

Tukwila Pool Donations Policy

1.0. Purpose

In accordance with Washington State Metropolitan Park District RCW 35.61.13(3), The TPMPD can solicit donations provided the solicitation is to support a public purpose within the scope of authority of operating a Metropolitan Park District. Tukwila Pool Metropolitan Park District (District) is a tax-exempt organization under Section 170(c) of the IRS code and donations may qualify for a federal income tax contribution deduction under Code § 170(c)(1). It is the policy of the District to authorize the Director of Aquatic Operations to accept donations at the discretion of the Director of Aquatic Operations, when appropriate.

2.0. Policy

- 2.1. For donations made by cash or check, if the Donor does not otherwise specify, the funds shall belong to the District on receipt and will be deposited into the TPMPD's Deposit Account.
- 2.2. If the donation is of equipment, such equipment materials and supplies shall become the sole property of the District on receipt.
- 2.3. If the donation is of real property, receipt of the donation shall require the consent of the District Board of Commissioners.
- 2.4. On receipt of an unrestricted donation, the Director of Aquatic Operations shall issue a receipt to the donor as shown in Appendix A.
- 2.5. All donations become public funds. Restrictions regarding donated funds prohibit the TPMPD from accepting a donation that restricts funds to provide scholarships to any specified group without regard to financial need.

3.0. Solicitations

- 3.1. Solicitation for donations by the TPMPD is limited in accordance with:
 - 3.1.1. RCW 17A (Relating to political campaigns and ballot measures).
 - 3.1.2. RCW 19.09.100 (Relating to full identity disclosure, time of day and collection of contributions).

4.0. Donation Receipts

As a municipal corporation, Tukwila Pool Metropolitan Park District is a tax-exempt organization under Section 170(c) of the IRS code and donations may qualify for a federal income tax contribution deduction under Code § 170(c)(1). It is the policy of Tukwila Pool Metropolitan Park District to authorize the

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Director of Aquatics Operations to accept donations in the discretion of the Director of Aquatics Operations when appropriate to the mission of the District.

- 4.1. On receipt of an **unrestricted donation**, the Director of Aquatics Operations shall issue a receipt to the donor in substantially the following form:

Dear _____

Thank you for your donation to Tukwila Pool Metropolitan Park District. This letter will confirm receipt of your donation of \$ _____. As a municipal corporation, Tukwila Pool Metropolitan Park District is a tax-exempt organization under Section 170(c) of the IRS code and your donation may qualify for a federal income tax contribution deduction under Code § 170(c)(1). No goods or services were provided in exchange for your donation.

- 4.2. If the Donor wishes to **restrict** the use of the donation or requests a specific use of the donation, the Director of Aquatics Operations may accept the donation if, in the discretion of the Director of Aquatics, the District will be able to meet the requirements or restrictions placed on the donation by the Donor.
- 4.3. If the Donor wishes to restrict the use of donated cash, equipment, materials or supplies or requests a specific use of the donation, the Director of Aquatics Operations may accept the donation only after the Donor and the District have negotiated an appropriate agreement establishing the terms of any restrictions or retained use rights related to the donations, including such issues as insurance, maintenance, use, etc.
- 4.4. On receipt of a **restricted donation**, the Director of Aquatics Operations shall issue a receipt to the donor in substantially the following form:

Dear _____

Thank you for your donation to Tukwila Pool Metropolitan Park District. This letter will confirm receipt of your donation of \$ _____. This donation will be used only for the purpose of _____ unless otherwise agreed to by the donor. As a municipal corporation, Tukwila Pool Metropolitan Park District is a tax-exempt organization under Section 170(c) of the IRS code and your donation may qualify for a federal income tax contribution deduction under Code § 170(c)(1). No goods or services were provided in exchange for your donation.

- 4.5. For **in-kind donations**, such as property, materials, or supplies, the Director of Aquatics Operations may accept the donation only after they determine the necessity of said item(s).
- 4.6. On receipt of **in-kind donations**, the Director of Aquatics Operations shall issue a receipt to the donor in substantially the following form:

Dear _____

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Thank you for your donation to Tukwila Pool Metropolitan Park District. This letter will confirm receipt of your donation of _____ . As a municipal corporation, Tukwila Pool Metropolitan Park District is a tax-exempt organization under Section 170(c) of the IRS code and your donation may qualify for a federal income tax contribution deduction under Code § 170(c)(1). No goods or services were provided in exchange for your donation.

Donor's estimate of fair market value: \$ _____