



Environment and
Climate Change Canada

Environnement et
Changement climatique Canada

THE ECOLOGICAL GIFTS PROGRAM

**A legacy for tomorrow...
a tax break today**

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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. Recipient organizations become responsible for the conservation of the donated land's biodiversity and environmental heritage. This responsibility lasts forever.

Between the inception of the program in 1995 and January 2016, more than 1000 Canadians have donated over 1200 ecological gifts valued at more than \$748 million. Many of these ecological gifts contain areas designated as being 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 ecological gift that can be applied against 100% 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 10 years, and there is no taxable capital gain.

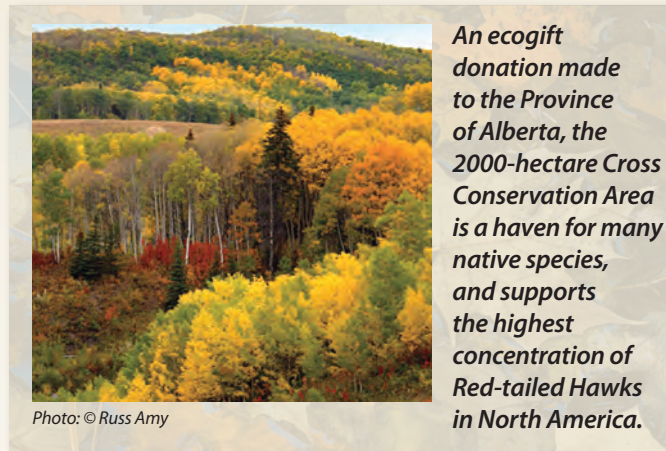


Photo: © Russ Amy

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.

What is an ecological gift?

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

A wide range of habitats 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 ecological gift.

Who receives the land?

Gifts of ecologically sensitive land may be donated to eligible recipient organizations such as 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 currently more than 150 eligible recipient organizations across Canada, including land trusts and nature conservation groups. 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. If you wish to proceed, then 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.



Photo: © Graham Bryan

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.

If it does, Environment and Climate Change 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 use their ecological gift tax benefits that same year.

Need more information?

Additional information and detailed publications on the Ecological Gifts Program are available through the National Secretariat and regional ecological gift coordinators.

You may also visit our national website at:

**[www.canada.ca/en/services/
environment/wildlife/areas](http://www.canada.ca/en/services/environment/wildlife/areas)**

National Secretariat: 1-800-668-6767

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