







PARKS & RECREATION DODATION DODATION PARKS & RECREATION DODATION DODATION



DONATIONS & GIFTS

Donations are important to the vitality of the City of Longview and its mission to preserve, enhance and strengthen the quality of life in the community.

Add to the beauty of a park, make a difference in a child's life, or honor someone or something special by making a gift to the City of Longview Parks and Recreation Donation Program.

The City of Longview Parks and Recreation Department welcomes and encourages donations from private individuals and entities that support the programs and services the Department and its Advisory Board provide to the public.

There are many variations on how to make an official donation as there are needs to be met.

Donations and gifts to the City of Longview Parks and Recreation Department may be made in any amount to aid or benefit the services and facilities provided by the department. Gifts may be designated for a specific program, park, or purpose. Gifts may also be unrestricted in which case they will be dispersed to the area of greatest need at the sole discretion of the Department and the Advisory Board.

This document provides the application form and basic information to get started. Persons or organizations wishing to donate should also review the Parks and Recreation Donations, Gifts, and Memorials Policy, Procedures, and Guidelines, which will govern all donations and use this form to submit their request. ** Note: This policy does not cover signage, display boards, banners, or public artworks. All art donations should be submitted through the Parks and Recreation Department and are subject to review from the Longview Visual Arts Commission.

TAX DEDUCTIONS:

Although the Department is a municipal government entity and not part of a nonprofit organization, gifts and donations given to the City of Longview can be tax deductible if made solely for "public purposes" such as parks and recreation. The IRS Code, at 26 U.S.C.170(c)(1) defines a "charitable contribution" (which is tax deductible) to include "a contribution or gift to or for the use of a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

PROCEDURE

The City and its citizens value parks and public lands. Therefore any request to enhance a park or add a monument, marker, plaque or memorial will be carefully assessed to ensure what is being proposed protects the integrity of the City's Parks.

<u>Donors:</u>

Those wishing to donate must complete a written proposal to the Department for consideration. Donors are encouraged to speak with Department staff to discuss potential areas of need within the parks and recreation system.

Proposals:

The proposal should include information necessary for the Department to determine whether the proposed donation complies with the City of Longview Donation/Gift/Memorial Acceptance Policy. The proposal must address such things as whether the gift is restricted or unrestricted as well as anticipated location, cost, life cycle, specifications, recognition, wordage, maintenance etc. prior to acceptance. Donation proposal submittal:

Mail to:	Parks & Recreation Attention: Director 2920 Douglas Street Longview, WA 98632
Email to:	<u>rec@mylongview.com</u> parks@mylongview.com

<u>Review:</u>

The Department will review and determine the appropriateness of the proposal as measured by the policy and the guidelines in Appendix A. If the donation falls outside of the approved policy, the proposal will be presented for further discussion and decision to the Parks and Recreation Advisory Board. Donors are invited to attend the board meeting to discuss the proposal or answer questions.

Decision:

Department staff will notify the Donor, in writing, within 30 business days of the review decision, identifying any final conditions of approval.

Implementation:

With a positive review decision, Department staff will initiate and finalize the Donation and Gift Agreement between the City and the Donor. Approval must be received and agreement signed before ordering and installation of donation or memorial may proceed. The City shall be responsible for the coordination of installation, maintenance, and protection of the donation, within reason.

City Acceptance:

Once the donation is accepted, constructed, and/or installed on City property it will be deemed as donated to the City and the City will take ownership until such time that it is removed from City property. The City is in no way obligated to replace the gift or park improvement if it is stolen, vandalized, worn out, irreparably damaged, or destroyed.

Removal and/or Relocation:

This section applies to both existing and new donations. The City or Department reserves the right to remove and/or relocate donations or monuments when (a) they interfere with the site safety, maintenance, or construction activities, (b) become unsightly due to vandalism or lack of maintenance and repair, or (c) if the law changes such that the monument, donation, plaque, or its message would be treated solely as the speech of a private person rather than the governmental speech of the City. The City will notify the Donors, heirs, or alternate contact of any action related to the relocation or disposition of the donation. In certain situations, such as safety or emergency, the notification may be made after the action is taken. In the event a memorial is to be discontinued, a concerted effort will be made to return the plaque to the Donor or heirs at no charge.

Donor Future Responsibility:

If the donation, gift, and/or memorial meet the intended life cycle or becomes damaged or destroyed, the Department will make a reasonable effort to contact the Donor, heir, or alternate contact specified on the Donation and Gift Agreement. In advance of the expiration of a memorial or notification of damage or destruction, Donors will be contacted first to allow for renewal or replacement at their own expense. If a Donor, heir, or alternate is unable to be reached after six (6) months of initial attempted contact, the location, gift, memorial, or donation may be opened to allow for an additional or new Donor. In the event a memorial is to be discontinued, the plaque will be offered to the Donor or heirs at no charge.

TYPES OF DONATIONS

- Monetary Donations
 - Unrestricted
 - o Restricted
- Securities, Stocks, & Bonds
- Real Estate for Resale
- Real Estate for Park Property
- Endowment Funds
 - o Funds in Perpetuity
 - o Quasi-Funds
- Commemorative Trees & Shrubs
- Small Park Amenities
 - o Benches
 - o Lights
 - Water Fountains, etc.
 - Large Park Amenities
 - o Playgrounds
 - Sport Courts/Fields
 - Picnic Shelters

DONOR DIRECTED IDEAS

Youth Out of School Sponsorship Since 1993, Parks and Recreation has provided afterschool programs at elementary schools within the Longview School District. Your donation could sponsor a child or many children to be able to attend a safe, healthy, active program for children to be engaged afterschool.

Youth Scholarship

The City of Longview offers assistance to eligible residents through the Recreation Scholarship Fund. Eligibility in our Scholarship Programs entitles youth, who might otherwise not be able to attend, the opportunity to enroll in our enrichment classes at a 50% - 100% discount. Families who meet income level restrictions can apply for financial aid for our classes taught by our Recreation Staff.

Commemorative Benches

The Commemorative Bench Program is a unique and lasting way to remember those

who have passes, honor those who have made great achievements, or celebrate those who have reached a milestone in their lives.

Commemorative Tree & Shrub

The City of Longview takes pride in its trees as we have been a Tree City USA since 1983. A vibrant, beautiful tree benefits everyone now and for future generations and is perhaps the most fitting memorial of all. Planting a tree is an act of direct benefit to all. It can inspire energy, faith, devotion, and courage and carry forward the name of those memorialized in a living, vital way that grows grander with the years.

<u>Park Renovations</u>

Does your organization or family want to make a large impact on the quality of life for the citizens of Longview? Consider installing a picnic shelter at a park near your home, adding lights to a youth sports facility, resurfacing a tennis court, or helping to build an artificial turf field.

Small Park Amenity

The park system is in need of small enhancements or replacements. Donations of small park amenities such as dog watering stations, swings, slides, and picnic tables are always appreciated and vitally important to our parks.

It is the City's policy to encourage and facility public and private contributions that enhance, beautify, improve, supplement, support, or otherwise benefit the parks and recreation system.

All donations will adhere to the donation policy, procedures, and guidelines and be consistent with the Department mission, policies, park property restrictions, park master plans, and the most current Parks and Recreation Comprehensive Plan approved by City Staff and the Advisory Board.

POLICY

It is the policy of the Longview Parks and Recreation Department:

- 1. To encourage and facilitate public and private gifts, bequests, and such contributions that enhance, beautify, improve, supplement, support, or otherwise benefit the parks and recreation system.
- 2. To accept only those gifts, park improvements, and Donor recognitions that are consistent with the gift and donation guidelines as well as Department mission, policies, park property restrictions, park master plans, and the most current comprehensive parks and recreation plan approved by the Department staff and the Advisory Board.
- 3. To accept only those gifts, park improvements and Donor recognitions given with no contingencies and the full understanding that they become the property of the City and are subject to the laws, ordinances, resolutions, policies and procedures that govern the Department.
- 4. To enter into a written Donation and Gift Agreement with the Donor, where appropriate and advisable, that specifies the terms of any restricted gift, which may include provisions regarding maintenance, life span, and Donor recognition.
- 5. To control and manage the placement, spacing, location, and number of memorials.
- 6. To accept only gifts with the knowledge that the Department is in no way obligated to replace the gift or park improvement if it is stolen, vandalized, worn out, irreparably damaged, or destroyed.
- 7. To accept only gifts which are of high quality to ensure a long life and are resistant to the elements, deterioration, and to acts of vandalism.
- 8. To maintain the donation or memorial in accordance with the written agreement between the Donor and the Department and if no such agreement exists the donation or memorial shall be maintained for a time period reflecting the reasonably expected lifespan.
- 9. To make a reasonable effort to contact the Donor or heirs in advance of the expiration of a memorial so that Donors may request a renewal at their expense. In the event of replacement or upgrading, the original memorial plaque may be reused or replaced with a new plaque at the Donor's direction and cost. In the event a memorial is to be discontinued, the plaque will be offered to the Donor or heirs at no charge.
- 10. To calculate, review, and evaluate the expected life cycle, repair and replacement costs, estimated employee labor and all types of maintenance costs as well as only accept those gifts that do not cause undue financial burden on Department staff and/or resources.
- 11. To require, if it is determined the donation will cause the Department to incur a financial burden, the Donor cover the full cost for the purchase, installation, and maintenance during the expected life cycle. This may require, but is not limited to, a separate fee schedule agreement which the Department will enter into with the Donor to ensure the installation or on-going maintenance costs do not have a negative impact on the resources available for maintenance of other park facilities.

- 12. To strongly discourage gift, park improvement and Donor recognition proposals that are memorial or headstone in nature. While the Department respects the desire of individuals to memorialize their loved ones, it also recognizes the desire of other community members not to be burdened with a constant reminder of death in public places. Therefore, care must be taken to recognize and remember loved ones in a discreet manner.
- 13. To review requests for plaques which accompany donations. For memorials, gifts, and recognition of individuals, plaque text shall be limited to the name of donor and/or person being honored, and year of donation. Recommended wording for a plaque is shown below:

Donated by the friends and family of (Name) (Year)

The use of words "In memory of" or use of birth and death dates are not permitted. The words "In honor of" may be used. Educational and/or historical information related to the park or the amenity can be included in the plaque if it will enhance the value to the public. These forms of recognition are the responsibility of the donor to supply and LP&R staff will be responsible for installation. Consistency and standards in size, as related to "like" projects shall be maintained.

- 14. To reject any gift that could possibly infer in any way the Department or City's endorsement of the Donor's goods or services or any proprietary interest of the Donor.
- 15. To decline to accept a donation if such donation is not consistent with the policies, plans, mission, or ordinances of the Department or the City or acceptance of same is contrary to law.
- 16. To ensure that all Donor recognition objects are consistent with design guidelines approved at the discretion of the Director and/or approval from the Advisory Board.
- 17. To make it known that the Donor is responsible for any fees for independent legal counsel retained by Donor for completing a gift to the Department; any appraisal and appraisal report fees; the cost of all environmental assessments, audits and reviews; all title searches, reports, insurance or binders in the case of real estate; and all other third-party costs and fees associated with the transfer of the gift.
- 18. To ensure that donations for properties located on the National Register of Historic Sites meet the requirements for those properties. This may include obtaining approval from the Historic Preservation Commission.
- 19. To provide written acknowledgement of all gifts made to the Department and comply with the current IRS requirement in acknowledgement of the gifts.

"People who really want to make a difference in the world usually do it, in one way or another. And I've noticed something about people who make a difference in the world: They hold the unshakable conviction that individuals are extremely important, that every life matters. They get excited over one smile. They are willing to feed one stomach, educate one mind, and treat one wound. They aren't determined to revolutionize the world all at once; they're satisfied with small changes. Over time though, the small changes add up. Sometimes they even transform cities and nations, and yes, the world." - Beth Clark.



I wish to make the following donation to support City of Longview Parks and Recreation. I understand that final decisions on the acceptance, use, or placement of all donations will be made in accordance with the Parks and Recreation Donation, Gift, and Memorial Policy.

LONGVIEW PARKS AND RECREATION DONATION PROPOSAL							
Donor Name:			Date:				
Address:			City/State:				
Organization (if applicable):	Email:						
Item or Project to be Donated:							
Reason for Making Donation:							
Approximate Cost or Worth: \$							
Donor Cost Responsibility: \$		Expected City Cost Responsibility: \$					
How will the City be expected to maintain donation in the future/estimated cost of maintenance:							
Desired location, if applicable (be specific):							
*Please note: The City may not be able to place the item in desired location, let us know if there is an alternate location in addition to first priority.							
Expected Completion Date:Do you wish to be present			when installed?	U Yes	🛛 No		
Recognition Plaque Wording (if applicable):							
			-				
Donor Signature:		Date:					
FOR PARKS AND RECREATION OFFICIAL USE Date Approved: Approved By:							
Parks & Recreation Board Approval \Quad Yes		eting Date Appr	oved:				
Donor Notified of Disposition:							
By Phone By Letter		In Person Date:					
Date Completed:	Co	Completed By:					