

2024 PLANNED GIVING GUIDE



MISSION

The Nebraska Land Trust was founded in 2001 as a 501 (c) (3) non-profit organization, dedicated to the mission of protecting agricultural, historical, and natural resources on land in Nebraska through education, partnering and permanent conservation.

From hardwood forests on our eastern bluffs to pine covered buttes in the Panhandle, Nebraska is a land of contrast and beauty. A diverse array of life is tied to the land and the rivers that cross it, including people who have called this land home. In many cases, we owe a

debt of gratitude to agricultural landowners who have conserved these resources for generations, but the past does not predict the future when it comes to land use, as farms are sold for subdivisions and ranches are turned into ranchettes for second homes.

The Nebraska Land Trust uses voluntary land protection agreements known as conservation easements which enable landowners to leave a permanent legacy of protected wildlife habitat, scenic views, clean water, historic sites, and working agriculture on their land. Easements legally protect these resources while being flexible enough to allow for other activities that are compatible with private land stewardship and conservation. In a sense, conservation easements represent the most basic of property rights – the right to determine the future of one’s land.

THE LEGACY OF PROTECTED LAND

There are many ways for a person to leave a legacy, but a legacy of protected land can be one of the most enduring and beautiful. As population and human impacts on the environment grow, the value of this legacy will only increase with time. For landowners, this can be achieved through a conservation easement that conserves land in perpetuity. However, a person does not have to be a landowner to leave a legacy of protected land, because a planned gift to the Nebraska Land Trust will strengthen our endowment and capacity to permanently conserve land across the entire state.



Ways to Give



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Bequest of Land or Assets

Through a planned gift in a will, a person can pass on land or other assets to a charitable organization. Although this route may not produce financial benefits during your lifetime, it could reduce your estate taxes. It also allows for flexibility so that if circumstances change so can the bequest. If a bequest of land is being made, it could include requirements for a conservation easement when the land is sold by Nebraska Land Trust.

Charitable Gift Annuity

Through a charitable gift annuity, the donee agrees to pay the donor a fixed amount of income that can begin immediately or be deferred. The income can be paid for life to you and to one other specified person. The charitable deduction is the value of the contribution, less the value of the annuity you will receive.

Life Insurance Policy

You can transfer the ownership of a life insurance policy that no longer requires premium payments to a charity and receive an income tax deduction generally equal to the cash surrender value of the policy.

Land Donation with a Life Estate

The donation of land with a reserved life estate can allow the donor, their spouse, and immediate family to use and manage the land throughout their lifetimes. Since this is viewed as a partial donation for tax purposes, it can offer financial benefits while the donor is still alive. It also gives the donor some piece of mind in knowing that their gift has been accepted, whereas a bequest is not accepted until after they are gone.

Other Options to Consider

There are other options to consider when making a planned gift including:

- Charitable Income Lead Trust
- Charitable Remainder Trust
- Donation of Trade Lands
- Donation of a Partial Interest

This information is being provided as a convenience to potential donors. However, the Nebraska Land Trust is not a tax advisor; therefore you should not rely on the accuracy of this information or its applicability to you or your situation. If you wish to donate to Nebraska Land Trust, we greatly appreciate your generosity but the organization can not serve as your attorney or tax advisor. Therefore, before going forward with a donation, you should consult your own attorney and/or financial planner.

Nebraska Land Trust, Inc. is a 501 (c) (3) as determined by the IRS. EIN: 47-0843794