



Policy Number ADM_22-01	<i>Charitable Donation Policy, amended</i>
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PURPOSE:

Sub-paragraph 149.1(1) of *The Income Tax Act* (Canada) provides that a Canadian Municipality is a “Certified Donee”. This means that a municipality may accept a gift for which an income tax receipt can be issued. This policy is designed to provide constancy with regard to the acceptance and processing of charitable donations and ensure that they meet CRA standards.

POLICY:

Donations must be a minimum of \$25.00 in order to receive a tax-deductible receipt from the Municipality. Donation receipts are only issued for cash, not in-kind or gift values.

Charitable receipts will only be provided directly by Riverdale Municipality (not Riverdale Recreation Commission)

Municipalities have been requested, from time to time, to accept donations on behalf of private clubs, issue municipal receipts for those donations, and turn the proceeds over to the clubs for their use. The donors may then want to use the receipts as charitable donation deductions for income tax purposes.

Donations to a Canadian municipality can be subject to a general direction, that is, for use in a particular program or project. However, decisions regarding the use of the donations are the exclusive responsibility of the municipality.

The program or project must operate under the authority of the municipality. (ie. A committee established by municipal by-law or funded by the municipality, be of interest to a substantial portion of the municipality’s population and serve all residents of the municipality.

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Letters of Support may be issued to organizations, for the purpose of obtaining grants. Letters where there is a direct relation to the Municipality (monetary, land use, or resources) may only be issued by resolution of Council. Said requests for letter of support must be received by administration a minimum of 4 days in advance of a council meeting.

Donation cheques by the municipality will be issued in January, April, August & December with the exception of special request to council. Further Exception: no donations will be received or cheques written in the month of September.

The municipality cannot guarantee that receipts issued by the municipality are deductible for income tax purposes. This will be determined by Canada Revenue Agency.

Mayor Heather Lamb

CAO - Kat Bridgeman

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