

District of West Vancouver  
**POLICY**

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

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## 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

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## 6. Approval

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

<b>Replaced by</b>	<input type="checkbox"/> Municipal Manager	<input checked="" type="checkbox"/> Mayor and Council
<b>Replacement date</b>	2025/12/15	
<b>Council minutes Document ID (Council Policies only)</b>	LGDM-711734498-24866	
<b>Council report Document ID (Council Policies only)</b>	LGDM-711734498-24877	
<b>Replacement description</b>	To update the policy and create an accompanying procedure.	
<b>Signature</b>	<u>[Original signed by Mayor]</u> MAYOR	

## 7. Additional Information

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