



Application for Appraisal Review and Determination of the Fair Market Value of an Ecological Gift

Instructions

Thank you for your interest in the Ecological Gifts Program (EGP). The ecological sensitivity of your property must be certified before your Application for Appraisal Review and Determination of the Fair Market Value of an Ecological Gift is reviewed. Please contact your EGP [Regional Coordinator](#) for further information. The process for determining and certifying the donation's fair market value is as follows:

1. Send the completed [Application for Appraisal Review and Determination of the Fair Market Value of an Ecological Gift](#) (the application), along with a PDF (preferred) or colour copy of an appraisal report prepared by a qualified appraiser (consult [Guidelines for Appraisals](#)), to your EGP [Regional Coordinator](#). If there are multiple donors, each donor must sign the application or submit separate but identical applications. The name(s) of the donor(s) on the application must match the name(s) on the property title. The information on the application (area, property legal description, value, etc.) must match the information in the appraisal report.
2. Environment and Climate Change Canada (ECCC) will issue a Notice of Determination of Fair Market Value of an Ecological Gift (Notice of Determination), informing you of the value the Minister is prepared to certify for your donation. This value may be the same as the original appraised value, or a different value recommended to the Minister by ECCC's Appraisal Review Panel. In most cases, the Notice will be issued within 90 days of the complete application package being submitted for review,
3. You then have the option to 1) accept the determination of Fair Market Value, 2) request a redetermination, or 3) withdraw your donation from the EGP.

If you accept the fair market value indicated on the Notice of Determination and the donation has not already been made, you should finalize the appraised donation with the recipient organization.

If a redetermination request is made and little or no new market or valuation information is provided, it is likely to result in confirmation of the original determined value on the Notice of Determination. If you are not satisfied with the fair market value of your ecological gift as certified by the Minister after a redetermination, you have 90 days to appeal the value to the Tax Court of Canada (or the Court of Québec if the gift is in Quebec) after the day on which the Statement of Fair Market Value of an Ecological Gift Pursuant to the *Income Tax Act* of Canada (Statement of Fair Market Value) is issued.

The fair market value listed on the Notice of Determination will apply to the appraised property for all income tax purposes related to charitable gifts for a period of two years from the Notice of Determination date, even if you withdraw your donation from the EGP.

4. Once ECCC has received evidence that the donation has been completed, the value will be certified and the Statement of Fair Market Value will be issued to you for income tax purposes. It is the responsibility of the recipient to provide the donation receipt, which reflects the fair market value determined by ECCC less any advantage you received.

To receive tax benefits for ecological gifts, you must include the following documents with your income tax return:

- the **Statement of Fair Market Value**
- the **Certificate of Ecologically Sensitive Land, Recipient Identification and Approval Pursuant to the *Income Tax Act* of Canada** (or in Quebec, the **Visa pour dons de terrains ou de servitudes ayant une valeur écologique**)
- your **donation receipt**

For further information, please consult the [Ecological Gifts Program website](#) (<https://www.canada.ca/ecological-gifts/>) and [The Canadian Ecological Gifts Program Handbook](#).

If you have questions, please contact the EGP Regional Coordinator for your region, or the National Ecological Gifts Program Secretariat at pde-egp@ec.gc.ca.

NOTE: The federal Minister of the Environment does not assess whether the transfer of land or of an easement, covenant or servitude qualifies as a gift for the purposes of the *Income Tax Act* (or the *Taxation Act* in Quebec).



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Privacy Act Notice Statement

The personal information is collected under the authority of section 5 of the *Department of the Environment Act* and section 118.1 of the *Income Tax Act*.

The information is collected, used and disclosed by ECCC for the purpose of obtaining the required information needed to make a determination of the fair market value of your property. The issuance of the Statement of Fair Market Value is required for you to claim the appropriate income tax deduction or credit for your ecological gift. Your participation and decision to provide any information are voluntary.

The personal information created, held or collected by Environment and Climate Change Canada is protected under the *Privacy Act*. Information on this form will be used, disclosed and retained in accordance with the conditions listed in the Personal Information Bank [Ecological Gifts Program EC PPU 141](#).

Any questions or comments regarding this privacy notice or the administration of the *Access to Information Act* at ECCC may be directed to ECCC's Access to Information and Privacy Division at ECATIP-ECAIPRP@ec.gc.ca. If you are not satisfied that your privacy has been adequately respected, you have the right to file a complaint. You may contact the Office of the Privacy Commissioner of Canada by calling their information centre at 1-800-282-1376 or by visiting their [contact page](#).

☐ **I acknowledge I have read and understood the Privacy Notice Statement for the Application for Appraisal Review and Determination of the Fair Market Value of an Ecological Gift.**

Note: If the box above is not checked, your application cannot be processed.



DONOR IDENTIFICATION (provide full names and contact details for all donors on the title to the donation)

Name(s):

Contact name(s) if donor is a corporation:

Mailing address:

Town/City:Province:Postal code:

Telephone:Email:

PROPERTY IDENTIFICATION (this information must match the details in the appraisal)

Type of donation: ☐ Land ☐ Covenant ☐ Easement ☐ Servitude ☐ Other – specify:

Area of donation: ☐ hectares ☐ acres

Property legal description:

Property or lot number(s) (e.g. PID or PIN):

Has the property transfer already occurred? ☐ No ☐ Yes – date of registration:

Include a copy of the registered transfer documents and agreements or any encumbrances on title, if applicable.

APPRAISER IDENTIFICATION

Name:

Company:

Appraiser's qualifications: ☐ AACI ☐ CRA ☐ ÉA ☐ Other(s) – specify:

Were other experts involved in this appraisal (e.g. timber valuation expert)? ☐ No ☐ Yes – specify:

APPRAISAL REPORT SUMMARY (please provide for all donations listed on this application)

Appraised fair market value of donation¹ to be reviewed: \$

Effective date of the appraisal:

¹In the case of an ecological gift of a conservation easement, covenant or servitude, the value of the gift is the difference between the “before and after donation” values.

AUTHORIZATIONS

Do you authorize Environment and Climate Change Canada to communicate with the recipient of your donation about your proposed ecological gift, the content of this application, the appraisal report and any other documents submitted in support of this application to obtain additional information?	☐ Yes ☐ No
Do you authorize Environment and Climate Change Canada and its Appraisal Review Panel to communicate with the parties who prepared the appraisal report (and any other documents submitted in support of this application) concerning your proposed ecological gift, for the purpose of obtaining additional information?	☐ Yes ☐ No
Do you authorize Environment and Climate Change Canada to communicate the determination of the fair market value with respect to the appraisal review and determination process to the recipient of your proposed ecological gift?	☐ Yes ☐ No

I have read the application instructions and understand the appraisal review and determination process as described.

Signature(s):

Date:

Note: All donors identified above must sign the same application or separate, yet identical, applications. By signing the Application for Appraisal Review and Determination form, you are confirming the fair market value estimate you wish to be reviewed by Environment and Climate Change Canada. Incomplete applications will be returned to you for correction.