

RESOLUTION NO. 2996

A RESOLUTION OF THE CITY OF SALISBURY ACCEPTING A DONATION OF A SEMI-TRAILER FROM PERDUE FARMS, INC FOR THE DEPARTMENT OF FIELD OPERATIONS.

WHEREAS, the Council of the City of Salisbury supports the acceptance of donations to support events held for the City; and


WHEREAS, Perdue Farms, Inc. wishes to donate a semi-trailer to store the tree and all displays used each year for the Winter Wonderland; and


WHEREAS, once the semi-trailer has been received it will be housed at the Service Center or off-site at Holloway Farms; and

NOW, THEREFORE BE IT RESOLVED that the Council of the City of Salisbury, Maryland does hereby accept the donation of the semi-trailer from Perdue Farms, Inc., valued at approximately \$5,000.00, for the use of the Department of Field Operations, and that the Mayor or his designee shall work with the City Solicitor and execute any necessary documents to process the title work for the automobile, and that the semi-trailer shall be added to the City property inventory.

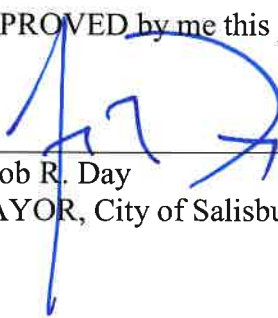
THIS RESOLUTION was introduced, read, and duly passed at a meeting of the Council of the City of Salisbury, Maryland held on this 10th day of February, 2020 and is to become effective immediately upon adoption.

ATTEST:


Kimberly R. Nichols
CITY CLERK


John R. Heath
PRESIDENT, City Council

APPROVED by me this 11th day of FEBRUARY, 2020


Jacob R. Day
MAYOR, City of Salisbury



City of
Salisbury
Jacob R. Day, Mayor

To: Julia Glanz, City Administrator
From: Tom Stevenson, Director of Field Operations
Date: January 16, 2020
Re: Donation of Semi-Trailer

Attached is a Resolution for consideration to accept the donation of a semi-trailer from Perdue Farms at an approximate value of \$5,000.00.

This semi-trailer will be used to store the tree and all other displays used each year for Winter Wonderland.

Unless you or the Mayor have further questions, please forward a copy of this memo and attached IRS Form 8283 with the Resolution to the City Council.

Noncash Charitable Contributions

OMB No. 1545-0908

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

Attachment Sequence No. **155**

▶ **Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.**

Name(s) shown on your income tax return

Identifying number

Perdue Farms Inc

52-0888853

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	City of Salisbury Salisbury, MD 21804	<input type="checkbox"/> 1 U Y V S 2 5 1 8 8 M 4 4 1 1 0 4	2008 Utility VS2RA Trailer w/ThermoKing Unit-USED
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	01/06/2020	03/2016	Finance Lease Buyout	0 0		Utility Eastern Shore Trailer
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____
 If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
 Name of charitable organization (donee) _____

Address (number, street, and room or suite no.) _____

City or town, state, and ZIP code _____

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

Yes	No
	✓

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

	✓

c Is there a restriction limiting the donated property for a particular use?

	✓
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Name(s) shown on your income tax return	Identifying number
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Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> a Art* (contribution of \$20,000 or more) | <input type="checkbox"/> d Art* (contribution of less than \$20,000) | <input type="checkbox"/> g Collectibles** | <input type="checkbox"/> j Other |
| <input type="checkbox"/> b Qualified Conservation Contribution | <input type="checkbox"/> e Other Real Estate | <input type="checkbox"/> h Intellectual Property | |
| <input type="checkbox"/> c Equipment | <input type="checkbox"/> f Securities | <input checked="" type="checkbox"/> i Vehicles | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	2008 Utility VS2RA Trailer wThermoKing Unit-US		
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Date of contribution
A	3/2016	Finance Lease Buy Out	0 0	0 0		01/06/2020
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ _____

Signature of taxpayer (donor) ▶ _____ Date ▶ _____

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here Signature ▶ _____ Title ▶ _____ Date ▶ _____

Business address (including room or suite no.)

PO Box 1537 Identifying number **52-0888853**

City or town, state, and ZIP code

Salisbury, MD 21804

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ Yes No

Name of charitable organization (donee) Employer identification number

Address (number, street, and room or suite no.) City or town, state, and ZIP code

Authorized signature Title Date