

Help Shape The Future

You can help Peak Community Services shape the future by supporting their work in the service of individuals with developmental disabilities.

You may direct your gift to support a specific program area, or you may make an unrestricted gift, allowing the agency to address areas of greatest need and opportunity.

Unrestricted gifts give the freedom to initiate activities for which there are pressing needs but no government funding.

Consult Your Professionals

This brochure is intended for information purposes only, and does not constitute legal advice.

You should confer with your legal advisor regarding any specific questions you may have regarding the legal ramifications of gifts and bequests made to Peak Community Services.

Peak Community Services

Creating Opportunities // Supporting Success

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Real Estate & Personal Property

Planned Giving
Become a part of the long-term solution.



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Real Estate

Various forms of real estate, including primary residences, vacation homes, farms, undeveloped land, and commercial property, can be donated to Peak Community Services. You can make an outright gift or retain an interest in the property.

Outright Gifts

If you have owned the property for longer than one year, you are entitled to a charitable deduction equal to the full fair market value of the property. Donating the property to Peak Community Services also allows you to avoid paying capital gains tax on the appreciation.

Gifts That Allow You To Still Use The Property

Perhaps you would like to help Peak Community Services and enjoy the tax advantages of a gift, but you prefer to continue living in your home. A retained life estate makes this possible.

By giving Peak Community Services a remainder interest in your property, you, or a person you designate, is permitted lifetime use of your home. Upon the death of the designated person, ownership of the property transfers to the agency.

A charitable deduction is allowed in the year the remainder interest is established, and because the property is transferred to Peak Community Services, estate taxes are avoided.

Tangible Personal Property

A gift of tangible personal property to Peak Community Services entitles you to an immediate tax deduction. Tangible personal property includes any property, other than land or buildings, that can be seen or touched, such as artwork or books.

The amount of the deduction will vary depending upon whether or not your gift is related to the exempt purposes of Peak Community Services.

Unrelated Use: Gifts of property put to an unrelated use by Peak Community Services entitle the donor to a deduction equal to the lesser of the property's cost basis or its full fair market value. The sale of donated property in order to use the proceeds is the most common unrelated use.

Related Use: Some gifts of property can be used by Peak Community Services to further our mission. For example, if you donate a collection of books to be used by the agency, you are entitled to a deduction of the full fair market value of the books. If, however, you are the creator of the donated property, you are only entitled to a deduction of your cost basis in creating the property.

Real Estate & Personal Property

Peak Community Services: a part of the community for over 50 years.