

ITEM 12  
MANAGER'S REPORT NO. 18  
COUNCIL MEETING Mar. 22/76

Re: LETTER DATED MARCH 16, 1976 FROM THE ROTARY CLUB OF BURNABY - KINGSWAY  
P. O. BOX NO. 80001, BURNABY  
OPERATION IDENTIFICATION PROGRAM

Appearing on the agenda for the March 22, 1976 meeting of Council is a letter from Mr. Erwin M. Swangard, President of the Rotary Club of Burnaby-Kingsway, regarding the Operation Identification Program that is in effect in the community at this time. Following is a report from the Municipal Treasurer on this matter.

RECOMMENDATION:

1. THAT the Municipal Treasurer be directed to establish an appropriate fund for Operation Identification, to accept donations therefor, to issue receipts for tax exemption purposes and to disburse related funds upon direction from the Chief Civilian Co-ordinator; and
2. THAT a copy of this report be sent to Mr. Erwin M. Swangard.

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TO: MUNICIPAL MANAGER  
FROM: MUNICIPAL TREASURER  
RE: OPERATION IDENTIFICATION

18 March 1976  
File: J81-1

With reference to the letter from Burnaby Kingsway Rotary Club appearing on the 22 March 1976 agenda, the last paragraph of which refers to the Municipality's already existing formal system of acceptance of gifts, the attached copy of Item 3, Manager's Report No. 9, of 4 February 1974 outlines said formal system for acceptance of tax deductible gifts.

Donations received for the Operation Identification exercise may be accepted by the Municipality, a tax deductible receipt issued, and the funds may be disbursed from time to time upon proper direction for the purpose for which the funds were donated.

  
MUNICIPAL TREASURER

BM:gw  
Attach.

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ITEM 3  
MANAGER'S REPORT NO. 9  
COUNCIL MEETING Feb. 4/74

3. Re: Foundations, Trust, Endowments and Gift Programs for  
Parks and Recreation Purposes

On January 23, 1974, the Parks and Recreation Commission passed the following motion:

"WHEREAS Section 110(1)(a) of the Federal Income Tax Act provides that gifts made to certain organizations shown in the Act to the extent of not more than 20% of the income of a taxpayer in a calendar year are deductible in the calculation of taxable income;

AND WHEREAS municipalities are one of the organizations listed in Section 110(1)(a);

AND WHEREAS a municipality does not require to be registered as a charitable organization in order that the gifts be tax deductible;

AND WHEREAS recreation and community groups do from time to time make gifts to the municipality for parks and/or recreational purposes;

AND WHEREAS the donors of these gifts generally stipulate the purpose of the gift;

AND WHEREAS the granting of gifts by individuals and businesses as well as by the aforementioned non-profit organizations for parks and/or recreational purposes should be encouraged;

THEREFORE BE IT RESOLVED that the following steps be taken to encourage the flow of gifts for parks and/or recreational purposes:

1. That the Municipal Council be asked to support the Commission in this endeavour.
2. That the Municipal Treasurer be asked to establish a formal system for the acceptance of these gifts.
3. That due publicity be given of this plan including a suitable article in the next issue of the Commission's program brochure."

This motion was prepared under the guidance of the Municipal Treasurer and Municipal Manager.

RECOMMENDATION:

THAT Council approve the motion as presented.