

SALT LAKE COUNTY  
COUNTY-WIDE POLICY  
ON  
**DONATION OF PROPERTY OR FUNDS TO SALT LAKE COUNTY**

**Purpose-**

To provide a method for the County to receive donations of property, cash, or equivalent from various sources. To ensure that donations of property, cash or equivalent are properly recorded and accounted. To define the procedures by which donations can be received.

**1.0 Definitions**

- 1.1. Donation - any item contributed to the county by a donor, including but not limited to, a building or structure, an endowment, a public improvement, land, materials, money, or negotiable securities, except items considered art and which are not intended to be an acquired or deaccessioned part of the Salt Lake County art collection (see P & P 1003 and 1004). Donation does not include grants received through normal business processes.
- 1.2. Donor - An individual or organization that makes a donation to the county, including but not limited to a trust, estate, firm, partnership, joint venture, club, company, joint stock company, corporation, limited liability company, association, society, or any other group of individuals acting together, whether mutual, cooperative, fraternal, nonprofit, or otherwise.
- 1.3. Devise - a donation of real property made through a will.
- 1.4. Bequest - a donation of personal property, money, or negotiable securities made through a will.
- 1.5. Legacy - a donation of personal property, money, or negotiable securities made through a will; interchangeable with "bequest."
- 1.6. Employer Charity Program - any program where the donor is an employer that provides for its employees to contribute a specified percentage of the employee's pay to the county as a donation.
- 1.7. Personal Property - is all tangible goods of any value and excludes money, securities, and real property.
- 1.8. Real Property - is the possession of, claim to, or right to possession of land, including minerals and improvements.
- 1.9. Nonmonetary donation - are donations consisting of personal property and real property, and excludes money and securities.

## 2.0 Authority for Accepting Donations

- 2.1 The Salt Lake County Mayor or designee, or independent elected official, may accept donations of money or negotiable securities to Salt Lake County from a donor where the aggregate amount donated by the donor is equal to or less than \$5,000.00 within the calendar year.
- 2.2 The Salt Lake County Mayor or designee, or independent elected official, may accept donations of personal property to Salt Lake County from a donor where the aggregate amount, as valued by the donor, of the donor's donation(s) is equal to or less than \$1,000.00 within the calendar year.
  - 2.1.1 Authority to accept donations under this Policy is not authority to budget or appropriate. The elected official, department head, or division director receiving donation(s) shall ensure that funds are lawfully budgeted and appropriated by the County Council before using the funds for any purpose.
- 2.3 The authority to accept individual donations of money or negotiable securities from a single donor to Salt Lake County where the aggregate amount donated by the donor exceeds \$5,000.00 within the calendar year shall rest with the County Council.
- 2.4 The authority to accept individual donations of personal property from a single donor to Salt Lake County where the aggregate amount of the donation, as valued by the donor, exceeds \$1,000.00 within the calendar year shall rest with the County Council.
- 2.5 The authority to accept all donations of real property to Salt Lake County shall rest with the County Council.

## 3.0 Testamentary Donations

- 3.1 When a donation is a devise, bequest, or legacy, the elected office, department or division to *which* the donation is made shall obtain from the probate court a certified copy of the will under which the donation is made and a certified copy of the letters testamentary issued to the personal representative of the estate. The copies shall be submitted to the County Council, along with a statement, signed by the personal representative to the estate, that the donation is tendered to the elected office, department, or division of Salt Lake County according to the terms of the will.
- 3.2 The head of the elected office, department, or division that is the recipient of the devise, bequest, or legacy shall complete the "Declaration of Devise, Bequest, or Legacy" form and submit it to the County Council along with the documents required in this policy.

## Processing All Donations

- 4.1 Donations must comply with all applicable County and State laws.
- 4.2 The process of acquiring donations will be initiated by the appropriate Elected Office, Department, or Division to which the donation has been offered.
  - 4.2.1 In the event the donation(s) is of a general nature, and not specifically identified to any individual Elected Official, Department, or Division, the necessary paperwork outlined in this Policy shall be completed by the Mayor's Office of Financial Administration (Mayor's finance) Auditor's Office .

- 4.3 A full explanation, in writing, of the donation and donor shall be prepared and forwarded to the County Council.
- 4.4 The explanation shall include a description of the donation(s), its value in cash or the value provided by the donor for non-monetary donations, life expectancy, and purpose for which the donation will be used. See the attached "Declaration of Donation, Mayor or Elected Official Approval" form. The format of the form may be altered, but the content must remain substantially the same.
- 4.5 For any individual donation money or negotiable securities that exceeds \$5,000.00, and for all nonmonetary donations, a signed statement from the donor ("DECLARATION OF DONATION, COUNCIL APPROVAL" see attached copy) indicating their willingness to donate and any restrictions for county use of the donation shall accompany the explanation. The format of the attached Declaration of Donation may be altered, but the content must remain substantively the same. *Any financial restrictions identified by the donor shall be reviewed by the ~~the~~ Mayor's finance Auditor for establishment of appropriate accounting procedures to comply with the donor's restrictions.*
- 4.5.1 The estimated value of nonmonetary donation(s) shall be established by the donor and included on the "DECLARATION OF DONATION" form. The County Council shall make no judgment as to the value of the donation.
- 4.5.2 In the event that the donor is unable or unwilling to complete a Declaration of Donation form, the division may present evidence and documentation showing the efforts the division has made to obtain the completed form. All documentation will be accompanied with a letter from the Director explaining why the form was not obtained. All donations lacking the Declaration of Donation form must be presented to the Salt Lake County Council, who will make final judgment on acceptance of the donation.
- 4.5.3 Donations received from an employer charity program do not require the Declaration of Donation form. A division acquiring a donation from an employer charity program will prepare a letter documenting such a donation, providing the employer name, the amount donated, and the date the donation is received, and provide it to the accepting authority pursuant to this policy.
- 4.5.4 Where completed, the donor shall be provided with a signed copy of the "DECLARATION OF DONATION" form.
- 4.8 A decision by the County Council to accept or reject a donation shall be made in an official meeting.
- 4.9 If accepted the agency initiating the request to accept the donation(s) shall prepare the necessary property inventory forms, where applicable. Upon completion, such forms shall be forwarded to the ~~the~~ Mayor's County Auditor's ~~or~~ finance office for inclusion in the fixed asset account.
- 4.10 Except where the donation is anonymous, the agency acquiring the donation shall provide the donor an acknowledgement of the donation in writing.

## 5.0 Budgeting and Use of Donations

- 5.1 In a manner consistent with Utah Code and Salt Lake County Ordinance, all donations of monies or negotiable securities must be included in the county budget.
- 5.2 The elected official, department head or division director receiving the donation(s) shall be responsible for following the procedures outlined in section 2.11 of the Salt Lake County Mayor's Finance Accounting Procedures Manual, relative to accounting for the property.
- 5.3 The county shall make no representation or guarantee as to the tax implications of any donation made to the county.

**6.0 Exclusions**

- 6.1 This policy applies only to donations to Salt Lake County; it does not apply to:
  - 6.1.1 gifts to officers or employees of Salt Lake County;
  - 6.1.2 donations, including grants, from another governmental entities;
  - 6.1.3 sponsorship, naming rights, or other similar arrangements concerning county owned property; or
  - 6.1.4 donations governed by state or federal law.

APPROVED and PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2025

SALT LAKE COUNTY COUNCIL

By: \_\_\_\_\_  
Dea Theodore, Chair

ATTEST:

\_\_\_\_\_  
Lannie Chapman  
Salt Lake County Clerk

REVIEWED AS TO FORM

\_\_\_\_\_  
Deputy District Attorney

**DECLARATION OF DEVISE, BEQUEST OR LEGACY**

Description of devise, bequest or legacy::

Value, in dollars (estimated by personal representative, or qualified appraiser):

Name and qualifications of appraiser, if applicable:

Date of transfer in title/delivery of donation:

Any pertinent provisions or restrictions upon County's use of the devise, bequest or legacy:

Signed: \_\_\_\_\_

Mayor, Elected Official, or Designee

Date: \_\_\_\_\_

**ACCEPTANCE/NON-ACCEPTANCE**

Salt Lake County hereby (accepts) (declines) the above devise, bequest or legacy. Acceptance is made under the conditions specified within the Declaration of Devise, Bequest or Legacy Form. Salt Lake County makes no judgment as to the value of devise, bequest or legacy.

SALT LAKE COUNTY COUNCIL

By \_\_\_\_\_

Chair

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
County Clerk or Deputy County Clerk\_\_\_\_\_  
Date

**DECLARATION OF DONATION  
MAYOR OR ELECTED OFFICIAL APPROVAL**

For Elected Official or Designee's approval consistent with Policy 1006

*(Cash donations \$5,000 and under; Property donations \$1,000 and under.)*

**DECLARATION OF DONATION**

I, , irrevocably give, and where appropriate transfer, title to the property described below to Salt Lake County to become permanent property of Salt Lake County and to be administered in accordance with its established policies. I assign and transfer all rights, including any copyrights that I possess on these properties to Salt Lake County, without restrictions or conditions except those noted below under "Other provisions or restrictions."

Description of donation:

Property Value (estimated by the donor):

Donor Name:

Please Print

Donor Signature

Donor Address:

Address

State

Zip

Other provisions or restrictions:

Date of transfer of title and delivery:

Salt Lake County hereby accepts the above donation under the conditions specified within this Declaration of Donation form, but makes no judgment as to the value of the Donation.

Elected Official/Mayor or Designee

Date

DECLARATION OF DONATION  
COUNCIL APPROVAL

For County Council's approval consistent with Policy 1006

*(Cash donations above \$5,000; property donations above \$1,000; Testamentary donations.)*

I, \_\_\_\_\_, irrevocably give, and where appropriate transfer, title to the property described below to Salt Lake County to become permanent property of Salt Lake County and to be administered in accordance with its established policies. I assign and transfer all rights, including any copyrights that I possess on these properties to Salt Lake County, without restrictions or conditions except those noted below under "Other provisions or restrictions."

Description of donation:

\_\_\_\_\_

Value (estimated by the donor): \_\_\_\_\_

Date of transfer of title and delivery: \_\_\_\_\_

Other provisions or restrictions, if any:

\_\_\_\_\_

Donor Name: \_\_\_\_\_

Please Print

\_\_\_\_\_  
Donor Signature

Donor Address: \_\_\_\_\_

Address

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Elected Official/Mayor or Designee

\_\_\_\_\_  
Date

Salt Lake County hereby accepts the above donation under the conditions specified within this Declaration of Donation form, but makes no judgment as to the value of the Donation.

SALT LAKE COUNTY COUNCIL: \_\_\_\_\_

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
County Clerk or Deputy County Clerk