One way for individuals to address all of these issues is to create a charitable trust funded with real estate. This process can be complicated, but the Episcopal Church Foundation is equipped to assist donors with this type of gift.

By working with the Foundation, the donor may receive, free of charge, trust information and documents that would allow them to create a trust that would sell the property and use the proceeds to fund an income stream for the donors for life. The donors would also receive a charitable deduction for their gift. They can designate that the Episcopal entity of their choice, such as their current parish home, benefits from the gift after they pass away.

For more details and a personal consultation about this type of gift, please contact the Episcopal Church Foundation at 800-697-2858 or www.EpiscopalFoundation.org.

**Gifts Funded with Real Estate**

A rather pleasant problem facing many homeowners today is the realization that their home or other property has increased substantially in value from when it was purchased.

While this means that the property can now be sold for a significant profit, it also means that sale will likely trigger a tax on the capital gains on the property, as well. If the home has doubled or more in value, then that tax bill could be quite large.

In addition, while a house and property are valuable assets, they usually do not produce income for the owners. As individuals age they may find it more difficult to maintain their homes and yards, and also have an increased need for a reliable income stream. They may also have lived in their community for many years and value the life they’ve established for themselves, including their parish home.