PG Calc — YOUR PARTNER IN PLANNED GIVING SUCCESS





Real Estate: Why Wait?

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Diane Thornton, CFP®
The Nature Conservancy

Date: November 19, 2026

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Agenda

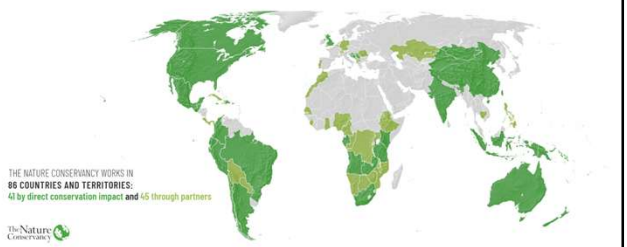
- Real Estate Gift Process
- Real Estate Gifts as Philanthropic Opportunities for Now
- Real Estate Gift Types and Vehicles
- Donor Case Studies
- Interactive Games Sprinkled Throughout
- Q&A

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Introduction



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Real Estate Closings

TNC's trade land program has raised **more than $400 million** from real estate gifts.

At any one time we have ~30 gifts in our pipeline.

These gifts provide critical support for our mission.

	Number of Real Estate Gifts Closed	Total Value	Median Gift
FY26	18	$18,391,205	$587,000
FY25	27	$29,107,722	$650,000
FY24	25	$20,868,466	$392,125

Source: Reported values from TNC's Gift Planning Department.

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Real Estate Gifts Generally Accepted

- Worth $100,000 or more
- Marketable
- Appreciated Property
- No mortgage



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Due Diligence

RGIF	VALUE	SSI	EA	TITLE
Real Estate Gift Info Form	Either from Appraisal or Local Broker	Staff Site Inspection	Environmental Assessment / Phase 1	Title Search & Title Insurance Commitment

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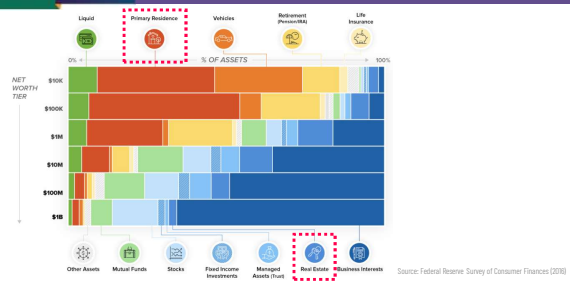
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Value of Non-cash Assets



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Ways to Give Real Estate

- Conservation Easements
- Bequests
- Outright Gifts
- Retained Life Estates
- Donor-Advised Funds
- Charitable Remainder Unitrusts
- Bargain Sales



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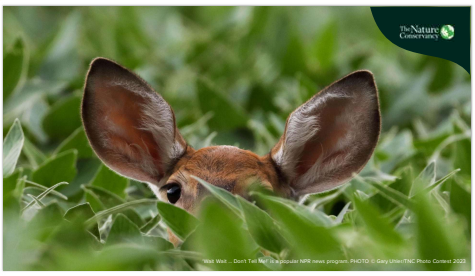
Motivations for Donating Real Estate

- Increase income
- Family benefit and/or simplification
- Asset management and diversification
- Tax deduction and/or capital gains savings
- Gift and estate tax savings
- **Benefit TNC's conservation work**



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Case Study: Real Estate Gift in Practice

Lois Harrington*

- Widow, age 70+, no heirs
- Loyal donor for > 20 years
- Simplify life
- Rental property: concerned about long-term tenants and property condition
- Decision whether to advance the bequest of the real estate

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- Presenting giving options on income vs. an outright gift
- Potential for property acceptance
- Timeline considerations
- Balancing Act—communications, expectations and internal partnership
- Getting to Closing—anticipating circumstances and celebrating the closing



* Name changed for donor privacy

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Case Study: Real Estate Gift in Practice

Dr. Heather Nakagawa*

- Single women, upper 80s, no children
- $5,000 gifts for about 10 years
- Condo rental/income property
- $718,000 appraisal value
- Simplify life

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- Wanted income
- Best option: CRUT
- Tenant disregarded move-out notifications, eviction had to be filed
- Some maintenance & repairs needed for best ROI
- Fighting discouragement despite challenges
- Getting to closing: selecting CRUT beneficiaries very rewarding for donor.
- Result: blended gift with 20% gifted outright, 80% remaining in CRUT



* Name changed for donor privacy

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Questions?





Click the Q&A icon at the bottom of your screen.

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Still Have a Question?



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