Thank you for considering donating your land to the Land Conservancy of West Michigan. Families that give land to the Conservancy have the assurance that future generations will be able to enjoy and learn about the wildlife habitats and ecological value of the property.

While each transaction to donate a property is unique, outlined below is an estimate of the steps that will be taken to transfer the from private ownership to the Land Conservancy.

**Fee Land Acquisition Project Steps:**

**Preliminary Approval:** Before proceeding with the project, Land Protection staff will get preliminary approval of the Land Protection and Stewardship committees to determine if the property meets the conservancy’s mission and criteria.

**Due Diligence:** Land Protection staff and the land owner will review both environmental due diligence and title to the property. An environmental professional (not staff of the conservancy) will review baseline information of the property. It will be determined if further investigation is needed. Appropriate title work will also be completed.

**Determination of Costs:** The conservancy needs to determine an adequate number for the value of the endowment needed for the property. The endowment can be sought from the land donor, local foundations, the land conservancy’s own acquisition fund, other interested private parties and as well as other identified sources such as grants. While it is not imperative that the conservancy have all costs covered at the time of donation, the sources of the funds will need to be determined.

Other costs associated with the acquisition of the property include a survey, environmental due diligence, a title commitment and other associated title work and possibly pro-rated property taxes. To avoid possible property taxes, the conservancy may request that the land owner transfer the property near the end of the calendar year. The conservancy is a qualified conservation organization and does not pay property taxes on land that is open to the public.

*Continued on opposite side*
Valuation of the Property: The conservancy will share with the owner the availability of the tax benefits of donating the property, and if so desired, will share a list of appraisers known to value similar properties.

Survey: A survey will most likely need to be done to determine property boundaries.

Township/Municipal Communication: Discussions with the appropriate division of local government may be held to determine any concerns or questions, especially regarding the property being taken off the tax rolls by the conservancy.

Approval: Final determination of whether to accept the property will be decided by the conservancy’s Board of Directors, as well as a determination of how the property’s ongoing stewardship and management costs will be achieved.

Closing: While an “official” closing may not be required at a title company, a time will be set when the owner will sign the deed over to the conservancy, which will subsequently record the deed at the appropriate county office.

Tax Benefits Available to Land Donors:

The Land Conservancy of West Michigan encourages all land donors to obtain professional advice on legal and financial issues. Potential tax benefits of donating land to the land conservancy include:

- An independent appraiser can be hired by the land donor to determine the value of the land at the time of donation. This value would be considered a non-cash, charitable gift to the conservancy.
- Property taxes would no longer be the responsibility of the land donor. Because the land conservancy is qualified, non-profit organization, we are most often not required to pay property taxes on properties that we own that serve a public benefit.
- Additional tax benefits may also be available.

A trail system is developed on most of our preserves allowing for passive recreation. This trail through mature back-dune habitat shown is on the Dune Pines Preserve and Castle Park Reserve in Laketon Township, Allegan County.