

<i>COUNCIL AGENDA</i>	
Date: <u>December 15, 2025</u>	Item: <u>9.5.</u>



MEMORANDUM

Date: November 19, 2025 File: 0282-20-0125/0126
 To: Council
 From: Doti Niedermayer, Senior Manager, Cultural Services
Subject: Donations to the District Policy and Procedure

RECOMMENDATION:

THAT

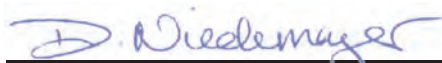
1. "Donations to the District Policy 0125" as approved on December 2, 2019 be rescinded;
2. proposed "Donations to the District Policy 0125" as attached to the memorandum dated November 6, 2025 from the Senior Manager, Cultural Services be approved; and
3. proposed "Donations to the District Procedure 0126" be approved.

The purpose of this memorandum is to seek approval to rescind Donations to the District Policy 0125 approved on December 2, 2019, and replace it with an updated Donations to the District Policy 0125 with an accompanying Donations to the District Procedure 0126.

Updates to the policy are administrative, such as:

- policy 0125 was separated to create an accompanying procedure 0216;
- details about the scope of the policy and procedure were updated; and
- various aspects of the policy and procedure were clarified; however, the intent of the policy remains the same.

Author:



Doti Niedermayer, Senior Manager, Cultural Services

Appendices

- Appendix A: Donations to the District Policy 0125
 Appendix B: Proposed Donations to the District Policy 0125
 Appendix C: Proposed Donations to the District Procedure 0126

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Title: Donations to the District
Division: Parks, Culture & Community Services
Policy Number: 0125
File Number: 0282-20-0125

1. Purpose

- 1.1. The purpose of the Donations to the District Policy is to establish guidance for the District of West Vancouver ("District") to facilitate and support opportunities for Donations that align with the District's priorities, programs and services; and to provide criteria and guidelines for accepting, expending and administering Donations governed by the rules and definitions of the Canada Revenue Agency.

2. Scope

- 2.1. This policy shall apply to all District divisions, committees of Council and advisory boards which are subject to the policies of District Council.
- 2.2. This policy does not apply to the West Vancouver Memorial Library and the West Vancouver Police Department.
- 2.3. This policy does not apply where there are existing District policies in place governing specific donations:
 - a) Public Art and Municipal Art Collection Policy 02-70-213 (2005)
 - b) Tribute Bench Policy 02-70-210 (2004)
 - c) Sponsorships, Partnerships and Naming Rights Policy 02-30-378 (2017)
- 2.4. Further, this policy does not apply to the following:
 - a) Donations between the District and committees of Council, advisory boards, foundations and not-for-profit societies which have terms of references or legal agreements with the District regarding Donations.
 - b) Community Amenity Contributions
 - c) volunteer time

3. Definitions

- 3.1. **CAO** is the Chief Administrative Officer of the District of West Vancouver.
- 3.2. **Charitable Tax Receipt** means a receipt issued for income tax purposes in compliance with Canada Revenue Agency regulations.
- 3.3. **Community Amenity Contributions** means facilities or funds to be used for enhancing the attractiveness of a project or a neighbourhood or provided to meet a range of social, cultural, recreational and infrastructure needs of the community,

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- which an applicant or developer agrees to fund as part of a process seeking to intensify the use of a parcel of land.
- 3.4. **DFS** is the Director of Financial Services of the District of West Vancouver.
 - 3.5. **District** is the District of West Vancouver.
 - 3.6. **Donation** means money, goods, services or other consideration given to the District with no expectation of reciprocal provision of goods and services to the donor, other than recognition mutually agreed, but excludes Community Amenity Contributions. Donations do not constitute a business relationship since no reciprocal consideration exists. Donations are given voluntarily and without compensation or non-monetary consideration such as advertising, promotion, production or services.
 - 3.7. **Donor Recognition** refers to the acknowledgement and expression of thanks issued for a Donation.
 - 3.8. **Fair Market Value** is the price an item would bring on an open and free market between a willing buyer and seller who are operating independently of each other.
 - 3.9. **Framework** is the Framework for Evaluating Community Group Proposals for New, Upgraded or Enhanced Facilities, Infrastructure and Equipment which was approved by District of West Vancouver Council on July 10, 2017.
 - 3.10. **Letter of Understanding** is an agreement between the donor and the District outlining the use of the Donation and the obligations of the District and donor in that respect.
 - 3.11. **Non-qualifying Donee** means an organization that is not qualified to issue tax deductible receipts as per the CRA.
 - 3.12. **Qualified Donee** means an organization that is qualified to issue tax deductible receipts as per the CRA.
 - 3.13. **Restricted Donation** is a Donation that is for specific purposes.
 - 3.14. **Unrestricted Donation** is a Donation with no limitations on the use of the Donation.

4. Policy Statement

- 4.1. The District seeks to support philanthropy and revenue generation through encouraging and accepting meaningful and practical Donations where these Donations directly benefit the community and align with District priorities, strategic plans and programs and services.
- 4.2. The District seeks to enhance the profile of District partners, societies, boards and committees of Council to support their efforts in obtaining Donations to sustain and enhance District programs and services.
- 4.3. This policy provides a framework to guide decisions or recommendations related to the acceptance, expenditure and administration of Donations to the District.
- 4.4. While benefits are recognized, donated items at times may pose some challenges for the District. For example, the acceptance (or refusal) of certain items may have political or budgetary implications.

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- 4.5.** The District will not solicit or accept Donations from potential donors who:
- a) Represent reputational risk to the District, for example: individuals and organizations who are known to be involved in activities that contravene laws, District bylaws or values, or are in litigation with the District. The District's values, reputation and integrity must not be impugned through association with the potential donor.
 - b) Are a bidder, proponent or applicant to procurement, concurrent to the procurement solicitation and award process. Potential donors are required to advise the CAO if a Donation to the District is concurrent with a procurement process in which the donor, or the donor's organization or company is involved.
- 4.6.** Donations need to meet the following criteria to be approved:
- a) In general, the donor or Donation should cover appraisal, installation and recognition costs associated with the Donation. District staff can use discretion to waive this requirement subject to individual spending authority and adequate approved budget funding.
 - b) No advantage is to accrue to the donor or to any person not dealing at arm's length to the donor as a result of the Donation.
 - c) Donations cannot confer a personal benefit to any District employee.
 - d) There should be no conflict of interest or appearance of conflict of interest in accepting Donations.
- 4.7.** Restricted Donations have additional criteria to meet as follows:
- a) Restricted Donations are only to be accepted if the District has, in its sole discretion, the capacity to meet initial and ongoing costs and obligations associated with a Restricted Donation.
 - b) Donations of a non-monetary nature require a determination of Fair Market Value ("FMV") for the purposes of recording the transaction and to issue a Charitable Tax Receipt under Canada Revenue Agency ("CRA") regulations.
 - c) Restricted Donations require a mutually agreed-upon Letter of Understanding prior to acceptance of the Restricted Donation. The Letter of Understanding will include at a minimum the following considerations:
 - i) the donated item is the exclusive property of the District;
 - ii) the use of the Donation, initial general location and timeframe that it will be maintained and by whom;
 - iii) the District has no obligation to replace the donated item and the conditions upon which the District may dispose of the donated item;
 - iv) acknowledgement and recognition agreed upon;
 - v) communication protocols; and
 - vi) reporting requirements.
- 4.8.** Donations for projects being considered through the Framework for Evaluating Community Group Proposals for New, Upgraded or Enhanced Facilities, Infrastructure and Equipment must meet the criteria for accepting donations under

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this policy. Projects considered through the Framework that have their own legal agreement covering the use of Donations do not require a Letter of Understanding.

- 4.9.** The following conditions apply to acceptance of a Donation:
- a) Donations may be accepted without review by Council if the Donation is in compliance with this policy. Donations that require a variation of this policy may be presented to Council for a decision on acceptance.
 - b) Donations of \$75,000 or more will be presented to Council for a decision on acceptance.
 - c) If appropriate, and if in any case the Donation is valued at \$75,000 or more, when a Donation is declined, the DFS shall advise the donor in writing of the reason.
 - d) The District has no obligation to accept any Donation proposed by a donor.
- 4.10.** The District is committed to the highest standards of donor stewardship and accountability.

The District will take the necessary steps to maintain the privacy of donors and obtain specific permission to release information and recognize donors.

- a) The District will ensure that donors receive a formal letter of acknowledgement and gratitude.
- b) The District will issue charitable tax receipts in accordance with CRA regulations.
- c) The District will maintain accounting records for Donations received and expended in accordance with the District's Five-Year Financial Plan.
- d) In the case of Restricted Donations, records sufficient to confirm that the District's decisions with respect to the Restricted Donation comply with the applicable Letter of Understanding.


5. Related Procedure

- 5.1. Donations to the District Procedure 0126

6. Approval

Approved by	<input type="checkbox"/> CAO	<input checked="" type="checkbox"/> Mayor and Council
Approval date	2019/12/02	
Council minutes eDocs # (Council Policies only)	3965991	
Council report eDocs # (Council Policies only)	3945128	

District of West Vancouver
POLICY

Signature	
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7. Additional Information

Category	<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Administrative
Related procedure	<input checked="" type="checkbox"/> Yes (0282-20-0126)	<input type="checkbox"/> No
Date of last review	n/a	

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Title: Donations to the District
Division: Parks, Culture, and Community Services
Policy Number: 0125
File Number: 0282-20-0125

1. Purpose

- 1.1. To facilitate and support opportunities for Donations that align with the District's priorities, programs, and services; and
- 1.2. To provide criteria and guidelines for accepting, expending, and administering Donations governed by the rules and definitions of the Canada Revenue Agency.

2. Scope

- 2.1. This policy shall apply to any individual or group seeking to Donate to the District.
- 2.2. This policy does not apply where there are existing District policies in place governing specific donations.
- 2.3. Further, this policy does not apply to the following:
 - a) West Vancouver Memorial Library;
 - b) West Vancouver Police;
 - c) West Vancouver Foundation;
 - d) committees, advisory boards, foundations, and not-for-profit societies which have agreements with the District regarding Donations;
 - e) developer contributions of infrastructure;
 - f) Community Amenity Contributions; and
 - g) volunteer time.

3. Definitions

- 3.1. **"Charitable Tax Receipt"** means a receipt issued for income tax purposes in compliance with Canada Revenue Agency regulations.
- 3.2. **"Community Amenity Contributions"** means facilities or funds to be used for enhancing the attractiveness of a project or a neighbourhood or provided to meet a range of social, cultural, recreational and infrastructure needs of the community, which an applicant or developer agrees to fund as part of a process seeking to intensify the use of a parcel of land.
- 3.3. **"Council"** means the Council of the District.
- 3.4. **"CRA"** means Canada Revenue Agency.

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- 3.5. **“District”** means The Corporation of the District of West Vancouver.
- 3.6. **“Donation”** means money, goods, services or other consideration given to the District with no expectation of reciprocal provision of goods and services to the donor, other than recognition mutually agreed. Donations do not constitute a business relationship since no reciprocal consideration exists. Donations are given voluntarily and without compensation or non-monetary consideration such as advertising, promotion, production or services.
- 3.7. **“Employee”** means any current permanent full-time, permanent part-time, temporary, casual and contract employees of the District.
- 3.8. **“Fair Market Value”** is the price an item would bring on an open and free market between a willing buyer and seller who are operating independently of each other.
- 3.9. **“Framework”** is the Framework for Evaluating Community Group Proposals for New, Upgraded or Enhanced Facilities, Infrastructure and Equipment which was approved by Council on July 10, 2017.
- 3.10. **“Letter of Understanding”** is an agreement between the donor and the District outlining the use of the Donation and the obligations of the District and donor in that respect.
- 3.11. **“Restricted Donation”** is a Donation that is for specific purposes where the donor designates a particular project, program, and/or expense.

4. Policy Statement

- 4.1. The District seeks to support philanthropy and revenue generation through encouraging and accepting meaningful and practical Donations where these Donations directly benefit the community and align with District priorities, strategic plans, programs, and services.
- 4.2. The District seeks to enhance the profile of District partners, societies, boards, and committees to support their efforts in obtaining Donations to sustain and enhance District programs and services.
- 4.3. The District is committed to the highest standards of donor stewardship and accountability.

5. Related Policies or Procedures

- 5.1. Donations to the District Procedure 0126

6. Approval

Approved by	<input type="checkbox"/> CAO	<input checked="" type="checkbox"/> Mayor and Council
Approval date	2019/12/02	
Council minutes eDocs # (Council Policies only)	3965991	
Council report eDocs # (Council Policies only)	3945128	
Signature	<i>[Original signed by Mayor]</i> MAYOR	

Replaced by	<input type="checkbox"/> Municipal Manager	<input type="checkbox"/> Mayor and Council
Replacement date	Click here to enter a date.	
Council minutes Document ID (Council Policies only)		
Council report Document ID (Council Policies only)		
Replacement description		
Signature	X _____	

7. Additional Information

Category	<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Administrative
Related procedure	<input checked="" type="checkbox"/> Yes (0282-20-0126)	<input type="checkbox"/> No
Date of last review	2025	

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Title: Donations to the District
Division: Parks, Culture, and Community Services
Procedure Number: 0126
File Number: 0282-20-0126

1. Governing Policy

- 1.1. This procedure is associated with Donations to the District Policy 0125.

2. Scope/Application

- 2.1. This procedure shall apply to any individual or group seeking to Donate to the District.
- 2.2. This procedure does not apply where there are existing District procedures in place governing specific donations.
- 2.3. Further, this procedure does not apply to the following:
 - a) West Vancouver Memorial Library;
 - b) West Vancouver Police;
 - c) West Vancouver Foundation;
 - d) committees, advisory boards, foundations, and not-for-profit societies which have agreements with the District regarding Donations;
 - e) developer contributions of infrastructure;
 - f) Community Amenity Contributions; and
 - g) volunteer time.

3. Procedure

- 3.1. Donations need to meet the following criteria to be considered:
 - a) In general, the donor or Donation should cover appraisal, installation and recognition costs associated with the Donation. District staff can use discretion to waive this requirement subject to adequate approved budget.
 - b) No advantage is to accrue to the donor or to any person not dealing at arm's length to the donor as a result of the Donation.
 - c) Donations cannot confer a personal benefit to any District Employee.
 - d) There should be no conflict of interest or appearance of conflict of interest in accepting Donations.

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- 3.2.** Restricted Donations have additional criteria to meet as follows:
- a) Restricted Donations are only to be accepted if the District has, in its sole discretion, the capacity to meet initial and ongoing costs and obligations associated with a Restricted Donation.
 - b) Restricted Donations of a non-monetary nature require a determination of Fair Market Value for the purposes of recording the transaction and to issue a Charitable Tax Receipt under CRA regulations.
 - c) Restricted Donations require a mutually agreed-upon Letter of Understanding prior to acceptance of the Restricted Donation. The Letter of Understanding will include at a minimum the following considerations:
 - i) the donated item is the exclusive property of the District;
 - ii) the use of the Donation, initial general location, and timeframe that it will be maintained and by whom;
 - iii) the District has no obligation to replace the donated item and the conditions upon which the District may dispose of the donated item;
 - iv) acknowledgement and recognition agreed upon;
 - v) communication protocols; and
 - vi) reporting requirements.
- 3.3.** Donations for projects being considered through the Framework for Evaluating Community Group Proposals for New, Upgraded or Enhanced Facilities, Infrastructure and Equipment (Framework) must meet the criteria for accepting donations outlined in the Framework. Projects considered through the Framework that have their own legal agreement covering the use of Donations do not require a Letter of Understanding.
- 3.4.** The following conditions apply to acceptance of a Donation:
- a) Donations under \$75,000 may be accepted without review by Council if the Donation is in compliance with this procedure and governing policy. Donations that require a variation may be presented to Council for a decision on acceptance.
 - b) Donations of \$75,000 or more will be presented to Council for a decision on acceptance.
 - c) The District has no obligation to accept any Donation proposed by a donor.
- 3.5.** The District will take the necessary steps to maintain the privacy of donors and obtain specific permission to release information and recognize donors.
- a) The District will ensure that donors receive a formal letter of acknowledgement and gratitude.
 - b) The District will issue charitable tax receipts in accordance with CRA regulations.
 - c) The District will maintain accounting records for Donations received and expended in accordance with the District's Five-Year Financial Plan.

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PROCEDURE

- d) In the case of Restricted Donations, records sufficient to confirm that the District’s decisions with respect to the Restricted Donation comply with the applicable Letter of Understanding.
- 3.6.** While benefits are recognized, donated items at times may pose some challenges for the District. For example, the acceptance (or refusal) of certain items may have political or budgetary implications.
- 3.7.** The District will not solicit or accept Donations from potential donors who:
- a) represent reputational risk to the District, for example: individuals and organizations who are known to be involved in activities that contravene laws, District bylaws, or are in litigation with the District. The District’s values, reputation, and integrity must not be impugned through association with the potential donor.
 - b) are a bidder, proponent, or applicant to procurement, concurrent to the procurement solicitation and award process. Potential donors are required to advise the Municipal Manager if a Donation to the District is concurrent with a procurement process in which the donor, or the donor’s organization or company is involved.

4. Approval

Approved by	<input type="checkbox"/> Municipal Manager	<input type="checkbox"/> Mayor and Council
Approval date	Click here to enter a date.	
Council minutes Document ID (Council Procedures only)		
Council report Document ID (Council Procedures only)		
Signature	X <hr style="width: 50%; margin: 0 auto;"/>	

5. Additional Information

Category	<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Administrative
Date of last review	2025	

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