## HUDSPETH COUNTY COMMISSIONERS COURT

COMMISSIONER
Andrew Virdell
Precinct No. 1

COMMISSIONER
Sergio Quijas
Precinct No. 2



COMMISSIONER
Vacant
Precinct No. 3

COMMISSIONER
Canuto Mariscal
Precinct No. 4

## Joanna E. MacKenzie

Hudspeth County Judge STATE OF TEXAS

## DONATION POLICY AND PROCEDURES

**Statutory Authority:** Pursuant to Section 81.032 of the Texas Local Government Code, the Hudspeth County Commissioners Court may accept a donation of labor or services, gift, grant, donation, bequest, or devise of money or other property on behalf of the County, including under Chapter 38 of the Government Code, for the purpose of performing a function conferred by law on the County or a County Officer.

**Purpose:** This Donation Policy and Procedures ("Policy") establishes the guidelines for the offering and acceptance of donations to the County. Donations to the County must be made in accordance with the applicable laws and regulations. This Policy does not pertain to jury check donations.

Guidelines: All proposed donations to the County, and its departments, employees and officials must be reviewed and approved by the County Commissioners Court. No County department, employee, official, or representative is authorized to accept any gift on behalf of the County without the approval of the Commissioners Court.

To the extent possible, a proposed gift must first be reviewed by the appropriate County. The County department will then promptly place the proposed gift on the agenda of the Commissioners Court meeting and will provide the Court with the department's recommendation for the acceptance or declination of the proposed donation.

Donors agree and understand that all donations to the County must, to the fullest extent possible, be free of any and all restrictions and that the County is free to use all donations in the manner it deems most appropriate. Only those restrictions agreed to by the Commissioners Court in a written document will be binding on the County.

No donation shall be accepted without Court approval. All cash and negotiable instruments shall be deposited in a timely manner with the Treasurer's Office in exchange for a receipt, pending Court approval.

No County official, representative, or employee is authorized to make any representation to a donor with respect to tax or legal issues that may arise from the donation. The County is not responsible for or bound by any representations or commitments made to potential donors with respect to any donation made to the County. No commitment shall be made to any donor prior to the acceptance of any donation by the Court.

Hudspeth County's acceptance of donations of real property will be in accordance with all applicable laws and regulations, including Section 280.002 of the Texas Local Government Code. Donations of real property may have significant legal and tax consequences for donors of such property. Each donor will be required to acknowledge that: (1) the donor has not relied on any information provided by Hudspeth County, its representatives, officials, or employees with respect to any tax or other legal issue related to the donation; and (2) that the donor understands that the donor has been provided notice of the donor's right to consult with competent tax or legal counsel, at the donor's expense, prior to execution of any documentation or finalization of the donation.

## **Gratuities:**

A gratuity may be defined as a gift given in exchange for a service.

APPROVED BY THE HUDSPETH COUNTY COMMISSIONERS' COURT ON NOVEMBER

26, 2024.

Joanna B. Mackenzie

County Judge