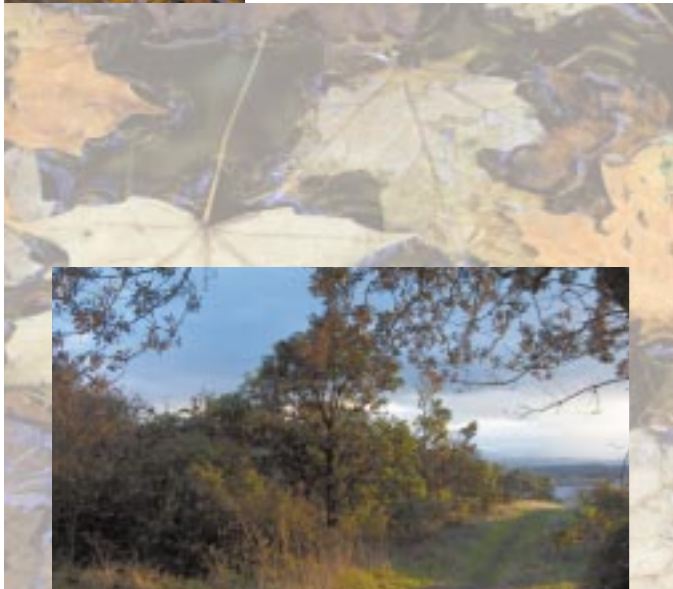


# The ECOLOGICAL GIFTS PROGRAM



A legacy for tomorrow . . . a tax break today



Canada

## The Ecological Gifts Program

Habitat loss and degradation are the greatest threats to biodiversity in Canada today. Many key habitats are found on private property, therefore landowners can play a vital role in their conservation.

Canada's Ecological Gifts Program provides a way for Canadians with ecologically sensitive land to protect nature and leave a legacy for future generations. It offers significant tax benefits to landowners who donate land or a partial interest in land to a qualified recipient. Recipients ensure that the land's biodiversity and environmental heritage are conserved in perpetuity.

Since 1995, hundreds of Canadians have donated more than 430 ecogifts valued at over 110 million dollars. Nearly half of the gifts received contain areas of national, provincial, or regional importance, and many include rare or threatened habitats that are home to species at risk.

## What are the tax benefits?

Private and corporate landowners who donate property through the Program receive special income tax benefits. Donors receive a tax receipt for the full value of their ecogift that can be applied against 100 per cent of their net annual income. Corporate donors deduct the amount directly, while individuals use it to calculate a non-refundable tax credit.

Any unused portion of the receipt may be carried forward for up to five

*An ecogift donation made to the Province of Alberta, the 2000-hectare Cross Conservation Area is a haven for many native species and supports the highest concentration of Red-tailed Hawks in North America.*

Photo © Russ Amy



years. And only 25 per cent of the capital gain is taxed, instead of the usual 50 per cent.

## What is an ecogift?

An ecogift is a donation of land or a partial interest in land, such as a conservation easement, covenant, or servitude. In order for an ecogift to meet the requirements of the Ecological Gifts Program, the Environment Minister must certify the land as ecologically sensitive, approve the recipient to receive the gift, and certify the fair market value of the donation.

A wide range of lands have been protected under the Program, including forests, grasslands, wetlands, and shorelines. If your property contains features that have been conserved in their natural state, or there is good potential to rehabilitate such features, it may qualify as an ecogift.

## Who receives the land?

Gifts of ecologically sensitive land may be donated to eligible environmental charities as well as to federal, provincial, and territorial governments, Canadian

municipalities, and municipal or public bodies that perform a function of government.

There are more than 160 eligible charities across Canada, including land trusts and nature conservation groups. Other charities may request to be added to this list by writing to the Ecological Gifts Program National Secretariat.

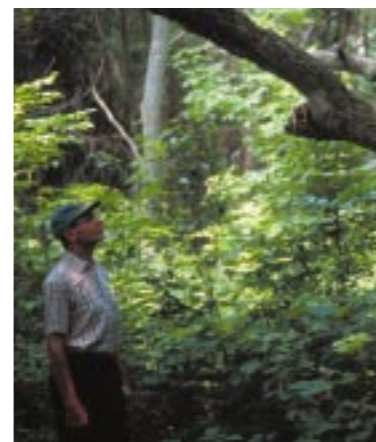
## What are my options?

Donating property does not necessarily mean severing the connection you and your family have with your land.

A variety of options are available to meet your needs and wishes—from donating the land outright to special agreements that allow you to retain ownership of your property.

## What is involved?

If you are considering making an ecological gift, you should seek independent financial and legal advice.



*Concerned about the loss of wetland and woodland habitat in Ontario, Don and Ruth Bucknell donated a conservation easement on their 45-hectare property to the Nature Conservancy of Canada as an ecological gift.*

Photo © Graham Bryan



Yellow Warbler  
Photo © Point Pelee National Park

If you wish to proceed, select and contact a recipient to discuss your land, conservation goals, and land securement options. The recipient may help you prepare the documentation required to determine if your land qualifies as ecologically sensitive.

If it does, Environment Canada will require an appraisal of the fair market value of your donation from a qualified appraiser, along with a signed application.

The review of appraisals normally takes up to 90 days. Donors are encouraged to initiate their donation early in the calendar year if they wish to be certain of the value of their gift before completing their income tax return for the same year.

## Need more information?

Additional information and detailed publications on the Ecological Gifts Program are available through the National Secretariat and regional ecogift coordinators. You may also visit our national Web site at

[www.cws-scf.ec.gc.ca/ecogifts](http://www.cws-scf.ec.gc.ca/ecogifts)

National Secretariat: 1-800-668-6767  
British Columbia/Yukon: (604) 940-4700  
Alberta: (780) 951-8826  
Saskatchewan: (306) 780-5322  
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Manitoba: (204) 983-5264  
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