

POLICY FOR ACCEPTANCE OF DONATIONS

8/13/23

Amended: 4/13/25

The Northport Village Corporation (“NVC”) Board of Overseers hereby adopts this policy to ensure transparency, fairness, accountability, and responsible stewardship of public resources in the acceptance and management of donations to the NVC while aligning with the NVC's charter, values, financial resources, and legal requirements:

1. Donation Acceptance Criteria:

- a. Donations may include monetary contributions, real property, tangible assets, services, and other non-monetary items that may be used for public benefit.
- b. All donations immediately become the property of NVC and are accepted with the understanding the donation may be repurposed, reused, or disposed of in the future as deemed appropriate by the NVC Board of Overseers.
- c. Any donation intended for the enjoyment and use of the public shall be implemented or installed in such a manner that the intended benefit or usage is equally available to all members of the public without implicitly or explicitly excluding any members of the public.
- d. No donation shall be accepted if such acceptance would be in conflict with the charter of the NVC or any law or regulation.
- e. No donation shall be accepted if the donation is made with the expectation by the donor of receiving goods or services of any value or any other consideration from the NVC in exchange for the donation.

2. Donation Approval Process:

- a. All potential donations will be submitted utilizing the NVC Donation Form attached as Exhibit A hereto and evaluated by the NVC Board of Overseers utilizing the NVC Donation Evaluation Checklist attached as Exhibit B hereto and other methods as may be determined by the Board of Overseers
- b. The Board of Overseers will consider the potential financial and non-financial impacts, risks, and benefits of each donation, including, for example, ongoing costs or obligations associated with accepting the donation, the impact on taxable property, and any required matching contributions.
- c. The final decision to accept or decline a donation will be made by the Board of Overseers after consideration of the input from designated NVC committees and the public, as the Board of Overseers deems appropriate.
- d. The Board of Overseers reserves the right to decline any donation for any reason or no reason, or to impose conditions on the acceptance of any donation.

POLICY FOR ACCEPTANCE OF DONATIONS

8/13/23

Amended: 4/13/25

3. Donor Recognition; Confidentiality; Recordkeeping:

- a. The NVC may acknowledge and recognize donors in appropriate ways (e.g., mention at the Overseers monthly meeting, bulletin board posting, etc.).
- b. The NVC will respect the donor's wishes regarding anonymity, if requested, unless there are legal or reporting obligations.
- c. For monetary donations, the NVC will provide donors with written acknowledgements of their donation that may be used for tax reporting purposes. For non-monetary donations, including tangible, intangible or real property, upon receipt of a statement of value as required by the IRS, the NVC will provide donors with written acknowledgements of their donation that may be used for tax reporting purposes.
- d. The NVC will maintain accurate records of all donations.

4. Review and Amendment:

- a. This policy will be periodically reviewed to ensure its effectiveness and current relevance.
- b. Amendments to this policy may be made by the Board of Overseers.

Exhibit A
NVC Donation Form

Northport Village Corporation Donation Form

Donor Name _____ Date _____

Donor Address _____

Donor Phone _____ Donor Email _____

Donor Bayside Address _____

Donation Description and Purpose (please be specific) _____

Proposed Location of Donation _____

Any other information the donor wishes to share regarding the proposed donation _____

Community Benefit _____

Estimate of Present Value/Cost _____

Estimated Useful Life (Yrs) _____

Estimated Average Annual Maintenance Cost to NVC _____

Estimated Disposal Cost to NVC _____

The donation will be reviewed and accepted or declined by the Overseers. The Overseers reserve the right to decline any donation for any reason or no reason, or to impose conditions on the acceptance of the donation.

Exhibit B
NVC Donation Evaluation Checklist

Purpose: The Northport Village Corporation (“NVC”) serves a beneficent community. Donations that provide an overall benefit or enjoyment to the community are appreciated and welcomed for approval consideration by the NVC Board of Overseers.

Donor Information: As provided on the Northport Village Corporation Donation Form attached to this checklist.

Please provide a brief response to the following:

1. Community Benefit:

- a. Is the purpose of the donation for the replacement of existing NVC property that has become obsolete, is nearing the end of its designed lifecycle, or has become inoperable? Explain as necessary.

- b. Is the purpose of the donation for the improvement of the operations of the NVC?

- c. For donations not involving the express replacement of an existing NVC asset, please describe the anticipated benefit to the NVC community, along with a description of how the ongoing annual maintenance costs and/or potential final disposal expense were determined.

- d. For donations of real property, is a survey available, are there any known hazardous conditions associated with the property, and is a building inspection available? Please provide details.

- e. For donations intended for the general use of the public, will the donation be implemented or installed in such a manner that the intended benefit or usage is equally available to all members of the public and not implicitly or explicitly excluding any members of the public?

2. Resources and Capacity:

- a. Does the NVC have existing resources and capacity necessary to effectively utilize and manage the donation? If not, please discuss how this will be accomplished.

- b. Will accepting the donation require additional staff, infrastructure, or ongoing support? Explain as necessary.

Exhibit B
NVC Donation Evaluation Checklist

c. For the offered item(s), has the appropriate NVC committee or official been engaged for review/approval recommendation (e.g., Parks and Trees for a park bench, the NVC Technology Officer and Office Manager for an office printer, etc.)?

d. For a single donation exceeding \$250 in estimated value, has the NVC Finance Committee been contacted for a general financial assessment?

3. Transparency and Accountability:

a. Is the donation offered with clear terms and conditions? If so, what are they?

b. Are there any expectations or conditions/restrictions attached to the donation that may impact NVC's decision-making or independence or the value of the donation to NVC? If so, what are they?

c. As appropriate, has the village public (and abutters, in the case of a land or building donation or improvement) been given an opportunity to comment on the donation through a public meeting or publicly available record? If so, what has been the reaction of the public?

4. **Village Agent Consultation:** Has the NVC Village Agent been consulted for a professional opinion, including concurrence with any related terms and conditions of the offered item(s)?

5. **Other Considerations:** Are there any other considerations not listed above that should be considered in the evaluation of the acceptance of the donation? Please attach any pertinent documentation regarding the proposed donation.

Exhibit B
NVC Donation Evaluation Checklist

Northport Village Corporation Use Only:

Village Agent: Review Date: _____

Signed: _____

Board of Overseers: ___ Approved ___ Disapproved Date: _____

Signed: _____

Initial Reviewer Comments or Additional Information Needed (If Any):

NVC Committees to Review:

Conditions Applied by NVC to the Acceptance of the Donation (If Any):