



Creating a Conservation Legacy

Land Conservation & Stewardship Workshop

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Land Securement in Vaughan

- Land Securement as part of a bigger Natural Heritage Network Study
- Base for a strategic, coordinated program
- Willing, voluntary basis
- Just the highlights tonight!



Landowner options

Most landowners only know of 2 options:

- Sell it; or
- Leave it to their children





Incentives for landowners

- Income tax credits / cash-in-hand
- Natural legacy for future generations
- Conservation reserve around your residence
- Recognition (dependent on landowner wishes)
- Estate planning / plan to sell
- Reduce:
 - Amount of land to be managed
 - Liability
 - Property tax





Non-permanent options

- Stewardship Agreement
- CLTIP (Conservation Land Tax Incentive Program)
- MFTIP (Managed Forest Tax Incentive Program)
- Dependent on goodwill of future landowners

Conservation
Land Tax
Incentive Program



Ontario's
Forests





Land SECUREment tools

Type of Transaction:

- Land donation
- Split receipt

Transferring of Property:

- Conservation severance
- Bequest

Transferring of Property Rights:

- Conservation easement agreement
- Life interest agreement





Types of Transactions



Donation of land

- The simplest option
- Donate the entire property or part of a property
- Largest tax receipt
- Provide recognition





Split Receipt

- Donate part of the value of land to a conservation organization and receive cash for the remainder
- Ecogifts Program eligible
- Example: 50/50
 - \$100,000 property
 - \$50,000 donation = tax receipt
 - \$50,000 purchase = cash

Donate %	Purchase %
50	50
40	60
30	70
20 (min)	80



Transferring of Property



Conservation Severance

- Original larger parcels divided into 2 new parcels
- Parcel 1: Around home, structures, facilities
- Parcel 2: Conservation / Natural Features





Conservation Severance Example





Bequest

- Estate receives the tax benefit
- Eligible under the Ecological Gifts Program
- Can be challenged by family





Transferring of Property Rights



Life Interest (lease back)

- Donate the property now but retain use of it during the donors' lifetime or for a specified term:
 - Residential
 - Recreational
 - Harvesting





Conservation Easement Agreement

- Legally binding agreement between landowner and conservation organization
- Registered on title (for perpetuity)
- Landowner retains ownership of land
- Landowner voluntarily agrees to restrictions of specific activities
- Examples:
 - No future subdivision
 - No development or construction of improvements
 - No motorized vehicles
 - No clear-cutting of trees
 - Compliance with restrictions monitored annually



Conservation Easement Agreement Example





Recipients of Conservation Land in Vaughan

- City of Vaughan
- Toronto and Region Conservation
- Oak Ridges Moraine Land Trust (only on ORM)
- Nature Conservancy of Canada
- York Region



Environment Canada's Ecological Gifts Program

- Register your donation through the Ecological Gifts Program
- 0% Capital gains tax
- Full appraised value is receipted
- Donation value can be spread over 6 years





Questions to ask yourself...

- Does my property have natural features?
- Am I interested in permanent land conservation?
- Which conservation organization would I like to work with – to be the recipient of my land or conservation easement?
- Do I want to register my donation under the Ecological Gifts Program?





Conclusion

- You have options
- Two-tier government supported program
- Leaving a legacy of land is possible





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