

**WHITE BLUFF CHAPEL  
ORGANIZATION AND PROCEDURES MANUAL**

4.5.6

**SPECIAL GIFTS COMMITTEE**

6/1//2014

**Purpose:**

The purpose of the Special Gifts Committee shall be to review any non-cash gift (other than as a memorial or honorarium) of a special nature proposed to be given to the White Bluff Chapel and make a recommendation to either accept or reject the offer. Any proposed offer of real property whose location is not contiguous to the boundaries of real property currently owned by the WBC is to automatically be rejected for consideration by the Committee.

**Responsibilities:**

- Perform a financial and suitability assessment of any perceived opportunities and/or risks that may be associated with the acceptance (or rejection) of any proposed special gift under consideration.
- Prepare an acceptance/rejection recommendation for any proposed gift (other than stocks, bonds or non-contiguous real property) and submit it to the Board of Trustees for a final decision to accept or reject the offer.
- Ensure that any special gift that is accepted is acknowledged by the appropriate WBC committee with a thank-you letter to the donor along with any receipts necessary to meet IRS substantiation requirements. Accordingly, a thank-you letter should be written to any donor whose offer is rejected.
- As soon as practical, take steps to liquidate (sell) any stocks or bonds that have been accepted (note that a Board of Trustees decision is not required in connection with such gifts).

**Administrative:**

- The Chair for the Special Gifts Committee is elected annually by the WBC membership in accordance with the procedures in Article 6.5 of the WBC By-Laws.
- Bring any committee policy, procedural, financial, or functional related issue(s) to the attention of the Board of Trustees for consideration.
- Keep the Office Administrator informed of plans for meetings, activities, or events.
- The Chair of the Board of Trustees shall be an ex-officio member of the committee.

**Related Documents in Organization and Procedures Manual:**

[2.2 By-Laws Article 6: Board of Trustees](#)