



Bluff Park Neighborhood Association

Policy on Gifts and Donations

FINAL

November 28, 2019

This policy, in its 3 sections, covers the Bluff Park Neighborhood Association's (BPNA's) manner of acting in

- Accepting Gifts and Donations,
- Responding to Requests to Refund or Return Gifts and Donations, and
- Protecting Donors' Privacy Related to Their Gifts and Donations

All donations or gifts to the Bluff Park Neighborhood Association (BPNA) support the association's purpose.

In this Policy, terms "donation" and "gift" shall be, unless specifically stated otherwise, used interchangeably and refer collectively to

- A. monetary and monetary-equivalent contributions or payments provided to the BPNA by individuals, businesses or other organizations, including, for example, membership and non-membership issuances made via cash, credit/debit card, check, online, electronic or bank/credit transfer, or smartphone applications, either as single, recurring or automatic transactions; and
- B. non-monetary contributions and/or in-kind contributions of goods or services provided to the BPNA by individuals, businesses or other organizations.

The BPNA operates as 501(c)(3) nonprofit charitable entity in compliance with Internal Revenue Service regulations and requirements, and as such gifts and donations to the BPNA may be tax-deductible for the donor to the extent allowable by law. Donors are encouraged to consult a tax-professional for further information. The BPNA is governed by the BPNA's Bylaws. Articles I and II of the BPNA's Bylaws describe the BPNA's Organization, Purpose and Non-Profit Affirmation. Articles VI, V and VI of the BPNA's Bylaws describe Membership, Contributions and Funds, respectively.

ACCEPTING GIFTS AND DONATIONS

The BPNA may manage a number of fundraising projects and purposes and strives to the highest ethical standards to make every donated dollar and gift further the needs of the association and the public benefit of its members, the Bluff Park Historic District and the community.

The BPNA reserves the right not to accept any restrictions on use of donations; however, if one specifically requests at the time of donation that funds be used toward a specific BPNA project, event or initiative, the BPNA will try to honor such request so long as distribution does not conflict with the BPNA's Bylaws and Policies.

If the BPNA cannot honor a donor's designation request or if any significant provisions of a written gift agreement (if present) between the BPNA and the donor are violated, the gift will be returned by the BPNA to the donor or, upon

notification by the BPNA, the gift will be forwarded to an appropriate local nonprofit 501(c)(3) entity with a similar mission as the BPNA .

Third parties to a donation may not change the original designation of a gift nor request its refund.

The BPNA may refuse any gift that does not sufficiently benefit the association, is in conflict with the BPNA Bylaws or any of its Policies, puts the reputation of the BPNA at risk, or is prohibited by law. The BPNA reserves the right to refuse donations that it deems are overly restrictive or not useable.

For payment of membership dues, ticketed events, or other issuances where at least a portion of the payment is considered a donation or gift to the association, the BPNA will notify the donor or make public about the monetary portion of such payment that is considered a donation or gift to the BPNA for which the donor receives no goods or services from the BPNA in return for the donor's issuance of payment.

RESPONDING TO REQUESTS TO REFUND OR RETURN GIFTS AND DONATIONS

Once a gift or donation is received, it is no longer considered the donor's, but instead it is considered the BPNA's to benefit the public interest and the BPNA's activities and mission. Donors should not expect their donations and gifts to the BPNA will be refunded or returned.

Monetary or Monetary-Equivalent Gifts and Donations:

Only under narrow circumstances outlined in this policy, one may request the refund of monetary or monetary-equivalent contributions. All requests must be received in writing from the original donor and must outline the reason(s) for the refund request and any additional details for consideration. Refund requests must be sent via email to treasurer@bluffpark.org or president@bluffpark.org or sent to the BPNA's mailing address.

A request for refund will be considered "ineligible" and will not be granted for the following situations, whichever comes soonest: (a) after 60 days from the date of the donation; (b) if the donated funds were already expended by the BPNA toward the project, event or purpose for which the donation was intended; or (c) in the case of membership payments, if the donor cast a vote or received something of tangible or intangible value associated with membership status.

If a request for refund is not considered "ineligible" and is received within 15 days from the date of the donation, the BPNA's Treasurer (or other similarly designated Board Officer) will honor the donor's written request for a refund. The request must be sent to treasurer@bluffpark.org or president@bluffpark.org or received at BPNA's mailing address. A request that indicates the donor made an error in making the donation or changed his/her/its mind will be allowable reasons for returning such a donation during the 15 days after the donation was made.

If a request for refund is not considered "ineligible" and is received from 16 days to 60 days from the date of the donation, the donor's written request for refund will be reviewed by the BPNA's Board of Directors for good cause on a case-by-case basis. Errors in making the donation and changes in one's mind will not typically be considered sufficient reason alone to return a donation. The Board's review and decision shall occur within no more than 90 days from date of the refund request submission. The decision to refund shall be as the sole and final discretion of the BPNA's Board.

In keeping with standard accounting practices and Internal Revenue Service (IRS) rules, the BPNA reserves the right to require the donor who is receiving a refund of a donation to complete and submit a current IRS W-9 form (Request for Taxpayer Identification Number Form and Certification) and/or the applicable alternative IRS and/or California Franchise Tax Board forms before any such donation refund is issued by the BPNA.

Refunds will be returned using the original method of payment where feasible, except cash donations which will be returned via check. Credit card payments will be refunded to the same credit card, but may be subject to the issuing bank's crediting policies and procedures.

Non-Monetary and/or In-Kind Gifts and Donations of Goods or Services

Non-monetary donations or in-kind donations of good or services are non-refundable; these include but are not limited to donations of items of value for use by the BPNA or for its fundraising efforts.

If such donations are not used by the BPNA for the project, event, or purpose for which it was intended, the BPNA reserves the right to use such gift for a future project, event or purpose at the BPNA's sole discretion, unless the donor made known an express intent at the time of the donation to have the gift returned to the donor if it went unused.

The BPNA is not responsible for determining the fair-market value of non-monetary or in-kind donations of goods or services. The BPNA can only make use of new, unused or nearly new items and reserves the right to refuse, return or re-gift the receipt of non-monetary or in-kind donations of goods or services.

Unless otherwise stated, gift items of goods or services used or auctioned in the BPNA's fundraising efforts, including items of value such as gift certificates, cards or the like, are offered on an "as is" basis; have no cash value; may not be redeemed for cash; may not have the expiration date extended; may require mutual arrangement and separate terms between the donor and winner or recipient; are not transferrable; will not be exchanged, refunded nor replaced; are considered final sales; and may require shipping, delivery, gratuity, taxes and/or other fees to be incurred by the winner or recipient.

The BPNA is grateful to its donors but does not endorse any product or service.

PROTECTING DONORS' PRIVACY RELATED TO THEIR GIFTS AND DONATIONS

The BPNA respects and protects its donors' privacy. The BPNA will never sell or rent or barter donors' personal information to other individuals, businesses or entities. When one makes a donation, one's name or business affiliation may be included in BPNA publicity, including but not limited to its website, social media, emails, press releases, printed materials and other publications.

If a donor does not wish to have the BPNA share his/her/its name publicly, or the donor chooses to make the donation anonymously, the donor must inform the BPNA of this intent, and the BPNA will henceforth not publicly publish or announce the donor's name or business affiliation without the donor's express approval.

When a donor creates an account with the BPNA and/or makes a donation, the donor will receive an acknowledgment of the donation for one's records and may receive occasional emails from the association. If one does not wish to hear from us, one can simply unsubscribe from any mailing or contact us directly.

The BPNA's website, emails and social media may contain links to other sites. The BPNA is not responsible for the privacy practices of such other sites. The BPNA encourages users to be aware when they leave BPNA's website, emails and social media and to read the privacy statements of each and every web site that collects personally identifiable information. This privacy statement applies solely to information collected by the BPNA's website. BPNA periodically reviews and updates our policy for communicating with donors via occasional email updates and will post any updates on the BPNA's website.