

“Don wanted to protect a small corner of the world to ensure that future generations could experience the same joy he had as a child while playing in the local woodlot.”

– Heather Elliott

© Elliott Family



# DON AND HEATHER ELLIOTT

# The ECOLOGICAL GIFTS PROGRAM

## A Fee Simple Donation on the Oro Moraine



© The Couchiching Conservancy

Entrance to Elliott Woods

A rare and mature seven-hectare woodlot has been conserved in perpetuity for the benefit of future generations thanks to the partnership of landowners Don and Heather Elliott, The Couchiching Conservancy, and the Ecological Gifts Program of Environment Canada.

The protected land is part of an important natural landscape in southern Ontario - the Oro Moraine. Ten kilometres northeast of Barrie on the western edge of the Moraine, towering steeples of sugar maple and red oak create a canopy over the property, as trilliums and other plants blanket the forest floor.

For years, Don and his wife Heather would escape the city life of nearby Toronto and bring their children to the property for picnics and wildlife watching. The calls of the Scarlet Tanager, American Goldfinch, and other breeding songbirds would echo in the forest. Don shared with his children what he had experienced as a

child when his father operated a woodlot. Hours of play and nature appreciation turned his childhood interest into a lifelong love of trees.

Don and his brother purchased the property in 1966 with the intention of managing the woodlot, and the area that became known as Elliott Woods grew to become a place that held special meaning for the Elliott family.



© The Couchiching Conservancy

The Elliotts donated this woodlot as a fee simple donation to The Couchiching Conservancy in November 2006.

The brothers actively planted trees and allowed the site to mature into a high quality hardwood forest. Under the Ontario Ministry of Natural Resources' Managed Forest Tax Incentive Program the brothers received guidance for their forest management plan, and a property tax break for their stewardship. As



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Scarlet Tanagers nest in the dense canopy of deciduous trees. This species is sensitive to the effects of habitat fragmentation.

Don and his brother began estate planning, it was decided that Don and Heather would gain full title to Elliott Woods.

Located in the headwater area of Matheson Creek, Elliott Woods is managed as part of the Simcoe County forest system and has been identified as a Natural Heritage Core Area within the Township of Oro-Medonte's Official Plan. Core areas combine to form an interconnected system that provides wildlife habitat, improves groundwater quality, and contributes to the character of the township.

The area drew interest from The Couchiching Conservancy, a non-profit organization dedicated to land conservation for public benefit. In 2002, The Conservancy approached the Elliots for permission to survey the woodlot as part of their Oro Moraine Habitat Project. The study assessed the biological functions of the Moraine and identified potential impacts associated with development of the area. When the report emphasized the ecological significance of Elliott Woods, the idea of a conservation legacy began to germinate in Don's mind.

In an effort to conserve their property's ecological integrity, the Elliots decided to give the land outright as a **fee simple donation** to The Couchiching Conservancy, partly because the organization's mandate matched Don's intention to uphold the natural features of Elliott Woods while sharing it with the community.

A fee simple donation is a transfer of absolute ownership, unencumbered by any other interests or estate. The title documents are transferred from the donor to the recipient.

The donation was arranged under Environment Canada's Ecological Gifts Program, which provides landowners with an income tax break for certified gifts of ecologically sensitive land or partial interests in land.

The Ecological Gifts Program enabled the Elliots to secure permanent conservation and stewardship of their woodlot. The Couchiching Conservancy is obligated to protect and conserve the land in perpetuity under the provisions within the *Income Tax Act*.

Only days after the donation was completed in November 2006, Don succumbed to cancer. The Elliots' gift has ensured their

woodlot will remain as it stands today for the benefit of wildlife and future generations.

"There are some people who just have that gift of caring for other people and caring for the environment," says Heather of her late husband. "With The Couchiching Conservancy protecting it and allowing public use, Elliott Woods is now a place where we can always go. We can always take the grandchildren, and when they grow up they can take their children there. It's such a beautiful forest. In the little quiet corner of your mind, it's a place you can always go to think. I can still do that."

Under the Ecological Gifts Program, Environment Canada certifies the land is ecologically sensitive, approves the recipient, and certifies the fair market value of the gift. In addition to the charitable donation's income tax credit for individuals, donations made on or after May 2, 2006, and certified under the Ecological Gifts Program are no longer subject to income tax on any capital gains accruing in respect of the property.



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The American Goldfinch will feed in a frenzied manner before a storm and show significant weight gain before and during the storm. This behaviour may increase the species' chance of survival under adverse conditions.

To find out more about making an ecological gift, please contact:

**The Ecological Gifts Program**  
Canadian Wildlife Service - Ontario  
Environment Canada  
4905 Dufferin Street  
Toronto, ON M3H 5T4  
Tel.: (416) 739-4286,  
(416) 739-5828  
Website: [www.on.ec.gc.ca/ecogifts](http://www.on.ec.gc.ca/ecogifts)  
E-mail: [ecogifts.ontario@ec.gc.ca](mailto:ecogifts.ontario@ec.gc.ca)

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