

**TO: ALL COUNTY PERSONNEL**

**FROM: VERDENIA C. BAKER  
COUNTY ADMINISTRATOR**

**PREPARED BY: OFFICE OF FINANCIAL MANAGEMENT & BUDGET (OFMB)**

**SUBJECT: DONATION OF COUNTY-OWNED SURPLUS TANGIBLE  
PERSONAL PROPERTY**

**PPM #: CW-O-067**

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**ISSUE DATE**  
**August 1, 2024**

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**EFFECTIVE DATE**  
**August 1, 2024**

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**PURPOSE:**

To establish responsibility and provide guidance for the appropriate treatment relating to the donation of surplus tangible personal property to other governmental units and nonprofit agencies located within the County.

**UPDATES:**

Future updates to this PPM are the responsibility of the Director of OFMB.

**AUTHORITY:**

- Florida Statutes (F.S.) Sections 274.05-6, as may be amended
- Palm Beach County Administrative Code, 303.00 and 308.00, as may be amended

**POLICY:**

Palm Beach County may donate its surplus tangible personal property to other governmental units or private nonprofit agencies (as defined in F.S. Section 273.01(3)) located within the County. Donations are at the discretion of the County Administrator subject to the restrictions provided herein.

Surplus tangible personal property can include both capital (acquisition or original cost is equal to or greater than \$5,000) and non-capital or miscellaneous assets (acquisition or original cost is less than \$5,000).

County departments/agencies are responsible for the surplus of assets in accordance with all existing County Policies and Procedures including the Fixed Asset Management Office's (FAMO) "Instructions for Filing Surplus Asset Forms."

County assets shall not be declared surplus by an operating department or agency for the sole purpose of initiating or assisting with a donation transaction.

The estimated fair market or current value of capital and miscellaneous assets administratively approved to be donated to a particular governmental unit or nonprofit agency on an annual basis shall not exceed \$5,000 in capital assets or \$1,000 in non-capital assets. The Board of County Commissioners (BCC) must approve donations exceeding these amounts. Estimated fair market or current value assignments shall be based on objective and documented sources including recent sales history of the same or similar surplus assets at the Palm Beach County Thrift Store operated under FAMO's Surplus Asset Disposal Program, and/or in consultation with user departments or agencies, as necessary, such as Fleet Administration, Fire-Rescue or Information Systems Services.

**PROCEDURE:**

The following steps shall be followed when requesting the donation of surplus County property:

- The governmental unit or nonprofit agency shall submit a formal written request to County Administration that specifically identifies the assets being requested for donation, the need, how the assets will be used, and why the governmental unit or another source cannot meet the need. The nonprofit agency shall include documentation of its tax-exempt status.
- County Administration will notify FAMO and request the estimated value of the property and verification that the property is available for donation.
- Upon receipt of the information from FAMO, the County Administrator will make the determination to approve the request or bring it to the BCC and notify FAMO accordingly.
- Once the request is approved, FAMO will contact the requesting governmental unit or nonprofit agency to coordinate the pickup of the donated property and execute the appropriate paper work.

Donation requests not specifically addressed in this PPM will require the approval of the BCC. Donated asset activity will be reported annually to the BCC as part of the annual fixed asset inventory retirement report.

  
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**VERDENIA C. BAKER**  
**COUNTY ADMINISTRATOR**

**Supersession History**

1. PPM# CW-O-067, effective 10/01/2009
2. PPM# CW-O-067, effective 05/20/2011
3. PPM# CW-O-067, effective 04/08/2016
4. PPM# CW-O-067, effective 11/13/2019