



ADMINISTRATIVE MEMORANDUM COUNTY OF SAN MATEO

NUMBER: B-3

SUBJECT: Gifts

RESPONSIBLE DEPARTMENT: Employee and Public Services

APPROVED:  **DATE:** December 2, 1996
John L. Maltbie, County Manager

Definition of Gift

1. "Gift" includes not only tangible items but also includes the provision of meals, services, favors or other non-tangible items.
2. "Gift" does not include any award presented publicly to an officer or employee of the County of San Mateo in recognition of professional achievement or in recognition of service to the public.
3. In determining the value of a gift, the fair market value that would be charged in the open market should be considered and not the actual amount to the donor.

Gifts to Individual Employees

1. No officer or employee of the County of San Mateo shall accept, request, or in any way encourage, the tender of a gift to himself/herself or to any member of his/her family by, or on behalf of, any person or organization doing or offering to do business with the County of San Mateo when the officer or employee is in the department or division of the county with which such business is transacted or is in a recommending, advisory, or decision-making capacity with respect to such business. For purposes of this section, "gift" does not include anything having a retail market value of less than fifty (\$50) dollars. Departmental rules which are more strict take precedence over this memorandum.
2. No officer or employee of the County of San Mateo engaged in licensing, regulating, inspecting or purchasing services shall accept, request, or in any way encourage, the tender of a gift, regardless of its market value, to themselves or to any member of their family, by, or on behalf of, any person or organization subject to such licensing regulation, inspection or purchasing by the County department in which the officer or employee concerned fulfills his responsibilities of office of employment.

3. Nothing in this policy shall be interpreted to modify more specific prohibitions contained in departmental rules formulated under the authority of statutes prohibiting incompatible activities, or statutes prohibiting conflicts of interest, by public officers and employees.
4. An employee who has been offered a gift or honorarium to speak to any organization described above shall not be in violation of this policy if the employee:
 - a) Refuses to accept the honorarium or gift;
 - b) Advises the organization that County policy prohibits acceptance of gifts or honorariums from such organizations;
 - c) States that County policy encourages the organization to donate the gift or honorarium to any charitable organization serving the citizens of San Mateo County;
 - d) Does not claim the gift or honorarium as a charitable contribution for tax purposes.

Gifts or Bequests to the County other than Real Property

1. Any gift or bequest having a value of \$2,500 or less may be accepted by the department or division head if it does not contain significant conditions or stipulations regarding the gift or donation. Such gift or bequest shall be acknowledged in writing by the department head or his/her assistant. Fixed assets valued in excess of \$3,000 shall be added to the department fixed asset inventory and assigned a property number.
2. Receipt of each gift or bequest having a value of more than \$2,500 or with significant conditions or stipulations shall be acknowledged in writing by the department head and referred to the Board of Supervisors for acceptance or rejection. Should a gift or bequest be rejected, the department concerned will be so advised.
3. For tax deduction purposes for the donor, it may be necessary to identify the County as an employer or give the legal citation that allows for contribution in the letter of acceptance or acknowledgment. If so, the following is the information:

San Mateo County Employer Identification Number: 94-6000532

Citation: 26 US Code 170(c)(1)

4. Any offers of personal property, the possession or use of which might subject the County to liability (such as automobiles, power tools, etc.), should be reviewed by Risk Management before they are further processed.
5. Acceptance of personal property immediately transfers title to the County. Therefore, if any doubt exists whether the County should or would want to accept a gift or bequest, the department head must make it clear in the acknowledgment that the gift is not being accepted at this time but that the offer is being reviewed.

Gifts or Bequests of Real Property

All offers of real property should be transmitted to the County Manager for handling.