

1. Donations of personal property do not have to be accounted for in the county budget. (In contrast, donations of cash or cash equivalents such as gift cards do.)
2. However, donations of personal property to county departments (health department or consolidated agency) must be accepted by the county commissioners. This is derived from G.S. 153A-11 (giving counties corporate powers, including the power to acquire property) and 153A-12 (providing that the commissioners exercise the corporate powers except when otherwise provided by law). See also G.S. 153A-158 (specifically authorizing counties to accept gifts).
 - a. We believe donations to a district health department may be accepted by the district BOH and donations to a public health authority or public hospital authority may be accepted by the authority board. All of these entities are public authorities for purposes of budget and finance. The authority models have express statutory authority to acquire property. The district HD statutes don't mention it, but I don't think we should get hung up on that with respect to personal property.
3. In accepting the donation, the commissioners (or district or authority board) agree to abide by any restrictions the donor places on use of the property being donated.
4. Procedurally, we don't think this needs to be done for each individual donation. Rather, the commissioners/other board could vote once per fiscal year to accept any personal property of X nature donated to the county/dept for Y use by this program during this fiscal year.
5. Health departments should be cautious not to accept cash donations for the purpose of purchasing needles, syringes, or other injection supplies. Any receipt of cash—even cash earmarked/restricted to this purpose—becomes “public funds” which must be received by the commissioners (or district or authority board), accounted for in the budget, and per the legislation cannot then be spent on needles etc.