

**Coast Community College District**  
**ADMINISTRATIVE PROCEDURE**

Chapter 3  
General Institution

---

**AP 3820 Gifts**

**Reference:**

Education Code Section 72205

The Vice Chancellor of Finance and Administrative Services, shall review, in consultation with the receiving College and/or Department, all gifts, including donations and bequests, to the District. Then, the Vice Chancellor will recommend the gift to the Chancellor's Cabinet for review and approval. Upon approval by the Chancellor's Cabinet, the gift shall be placed on an agenda of a Board meeting for review and acceptance. A Gift Acceptance Request Form will be used to collect the required information from the receiving College or Department, and to document approval recommendations and Board acceptance. This process does not apply to gifts given through a Foundation of a College or the District which follow Foundation-specific gift policies. In addition, this process does not apply to book and other media item donations to the College Libraries and items donated to the College Food Pantries.

The District will not assess the value of any gift for tax purposes. The donor is advised to obtain a qualified appraisal in order to receive tax benefits.

All gifts should be evaluated first in terms of their usefulness to the programs and services of the District. Second, an evaluation will be made of the costs of receiving the gift, including transportation, installation, maintenance, space utilization, and insurance.

Ratified December 7, 2022