

Ecological Gifts: Donor Profile



John Mitchell

Canadian Wildlife Service

Brian Buckles Fostering conservation easements

“Community effort can help make this area even more special by protecting, enhancing, and extending it for future generations.”

BRIAN BUCKLES

If a stranger were to ask a landowner for a donation of ecologically sensitive land, he would be unlikely to get in the front door. If it's a neighbour asking then chances are he will at least get invited in for a cup of coffee. If it's Brian Buckles sitting at your kitchen table, you may end up seriously considering donating a conservation easement on your land.

Brian is one of several landowners in the Glen Majors area of the Oak Ridges Moraine northeast of Toronto who go door to door, talking to neighbours about the local countryside and how they can protect their part of it. A new option that Brian has been promoting is conservation easements -- legal agreements permanently registered on the title of land with covenants that dictate allowed land-uses and activities. The easement holder, in most cases a conservation organization, has a right and obligation to inspect the property and enforce the

covenants. The owner retains title and continues to live on the land.

Conservation easements are particularly effective in protecting working landscapes that are threatened by urbanization. The Oak Ridges Moraine, with its diminishing mosaic of pasture, woods, wetlands and small settlements, is largely privately owned. Resident landowners are uniquely positioned to protect what remains of the natural landscape. These agreements suit Brian and his neighbours' philosophy that



Eric Dresser

Cedar Waxwing



Brian and Jane Buckles

Donation receipts, ecological gifts and tax benefits

Conservation easement donors can receive a donation receipt based on the difference between the fair market value of the property before and after an easement is registered. On the Oak Ridges Moraine, donation receipts in 2001 were on average 50 percent of the 'before' value of the land. Such a donation can result in a substantial income tax benefit, that is further enhanced if it is certified as an ecological gift through Environment Canada's Ecological Gifts Program. With ecological gifts there is no donation limit -- the donor can apply the donation receipt against 100 percent of his or her income to calculate income tax benefits. And the donor only has to include 25 percent of any capital gains associated with the donation in his or her taxable income.

the Moraine is not an area solely intended as a park. Indeed, Brian and his wife Jane recently donated a conservation easement on their 40 hectare property to the Toronto and Region Conservation Authority.

Community advocates are crucial to opening landowners' eyes to donation options and opportunities and then introducing them to willing donation recipients. The majority of ecological gifts on the Oak Ridges Moraine are in the Glen Majors area, a testament to the importance of community-based advocates partnering with land recipient organizations.

To find out more about making an ecological gift or about conservation easements contact:

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