

SALT LAKE COUNTY  
COUNTY-WIDE POLICY  
ON  
GIFTS

**Purpose -**

To provide a method for the County to receive gifts of property, cash, or equivalent from various sources. To insure that donated gifts of property, cash or equivalent are properly recorded and accounted. To define the procedures by which gifts can be received.

**1.0 Definitions**

- 1.1. Property - any tangible item having a value of \$500 or more and a useful life expectancy of one year or more and which is not real property. *Includes both real and personal property.*
- 1.2. Gift - any item of property, *cash or equivalent having a value of \$500 or more*, which is not considered art and which is not intended to be an acquired or deaccessioned part of the Salt Lake County art collection (see P & P 1003 and 1004). Gift does not include grants received through normal business processes.
- 1.3 Devise – a gift of real property made through a will.
- 1.4 Bequest – a gift of personal property made through a will. “Personal Property” includes money.
- 1.5 Legacy – a gift of personal property made through a will; interchangeable with “bequest”.

**2.0 Authority and Process**

- 2.1 Acquisition must comply with all applicable County and State laws.
- 2.2 The final authority to accept individual gifts valued over \$1000 shall rest with the County Council.
- 2.3 The estimated value of the gift(s) shall be established by the donor and included on the "DECLARATION OF GIFT" form (see attached copy). The County Council shall make no judgment as to the value of the gift.
- 2.4 The process of acquiring gifts is to be initiated by the appropriate Elected Office, Department or Division to which the gift has been offered.

- 2.4.1 A full justification in writing shall be prepared and forwarded to the County Council.
- 2.4.2 The justification shall include a description of the gift(s), its value, life expectancy, and purpose for which it will be used.
- 2.4.3 A signed statement from the donor ("DECLARATION OF GIFT", see attached copy) indicating their willingness to donate the gift(s) and any restrictions for its use shall accompany the justification. *Any financial restrictions identified by the donor shall be reviewed by the Auditor for establishment of appropriate accounting procedures to comply with the donor's restrictions.*
- 2.4.4 The donor shall be provided with a signed copy of the "DECLARATION OF GIFT" form.
- 2.4.5 When a gift is a devise, bequest or legacy, the elected office, department or division to which the gift is made shall obtain from the probate court a certified copy of the will under which the gift is made and a certified copy of the letters testamentary issued to the personal representative of the estate. The copies shall be submitted to the County Council, along with a statement, signed by the personal representative to the estate, that the gift is tendered to the elected office, department or division of Salt Lake County according to the terms of the will.
- 2.4.6 The head of the elected office, department or division that is the recipient of the devise, bequest or legacy shall complete the "Declaration of Devise, Bequest or Legacy" form and submit it to the County Council along with the documents listed in 2.4.5.
- 2.5 In the event the gift(s) is of a general nature, and not specifically identified to any individual Elected Official, Department or Division, the necessary paperwork outlined in 2.4, above, shall be completed by the Auditor's Office.
- 2.6 The County Council shall make a decision in an official meeting as to the acceptance or non-acceptance of the gift.
- 2.7 If accepted by the County Council the agency initiating the request to accept the gift(s) shall prepare the necessary property inventory forms, where applicable. Upon completion, such forms shall be forwarded to the County Auditor's Office for inclusion in the fixed asset account.

- 2.8 Where applicable, the elected official, department head or division director receiving the gift(s) shall be responsible for following the procedures outlined in the Salt Lake County Fixed Asset Policy and Procedures Manual relative to accounting for the property.
- 2.9 This policy applies only to gifts to Salt Lake County, not to officers or employees of Salt Lake County.

APPROVED and PASSED this 9 day of December, 2008.

SALT LAKE COUNTY COUNCIL

\_\_\_\_\_  
Michael Jensen, Chair

ATTEST:

\_\_\_\_\_  
Sherrie Swensen, County Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
District Attorney's Office      Date

DECLARATION OF GIFT  
(OVER \$1,000)

I, \_\_\_\_\_, irrevocably give, and where appropriate transfer, title to the property described below to Salt Lake County to become permanent property of Salt Lake County and to be administered in accordance with its established policies. I assign and transfer all rights, including any copyrights that I possess on these properties to Salt Lake County, without restrictions or conditions except those noted below under "Other provisions or restrictions".

Description of gift: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Value (estimated by the donor): \_\_\_\_\_

Date of transfer of title and delivery: \_\_\_\_\_

Other provisions or restrictions:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Department/Division Director or Elected Official

\_\_\_\_\_  
Donor

Date: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Salt Lake County hereby accepts the above gift under the conditions specified within this Declaration of Gift form, but makes no judgment as to the value of the gift.

SALT LAKE COUNTY COUNCIL:

\_\_\_\_\_  
Chair Date

ATTEST:

\_\_\_\_\_  
Sherrie Swensen, County Clerk

**DECLARATION OF GIFT  
(LESS THAN \$1,000)**

I, \_\_\_\_\_, irrevocably give, and where appropriate transfer, title to the property described below to Salt Lake County to become permanent property of Salt Lake County and to be administered in accordance with its established policies. I assign and transfer all rights, including any copyrights that I possess on these properties to Salt Lake County, without restrictions or conditions except those noted below under "Other provisions or restrictions".

Description of gift: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Value (estimated by the donor): \_\_\_\_\_

Date of transfer of title and delivery: \_\_\_\_\_

Other provisions or restrictions: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Department/Division Director or Elected Official

\_\_\_\_\_  
Donor

Date: \_\_\_\_\_

Address : \_\_\_\_\_  
\_\_\_\_\_

Salt Lake County hereby accepts the above gift under the conditions specified within this Declaration of Gift form, but makes no judgment as to the value of the gift.

SALT LAKE COUNTY MAYOR

\_\_\_\_\_  
Peter M. Corroon, Mayor  
or Designee

\_\_\_\_\_  
Date

**DECLARATION OF DEVISE, BEQUEST OR LEGACY**

Description of devise, bequest or legacy: \_\_\_\_\_

\_\_\_\_\_

Value, in dollars (estimated by personal representative, or qualified appraiser): \_\_\_\_\_

Name and qualifications of appraiser, if applicable: \_\_\_\_\_

\_\_\_\_\_

Date of transfer in title/delivery of gift: \_\_\_\_\_

Any pertinent provisions or restrictions upon County's use of the devise, bequest or legacy:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signed: \_\_\_\_\_  
Elected Official or Department/Division Director

Date: \_\_\_\_\_

**ACCEPTANCE/NON-ACCEPTANCE**

Salt Lake County hereby (accepts) (declines) the above devise, bequest or legacy. Acceptance is made under the conditions specified within the Declaration of Devise, Bequest or Legacy Form. Salt Lake County makes no judgment as to the value of devise, bequest or legacy.

SALT LAKE COUNTY COUNCIL

By \_\_\_\_\_  
Chair Date

ATTEST:

\_\_\_\_\_  
Sherrie Swensen, County Clerk or  
Deputy County Clerk