## **Butte County Mosquito and Vector Control District**

## **POLICY MANUAL**

POLICY TITLE: Public Contributions

POLICY NUMBER: 2070

**2070.1** Donations from members of the public to the District for a public purpose that is within the scope of the District's responsibilities will be accepted. The Office Manager will provide a receipt for said donation and include the District's tax identification number thereon.

**2070.2** Donations must be clearly marked as such. Deposits by a property owner with a service account will be assumed to be a payment toward their account's unpaid balance, or payment in advance of billing in the event the account does not have an unpaid balance, if the deposit is not clearly marked as a being a donation for a specific public purpose.

**2070.3** By accepting donations, the District is not claiming to be qualified by the Internal Revenue Service as being a charitable organization for which donations may be considered tax deductible. Determination of how donations to the District are to be treated relative to the donor's tax liability is strictly the responsibility of the donor.