



Your Real Property Can Protect Redwood Forested Lands

Did you know that Sempervirens Fund welcomes donations of real estate? These generous gifts have an outsized impact on the acquisition and protection of the redwood forests in the Santa Cruz mountains for all, forever to enjoy.

The threat of development is increasing, and the impact of climate change makes protecting larger connected areas more urgent than ever. When land becomes available to purchase and protect, our biggest hurdle can be having enough funding available to complete critical and urgent land protection deals. Your support can make the difference.

Whether you are interested in donating land to be protected or would like to use your real estate to fund a current or future gift, there are gift options that may help achieve your personal and environmental goals.

Donating Property for Conservation

We work with owners of redwood properties in the Santa Cruz mountains who want to protect their property in perpetuity with Sempervirens Fund.

And because private ownership of redwood forests is essential to a thriving regional ecosystem, we work with private landowners to establish conservation easements and trail access easements. We may also accept and retire timber harvest rights.

Seasonal waterfall in the Santa Cruz mountains.

Photo credit: Felix Alfaro

A bright yellow banana slug snacks on a mushroom at Big Basin Redwoods State Park.

Photo credit: Ian Bornarth Photography.

Regretfully, we are not able to accept and protect all of the land that is offered to us. Our decision to accept or decline land for preservation is based on many considerations, including conservation features of the property and potential for future transfer of ownership (for example, to become part of a state park).

If Sempervirens Fund is not able to accept your property for long-term conservation ownership, you can consider other gift options to utilize your land to protect the redwoods.

Donating Real Estate to Fund a Current or Future Gift

By donating all or a partial interest in real property to Sempervirens Fund, you can create a powerful environmental legacy and reduce your tax burden. Some giving plans allow you to create replacement income, other plans allow you to continue to use or live on the property for life.

Funding a Current or Future Gift with Real Estate

- Do you own residential or commercial real estate that is appreciating in value—and you no longer wish to manage or maintain it?
- Is your home increasing in value to the point you are concerned about potential capital gains tax?
- Do you have a vacation home that you and/or your family no longer uses?
- Would you like to use your real property to pay income to you and/or another person for life?
- Do you want to remain in your home, then make a charitable gift after your lifetime?



HERE ARE JUST A FEW OF THE REASONS TO MAKE A GIFT OF REAL ESTATE TO SEMPERVIRENS FUND:

- You receive an income tax deduction for the fair market value of the real estate.
- You may reduce or eliminate capital gains taxes owed on an asset.
- You can eliminate ownership responsibilities.
- You may be able to make a gift that provides lifetime income for you and/or another beneficiary.
- You will create an enduring gift for our redwood forests.



Pumas spotted by wildlife cameras.

Photo credit: Pathways for Wildlife

Your property can benefit the forests in many ways:

- **Make an outright gift.**

Once Sempervirens Fund has agreed to accept a gift of real estate, you deed your property to Sempervirens Fund. We will sell the property and use the proceeds to support vital programs that advocate for thriving forests, wildlife and communities.

- **Fund a charitable remainder trust.**

When you give real property to establish a charitable remainder trust, no capital gains taxes are due when the property is sold. The full proceeds from the sale are invested to pay you and/or your beneficiaries a lifetime income or for a term of years. When the trust term ends, the remaining funds will pass to Sempervirens Fund.

- **Give through a retained life estate.**

You can transfer the remainder interest in your home to Sempervirens Fund while continuing to live in your home for your lifetime. You retain the responsibilities of ownership (e.g., taxes, insurance, upkeep, etc.). When the property comes to Sempervirens Fund, without probate or other administrative procedures, we will sell it and will use the proceeds to support our critical work.

- **Leave the property to Sempervirens Fund in your will or trust.**

You can make a gift of real estate through a provision in your will or revocable living trust. Once Sempervirens Fund receives the property, it is sold, and the proceeds are used for the purposes specified in your will or trust.

TYPES OF REAL ESTATE YOU CAN USE TO FUND YOUR GIFT:

Ideal assets are debt-free properties that can easily be sold within 6-12 months, including:

- A personal residence
- Income-producing residential or commercial real estate
- Fully depreciated investment property
- Property acquired through a 1031 exchange
- A vacation home that is no longer needed
- Raw land

What to know before making a gift of real estate:

- We may not be able to accept all potential real estate gifts. Sempervirens Fund will conduct its due diligence and decide whether we are able to accept your gift.
- It is Sempervirens Fund's policy to sell gifted property (other than lands accepted by Sempervirens Fund for conservation purposes) rather than maintaining and managing it.
- If you intend to claim a charitable income tax deduction for your gift of real property, the IRS will require you to obtain an independent, qualified appraisal to determine the property's fair market value.
- Due to tax issues, debt-encumbered property may not be appropriate for a charitable gift of real estate, but your financial advisor may help you explore your options.
- Sempervirens Fund cannot accept a gift of real estate already under contract to be sold.
- Real estate donated outright to establish a charitable trust, through retained life estate, or through a bargain sale must have a minimum value of \$250,000.



We are here to help

For all gifts of property, please contact us to discuss whether we may accept your gift as well as your giving plan options.

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sempervirens.org/giving-property



**Sempervirens
Fund**

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