

6Gx53-5.004 TANGIBLE PERSONAL PROPERTY:

Florida Statutes Chapter 274, , is a law to regulate the acquisition, supervision, accountability, control, transfer, and disposal of tangible personal property owned by governmental agencies. Chapter 10.400, Rules of the Office of the State Auditor, set forth certain mandatory requirements in carrying out the intent of Tangible Personal Property Law. Procedures for administering this law have been established in this county.

I. Custodianship: It shall be the policy of this Board that each school or department have a designated custodian of the property within his or her school or department and shall be accountable to this Board for the acquisition, transfer or disposition of such property.

II. Purchased Property: Property acquired through purchases from internal account funds, gifts from outside organizations, or equipment purchased from personal funds and permanently attached to the building shall become the property of the School Board.

III. Donated Property: Gifts of equipment for classroom use or for use elsewhere in the school are gifts to the school and not to the individual accepting the item of equipment in the name of the school, and will become the property of the Board.

IV. Accounting: All fixtures and other moveable property of a non-consumable nature and having a normal expected life of one year or more shall be accounted for in accordance with procedures established by the Superintendent.

V. Disposal - General: The School Board is solely responsible for disposal and/or secondary use of any property, regardless of its service value.

A. It is the policy of the School Board to avoid accumulation of materials or equipment, which are surplus and/or obsolete.

B. Accordingly, property custodians shall take timely action to recommend disposal of such materials or equipment.

VI. Disposal - Livestock: The sale of livestock shall be to the highest bidder after requesting at least three bids or at public auction. All sales and the manner of disposition shall be approved by the Vocational Agriculture Program Manager.

Statutory Authority: Florida Statutes 1001.32, 1001.41, 1001.42, 1001.43

Laws Implemented: Florida Statute 1013.28

Adopted: July 26, 1972

The School Board of Polk County, Florida
Policy 5.004

Readopted: April 28, 1987

Amended:

December 19, 1973

December 18, 1974

April 23, 1980

February 25, 1981