

## AP 3820 Gifts

### Reference:

*Education Code Section 72122*

The Board of Trustees delegates the authority to the Superintendent/President to consider all gifts, donations and bequests made to the District, student organizations, or any other affiliate organization of the district that contribute to the goals of the District.

Once a determination has been made to accept a gift, the receipt of such a gift shall be processed through the Taft College Foundation. Should the foundation cease to exist for any reason, all of the assets of the foundation will inure to the district.

Depositing gifts with the Taft College Foundation shall afford the donor the ability to take an approved charitable deduction to an authorized IRS 501(c)3 organization. Gifts donated directly to the District may also qualify for tax deductions as outlined by the Internal Revenue Service.

The Board of Trustees reserves the right to refuse to accept any gift that does not contribute toward the goals of the District or the ownership of which would have the potential to deplete resources of the District or the Foundation.

Neither the Foundation nor the District shall assume any responsibility for appraising the value of gifts made to the District or the Foundation.

Acceptance of a gift shall not be considered endorsement by the Foundation or District of a product, enterprise, or entity.

In no event shall the District or the Foundation accept a donation from any donor who engages in practices or policies that discriminate against any person on the basis of nationality, religion, age, gender, gender identity, gender expression, race or ethnicity, medical condition, genetic information, ancestry, sexual orientation, marital status, military or veteran status, or physical or mental disability; or when the stated purposes of the donation are to facilitate such discrimination in providing educational opportunity.