

DISPOSITION OF DISTRICT PROPERTY

Sale or Other Disposition of District Real Estate, Buildings, or Property Interests

The School Board retains sole and exclusive authority to approve the sale or other disposition of any land, buildings, or other improvements to land that are owned by the District and no longer needed by the District. The Board shall also directly and expressly approve any sale, release, or modification of any District-owned or District-controlled interest in real property (e.g., an easement or covenant).

Sale or Other Disposition of Other District Property

The Board also has authority to dispose of other District property not addressed in the previous section of this policy, including equipment, materials, or supplies found to be surplus, replaced, broken, damaged, in unusable condition, or obsolete.

The following positions are designated as authorized property managers under this policy:

1. The District Administrator and Bookkeeper shall oversee the allocation, review, and disposition of all equipment, materials, or supplies that (a) have been capitalized and depreciated for financial reporting purposes, (b) are assigned to the central office function, or (c) are subject to federal disposition requirements under the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
2. Building principals and individual department directors, working in conjunction with the District Administrator or Bookkeeper as needed, have responsibility to oversee the allocation, review, and disposition of equipment, materials, or supplies that have been assigned to their building or department and that, pursuant to this policy or to any applicable administrative rule, are not under the specific authority of the District Administrator and Bookkeeper.

Whenever an authorized property manager or his or her designee determines that District property is no longer going to be used in its current function or location, the property manager shall ensure that reasonable efforts are made to determine whether the property can be appropriately used in another District function or location. If so, the property manager shall arrange for the internal transfer/re-designation of the property.

For any property that an authorized property manager determines is no longer going to be used in the District, the following general parameters for further disposition of the property shall apply:

1. Any items that an authorized property manager, or his or her designee, has determined have minimal or no resale value may, without further Board approval, be (a) offered without cost to a charitable or civic organization or other governmental entity, or (b) discarded or otherwise disposed of using an efficient method.

Any per-item estimated resale value in excess of \$5,000 shall not be considered minimal, except that any property that does not require further Board approval prior to disposal and that remains unsold after having been offered for sale may be deemed to have minimal resale value.

2. Items (whether individually or grouped for a single transaction) that an authorized property manager determines can be economically sold (or traded in) for value and that have an estimated resale/fair-market value below \$5,000 may be sold (or traded in) using a process approved and coordinated by the District Administrator without further Board approval. Public processes intended to inform/solicit multiple potential buyers (e.g., the use of online public advertising or auctions) shall be the preferred means of attempting to sell such property, except where the District Administrator determines that another method of disposition is in the best interest of the District considering all relevant circumstances.

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3. Items (whether individually or grouped for a single transaction) that an authorized property manager estimates to have a resale or other fair-market value of \$5,000 or more may be disposed of only if the Board has expressly approved the specific disposition or expressly authorized the administration to dispose of the specific piece(s) of property under approved parameters.

The disposition of District property under this policy shall be conducted in the public interest for the benefit of the District. Unless otherwise required by law or by some other special and enforceable condition, all money received from the sale or other disposition of District property shall be directed to the District's general fund.

LEGAL REFERENCES:

Wisconsin Statutes

Section 77.54(4)	[sales tax treatment of certain sales of tangible personal property]
Section 118.12(1)(b)	[school board authority over sales of goods on school property]
Section 120.12(21)	[sales tax treatment of certain sales of tangible personal property]
Section 120.13(19m)	[school board authority to sell any property belonging to and not needed by the school district]
Section 120.13(25)	[school board lease of school district property at reasonable rental]
Section 175.10	[certain procurements for sales to employees prohibited by statute]
Chapter 287	[state solid waste reduction and recycling policy and requirements]
Chapter 291	[disposal of hazardous materials/substances; including electronic devices]

Wisconsin Administrative Code

NR 660 to NR 679	[regulations related to hazardous waste management]
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Federal Law

2 C.F.R. §200.33	[definition of "equipment" tied to local capitalization threshold within the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)]
2 C.F.R. §200.94	[definition of "supplies" tied to local capitalization threshold within the federal Uniform Guidance]
2 C.F.R. part 200 subpt. D	[general post-award requirements under the federal Uniform Guidance]
2 C.F.R. §200.311	[disposition of real property that is subject to the requirements of the federal Uniform Guidance]
2 C.F.R. §200.313	[disposition of equipment that is subject to the requirements of the federal Uniform Guidance]
2 C.F.R. §200.314	[disposition of supplies that are subject to the requirements of the federal Uniform Guidance]
2 C.F.R. §200.315	[disposition of intangible property that is subject to the requirements of the federal Uniform Guidance]
2 C.F.R. §200.322	[applicability of federal Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, under the federal Uniform Guidance]

ADOPTED: February 9, 2017