

For Office Use Only

Date application received: _____

Payment: Check -- check #: _____

Money order -- MO #: _____

Credit Card Visa Master Card

Date approved by review committee: _____

Reasons for rejection, if applicable: _____

Reviewed by: _____

Installation date: _____

MURRIETA VETERANS MEMORIAL

Honor Garden Brick and Tile Purchase Guidelines

INTRODUCTION:

Any honorably discharged United States military veteran or current, active-duty United States military member in good standing can be honored through the purchase of a brick or a glazed tile, which will be placed in a designated location within the Honor Garden of the Veterans Memorial.

The City of Murrieta understands that, in many instances, donors may not possess, nor are they able to obtain, military service documentation on the person they wish to honor. In all instances, every donor will be required to attest to the accuracy and truthfulness of the information they provide concerning the person they wish to recognize in the Honor Garden.

All proceeds from the sale of these bricks and tiles will be for the exclusive use by the Murrieta Veterans Memorial.

CRITERIA AND GENERAL INFORMATION:

For the purposes of this Honor Garden, persons who served honorably with the United States Army, Navy, Marines, Air Force, Coast Guard or their Reserve or National Guard components are considered veterans as well as individuals who served in the Merchant Marines during World War II.

1. The veteran to be honored must have been honorably discharged.
2. The current, active-duty United States military member must be in good standing.
3. Inscriptions are to be in English and are limited to comments relating to family remembrances, military service, commendations, awards, and the like.
4. All checks or money orders are payable to the Murrieta Veterans Memorial and are tax deductible according to the following:

The City of Murrieta incorporated on July 1, 1991 and its Federal Tax Number is #33-0468975. Internal Revenue Code (IRC), Section 170(c) states that charitable contributions include contributions or gifts to or for the use of:

“A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.”

Based on this code section, and based on various court cases and revenue rulings, a cash contribution to the City of Murrieta would be deductible by an individual (up to 50% of adjusted gross income), if the contributor:

- 1) Specifies that the contribution be used “for exclusively public purposes,” and
- 2) Does not receive any substantial benefit in return for the contribution.

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5. Donors will be notified by mail or e-mail as to when and where their honoree's brick or tile will be installed. Currently, the City of Murrieta expects to begin construction of the Honor Garden by spring 2011.
6. Should the proposed inscription not meet the above criteria, a representative from the Murrieta Veterans Memorial Committee or City of Murrieta staff will contact the donor to discuss possible amendments.

DONOR TILE (LEVEL 4): ***JUST ADDED*******

A 5" x 16" inscribed, glazed tile may be purchased at a cost of \$300 for installation in the Honor Garden. In addition to the information contained on the Level 3 brick (name, military rank or grade, branch of service, inclusive years of service*, and any conflicts served in), the tile may include up to a 100-character inscription.

DONOR BRICK (LEVEL 3):

An inscribed brick may be purchased at a cost of \$100 for installation in the Honor Garden. The brick will be inscribed with the veteran's name, military rank or grade, branch of service, inclusive years of service*, and any conflicts served in as appropriate (e.g. WWII, Korea).

DONOR TILE (LEVEL 2):

A 16" x 16" inscribed, glazed tile may be purchased at a cost of \$500 for installation in the Honor Garden. In addition to the information contained on the Level 3 brick (name, military rank or grade, branch of service, inclusive years of service*, and any conflicts served in), the tile will include the official seal of the veteran's branch of service. Only one seal will be shown if the veteran served in two or more different branches of service. In addition, up to a 100-character inscription may be added.

DONOR TILE (LEVEL 1):

A 16" x 16" inscribed, glazed tile may be purchased at a cost of \$1,000 for installation in the Honor Garden. In addition to the information contained on the LEVEL 2 tile (name, military rank or grade, branch of service, inclusive years of service*, any conflicts served in, and official seal of the veteran's branch of service), the veteran's medals and/or awards, up to a 200-character inscription, or a combination of both providing there's room.

** For current active duty United States military personnel, the inclusive dates of service may be omitted.*

Please note that there are a limited number of bricks and tiles. Availability is based on those applications received first. Only fully completed applications with the appropriate payment will be considered for inclusion in the Honor Garden.