

Title: In-Kind Donations

Policy No: 8011

Effective Date: November 14, 2023

Motion Number: 23.11.673

Supersedes Policy No: 8004

Department: Community Services

Review Date: November, 2026



Legal References:

Agricultural Societies Act, R.S.A 2000, c.A-11.

Societies Act, R.S.A. 2000, c.S-14.

Canada Not-for-profit Corporations Act (Canada), S.C. 2009, c.23

Income Tax Act (Canada), R.S.C 1985, c.1 (5th Supp.)

Cross References:

Policy 1026 "Greenview Grant Recognition"

Purpose: Greenview believes in supporting Non-Profit Organizations through the contribution of In-Kind Donations. This policy establishes guidelines for responding to In-Kind Donation requests for one-time annual events.

1. DEFINITIONS

- 1.1. **Chief Administrative Officer (CAO)** means the Chief Administrative Officer of Greenview or delegate.
- 1.2. **Greenview** means the Municipal District of Greenview No. 16.
- 1.3. **In-Kind Donation** means the contribution of an item. In-kind items purely benefit the requesting non-profit organization.
- 1.4. **Non-Profit Organization (NPO)** means an organization which provides products or services to improve or benefit a community. Any money made by a Non-Profit Organization is not for the personal gain of its directors, members, or officers, but whose excess revenue goes back into the organization to further its aims and projects. For the purposes of this policy, organizations incorporated under the following acts of Alberta and Canada are considered Non-Profit Organizations:
 - A) *Agricultural Societies Act*;
 - B) *Societies Act*;
 - C) *Canada Not-for-profit Corporations Act*; or
 - D) Registered as a charity under the *Income Tax Act*.

2. POLICY STATEMENT

- 2.1. Greenview deems it desirable to provide In-Kind Donations to Non-Profit Organizations which provide direct and indirect benefits to Greenview residents.

- 2.2. To qualify for an In-Kind Donation, the requesting organization should be a Non-profit Organization.
 - A) For-profit organizations may request an In-Kind Donation if the request has a community benefit. In-Kind Donations for for-profit organizations shall be gifted at Council's discretion.
- 2.3. The following organizations, groups, and initiatives are ineligible to receive an In-Kind Donation:
 - A) Individuals;
 - B) For-profit organizations;
 - C) Political organizations;
 - D) Federal and provincial governments, and affiliated bodies;
 - E) Applicants who request funding for programs, activities or facilities which are the mandate or responsibility of the federal or provincial governments, including but not limited to health care, education, religious, housing and childcare programs and facilities.

3. IN-KIND DONATIONS

- 3.1. The value of In-Kind donations should be less than \$1,000.00.
- 3.2. A Non-Profit Organization may request an In-Kind Donation once annually.
 - A) Requests in excess of once annually from the same Non-Profit Organization shall be approved at Council's discretion.
- 3.3. A Non-Profit Organization shall request an In-Kind Donation at least 15 business days prior to the event.

4. COUNCIL RESPONSIBILITIES

- 4.1. In-Kind Donation requests greater than \$1,000.00 may be awarded at the discretion of Council.
- 4.2. Council shall be responsible for approving In-Kind Donations for for-profit organizations which have a community benefit.
- 4.3. Council shall be responsible for approving subsequent In-Kind Donation requests from a Non-Profit Organization which has already requested an In-Kind Donation during that calendar year.

5. ADMINISTRATION RESPONSIBILITIES

- 5.1. The CAO shall approve In-kind Donations not exceeding \$1,000.00.
- 5.2. The Manager of the gifting department shall notify Council of Greenview's contribution.