



Superstition Area Land Trust Gift Acceptance Policy

Purpose

The Superstition Area Land Trust (SALT) is a 501(c)(3) not-for-profit organization under the laws of the State of Arizona. It solicits and accepts gifts that are consistent with its mission and that support its core programs, as well as special projects. The mission of SALT is to conserve the natural Sonoran Desert open spaces surrounding the Superstition Wilderness Area for this and future generations. The purpose of this policy is to specify the conditions and standards by which SALT will accept or reject gifts.

Policy

1. Unrestricted and restricted donations and other forms of support will generally be accepted from individuals, partnerships, corporations, businesses, foundations, government agencies or other entities without limitations.
2. In the course of its regular fundraising activities, SALT will accept donations of money, real property, personal property, stock, and in-kind services.
3. Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for SALT. Examples of gifts which will be subject to review include gifts of real property, gifts of personal property, and gifts of securities.
4. When considering whether to solicit or accept gifts, SALT will consider the following factors:
 - a. Values—Does acceptance of the gift compromise any of SALT's core values?
 - b. Compatibility—Is there compatibility between the intent of the donor and SALT's use of the gift?
 - c. Public Relations—Would acceptance of the gift damage SALT's reputation?
 - d. Primary Benefit—Is the primary benefit to SALT versus the donor?
 - e. Consistency—Is acceptance of the gift consistent with prior practice?
 - f. Form of Gift—Is the gift offered in a form that SALT can use without incurring substantial expense or difficulty?
 - g. Legality—Would acceptance of the gift violate any law, regulation or conflict of interest policy?
 - h. Effect on Future Giving—Will the gift encourage or discourage future gifts? If a donation is not accepted, the offering donor will be notified of the reason.
5. All decisions to solicit and/or accept potentially controversial gifts will be made by the SALT Executive Committee in consultation with the rest of the SALT Board. The primary consideration will be the potential impact of the gift on the organization.
6. In soliciting gifts, SALT abides by Arizona State statutes, IRS codes and the Land Trust Alliance Standards and Practices. Receipt of all gifts will be acknowledged in writing in a manner which satisfies IRS requirements.
7. SALT will honor all donor requests for anonymity.
8. SALT urges all prospective donors to seek the assistance of legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

Gift Acceptance Policy Modifications

SALT reserves the right to modify this policy at any time. Any modifications will be promptly added to this web page. For more information, please contact us at info@azsalt.org