

**PORT OF HOOD RIVER
Resolution No. 2024-25-6**

A RESOLUTION ADOPTING A DONATION POLICY

WHEREAS, the Port of Hood River can receive donations that are tax deductible under IRC 170(c)(1); AND

WHEREAS, the Commission desires to maintain control over who can solicit donations on behalf of the Port; AND

WHEREAS, best practice is to have a donation policy; NOW THEREFORE

THE PORT OF HOOD RIVER BOARD OF COMMISSIONERS RESOLVES AS FOLLOWS:

Section 1. The donation policy contained in Exhibit A is adopted to guide the donations process for the Port of Hood River, and

Section 2. All other duplicative or opposing resolutions are hereby repealed.

Adopted by the Board of Commissioners of the Port of Hood River this 17th day of September, 2024.

SIGNED

Signed by:

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Kristi Chapman, President

ATTEST

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Michael Fox, Secretary

PORT OF HOOD RIVER DONATION POLICY

PURPOSE

The Donation Policy articulates the policies, goals, and major objectives which will guide the Port in receiving donations from the general public.

Policy

The Port of Hood River may receive donations in support of the Port’s public properties and special events. The Port reserves the right to accept or decline any gift, donation, endowment, bequest, or trust. When funds are donated for specific purposes, the amount and nature of the related expenditure should be approved in advance by the Port. All gifts (money or property) become sole property of the Port. Donations may be tax deductible as provided by law. Port staff can issue a receipt for tax purposes but cannot appraise the value nor put a dollar valuation on any noncash donation. For the protection of the donor, it is recommended that such appraisals be done by a qualified party before bringing donations to the Port.

No one may solicit donations on behalf of the Port without prior Port approval.

Payment Options

The Port accepts cash, checks, and credit cards for “cash” donations. Noncash donations must be approved in advance by the Port.

For special events, the Port may authorize certain non-staff citizens to collect donations on behalf of the Port. Those authorized persons may only collect checks directly from citizens. Checks should be written to “Port of Hood River”. Anyone wishing to donate cash or via credit card should be directed to the Port administrative office. A receipt will be provided immediately upon receipt of cash or credit card payments. People donating money via checks will receive a receipt from the Port via mail. Only Port staff are authorized to provide official receipts for donations.

Businesses wishing to provide sponsorships for a special event should follow the same guidelines as donations.

Tax Deductions

Donations to the Port are generally tax deductible under IRC 170(c)(1). Donor income, and possibly other circumstances, can affect the deductibility of a charitable contribution. If a donor has questions regarding the deductibility of a specific contribution they should contact a licensed tax preparer.

Responsibility

The Finance Director manages the donation policy with oversight from the Executive Director.