

# Leave a Legacy to Conservation

Benefit wildlife and future generations by donating land to the Pennsylvania Game Commission (PGC). A gift of land through a present-day donation, or future bequest, can provide a peace-of-mind knowing your contribution will be managed to support wildlife and provide public access for countless hours of pleasurable wildlife related activities.



The PGC's vision is to be recognized as a leader in innovative and proactive stewardship of the state's wild birds and wild mammals, and their habitats. Your generous gift of land can become a valuable part of our agency's vision. The PGC offers several different options for landowners who want to be a partner in conserving wildlife and protecting natural landscapes.

A gift of land to the PGC as a charitable contribution may benefit the landowner financially. Please consult with your tax/financial adviser or attorney about the tax advantages of donating your land to the PGC. In many cases, you will be able to receive a deduction on your federal income or estate taxes.

We would be delighted to discuss the options that would best fit for your goals and your land. Please contact The PGC Real Estate Division by phone at [717-787-6568](tel:717-787-6568) to start the conversation. Below is an overview of a few of the main conservation options that may be available to you.

## **DIRECT GIFT**

A direct gift of land without any monetary compensation is the simplest form of donation. In an outright donation, you give full title and ownership to PGC. In return, the fair market value of the donated land may qualify you for certain tax benefits.

## **DONATION WITH RESERVED LIFE ESTATE**

With this option, you can donate property to PGC and reserve the right for yourself, and other persons you specifically designate, to continue using the property during your lifetimes. When you, and those you have specified, either die or release their interests, PGC would assume full title and control over the property. Under this arrangement, you would be considered a "life tenant" and would remain responsible for taxes and maintenance during your life. The donation of the remainder interest to PGC may be eligible for an income tax deduction.

## **DONATION BY WILL**

Land can be donated to PGC through a will or revocable living trust. This ensures the conservation of your property and allows you to enjoy the benefits of full ownership during your lifetime. One benefit of this approach is that it may reduce the amount of estate taxes your heirs would owe. PGC can work with you to develop appropriate language for your will to ensure that the donation achieves the protection that you desire and that it aligns with PGC's mission.

## **BARGAIN SALE**

A bargain sale is the sale of your property for less than the fair market value. The difference between the land's appraised fair market value and its sale price is considered a charitable donation to the agency and may be claimed as an income tax deduction.

### **A NOTE ON APPRAISALS**

Donors may claim a federal income tax deduction if the donation meets IRS requirements. To qualify for a tax deduction the donor must obtain an appraisal prepared by a qualified appraiser for gifts of property valued at more than \$5,000, and the appraiser must follow the Uniform Standards of Professional Appraisal Practice. The timing of the effective date of the appraisal is also important as the appraisal cannot be prepared more than 60 days prior to the date of the donation. A summary of the appraisal (IRS Form 8283), signed by PGC and the appraiser, must be attached to the income tax return.

### **LANDS OF SPECIAL INTEREST TO THE PGC INCLUDE:**

- Interiors or lands located within existing State Game Land/Wildlife Management Area (SGL) boundaries.
- Lands adjoining existing State Game Land.
- Lands or right-of-way providing access into existing State Game Land.
- Lands containing habitat for endangered and threatened species of wildlife.
- Large contiguous tract(s) located near State Game Land, or other large publicly-owned properties.

***Thank you in advance for your consideration. For additional information, contact The PGC Real Estate Division by phone at 717-787-6568.***

