

District of West Vancouver  
**PROCEDURE**

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

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## 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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- 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**

<b>Approved by</b>	<input type="checkbox"/> Municipal Manager	<input checked="" type="checkbox"/> Mayor and Council
<b>Approval date</b>	2025/12/15	
<b>Council minutes Document ID (Council Procedures only)</b>	LGDM-711734498-24866	
<b>Council report Document ID (Council Procedures only)</b>	LGDM-711734498-24877	
<b>Signature</b>	<u>[Original signed by Mayor]</u> MAYOR	

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**5. Additional Information**

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