Gifts of Real Estate

Protect the lands and waters you love for generations to come

The Nature Conservancy has unrivaled experience with leveraging real estate donations to achieve donors' unique philanthropic goals, protect lands critical to our mission and generate vital proceeds for conservation work. By donating all or part of your property to TNC, you not only support conservation work, but depending on your unique situation there can also be substantial tax advantages and benefits.







TNC divides gifts of real estate into two categories—land that we can protect as natural areas, and those we are permitted to sell to support our work.

Conservation Lands

Many of the preserves protected by TNC were either partially or fully donated by private landowners. Of course, not every property is appropriate to set aside as a nature preserve. TNC has specific goals concerning protection of ecologically important natural areas and the conservation of biological diversity. Because our resources are limited, the land's ecological significance must further our conservation priorities in order to be acquired as a preserve.

The TNC chapter where your property is located will evaluate the land in the context of its conservation strategy. If the property meets its requirements, staff can work with you to determine the gift structure that meets both your and TNC's goals. You continue to use your home or farm, and retain many of the normal rights of homeownership.

Trade Lands

TNC welcomes gifts of real estate that do not directly meet our conservation priorities but can still further our efforts. This real estate can be sold and the proceeds used to help TNC preserve lands and waters for generations to come.

TNC often accepts donations of full or partial interest in properties that are urban or rural, developed or undeveloped, commercial, residential or industrial. Qualifying properties include single-family homes, apartment buildings, farms, office buildings, and building lots, just to name a few.

Due to the costs of evaluating a property and maintaining it until it sells, the interest being gifted to TNC must be valued at $100,000 or more. Additional restrictions apply to properties outside of the United States and to some gift structures.

▸ *Note: A complete evaluation is undertaken to determine whether TNC can accept any gift of real estate. This may include a property visit, environmental assessment, title search, and assessment of property value.*

Why Make a Gift of Real Estate

The benefits of gifting real estate will depend on your situation, but may include the following:

- An immediate charitable income tax deduction for partial or full value of property
- The elimination or reduction of capital gains taxes
- A potential reduction in estate taxes
- Stream of income for life or a term of years
- Relief from ownership responsibilities and expenses
- Ability to designate proceeds to programs of your choosing

Ways to Give Real Estate

The Nature Conservancy offers many options for gifting real estate and the best choice for you will depend on your goals and the type of real estate you are gifting. In consultation with your own professional, legal, tax and financial advisors, consider the following:

- **Outright Gifts:** Transferring title to the property immediately
- **Retained Life Estates:** Transferring title to the property subject to your continued use and care of the property
- **Bequests:** Gifting the property through your will or trust
- **Donor-Advised Funds:** Transferring title to the property immediately with the intention of using the proceeds to establish a fund to support your philanthropic objectives
- **Charitable Remainder Unitrusts:** Transferring title to the property immediately to fund an irrevocable trust that provides payments to you or other beneficiaries
- **Bargain Sales:** Selling the property at less than fair market value
- **Conservation Easements:** Retaining title to the property while agreeing to restrictions on its use to protect its conservation value

The Nature Conservancy | **nature.org/legacy**

We're Here to Help ▸ To speak with one our planned giving specialists or to notify us of a legacy gift you have planned, contact us at **(877) 812-3698** or **legacy@tnc.org**.

This information is intended to provide a general overview of this gift option. The Nature Conservancy cannot render tax or legal advice, and this information is not intended as such. Because of the complexity of estate planning, it is also important that you confer with a qualified advisor to assess the financial, legal and tax benefits for your personal situation. TNC does not solicit or accept donations from individuals or entities associated with foreign countries of concern or foreign sources of concern, as defined in Florida Statute Section 496.404. By making a donation, you certify that you are not a foreign source of concern. We would be happy to answer any questions you may have about this material.

PHOTOS: (Front, left to right) © Pierce Ingram, R.J. Hinkle, TNC

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