

Appendix 21

SAMPLE BEQUEST WORDING

Generally, a land trust will prefer to accept donations of land during the donor's lifetime. This allows the land trust to confirm that the land meets its conservation objectives and that the terms of the donation can be fulfilled. It also avoids potential disputes with heirs or executors. The donation of land by bequest may provide a tax benefit to the donor's estate and can be claimed against 100% of the donor's income in the year of death and in the year prior to death.

The following is suggested wording for the last will and testament of anyone wishing to donate natural lands to a land trust. The wording reflects the fact that, although the donation of lands is always welcomed and it is always the hope that the lands can be permanently preserved, circumstances such as the impact of incompatible uses on adjoining properties or contamination can make this impractical or impossible. Thus, the land trust will always want the right to make the final decision on whether to accept or reject the donation of lands. Reluctantly rejecting lands because the testator imposes conditions that cannot be accepted should be avoided. Land trusts can only survive through the generosity of its supporters. Lands require management and protection, the payment of taxes and so on, so any cash donation with the gift of lands is always much appreciated.

I hereby gift and donate to the [*name of land trust*] (the "Land Trust") my lands described as _____ (the "Lands"). The Lands are special to me and my family and it is my wish (but not a condition of this donation) that the Lands be kept and maintained in a natural state and that the flora and fauna thereon be preserved insofar as may be reasonably possible and decided by the Land Trust. I request the Land Trust to make my wishes known to any person chosen by the Land Trust to own or manage the Lands. I would like the Lands to be known as [*woods, preserve, wetlands, etc.*] and that a suitable sign be erected acknowledging the donation. It is a condition of this gift that the Land Trust acknowledge in writing to my estate my wishes and request above.

In order to assist that Land Trust in keeping and maintaining the Lands as well as carrying on its other work I hereby donate to the Land Trust the amount of Dollars (\$ _____).