Sections 8, 20, 22, 23, 65, 85 School Act
Income Tax Act