

HAMIOTA MUNICIPALITY

POLICY & PROCEDURES

Policy Number: 100.2

Section: Administration

Subject: Donation Receipts

Passed by Resolution of Council:

PURPOSE:

The Hamiota Municipality receives requests from time to time to issue donation receipts to individuals who want to donate money to organizations within the Hamiota Municipality who do not have registration numbers.

“Registered municipalities are qualified donees; therefore, they can issue official donation receipts and are eligible to receive gifts from registered charities.” Revenue Canada Website:
www.cra-arc.gc.ca

Hamiota Municipality as a municipal government agency does not require a registration number. This policy addresses the criteria for issuing donation receipts to individuals or organizations.

PROCEDURE:

- 1) Donations may only be accepted for Charitable or Non-Profit organizations.
- 2) Charitable or Non-Profit organizations may request in writing for the Hamiota Municipality to issue donation receipts where the organization is fundraising for a special project. Special projects are defined as Capital Projects with a minimum value of \$5,000.00, not ongoing operating expenditures. Approval may be given by the Council or Chief Administrative Officer to provide receipts on behalf of the organization subject to the following conditions:
 - i. Donation receipts will only be provided for a maximum duration of one (1) year for each special approved project; (Projects that continue for more than one year will need to be pre-approved in order to continue giving out charitable receipts.)
- 3) Donors can not specify as to the disbursement of the funds.
- 4) In order to be eligible, the donors cannot derive any direct benefit from the amounts donated by them.
- 5) Where organizations are eligible to obtain their own charitable number, they will be encouraged to do so as tax receipts will no longer be issued following an acceptable time period.



- 6) Receipts to be stamped as an “Official Receipt”
- 7) \$20.00 to be the minimum amount for which receipts will be issued.
- 8) Donation receipts must be made out to the individual or company whose name appears on the body of the cheque.