

Appendix 4C

ECOLOGICAL GIFTS (ONTARIO) CRITERIA

ONTARIO

The following information is provided to assist in the identification of ecologically sensitive lands for the purposes of the *Income Tax Act (Canada)* and donation of ecological gifts to qualified registered charities and municipalities in Ontario. This is effective April 1, 1996.

Ecologically sensitive lands are generally defined as areas or sites that presently, or in the future, could significantly contribute to the conservation of Canada's biodiversity and natural environmental heritage.

The listing below is divided into two parts:

A. Specific Categories of lands that are deemed to be directly qualified as ecologically sensitive in specific locations in Ontario.

B. General Criteria for other lands that may qualify as ecologically sensitive across Ontario.

A. Specific Categories of Qualified Lands

Lands, easements, or covenants relative to such lands, which fall into one or more of the following categories, shall be deemed to be ecologically sensitive lands in Ontario:

A1. Significant portions of the habitat of species determined to be endangered, threatened or vulnerable in Ontario, as specified in a recovery plan or other biological study;

A2. Areas designated as Provincially Significant Wetlands;

A3. Provincial or regional Areas of Natural and Scientific Interest;

A4. Designated Areas of Concern for biodiversity purposes as identified in Forest Management Plans;

A5. Areas qualifying for the Conservation Land Tax Reduction Program;

A6. Areas managed for wildlife habitat conservation purposes that qualify under the Managed Forest Tax Reduction Program;

A7. Areas promoting the conservation of natural heritage and biodiversity that are identified within a regional or watershed plan or strategy developed by a recognized conservation organization;

A8. Areas designated as a World Heritage Site for biodiversity conservation purposes, a core area of a UNESCO Biosphere Reserve, or a Wetland of International Importance under the Ramsar Convention;

A9. Areas of biodiversity significance identified in a Canadian Heritage Rivers Management Plan or Strategy;

A10. Areas designated in the Niagara Escarpment Plan as an Escarpment Protection Area or an Escarpment Natural Area;

A11. Areas designated as Natural Core, Natural Corridor, Sensitive Hydrological Feature, Regional Recharge, Regional Discharge, or Significant Landform within the Oak Ridges Moraine Strategy or Guidelines;

A12. Areas designated Core Area, Corridor, or Restoration Area in the Lake Ontario Greenway Strategy;

A13. Areas designated for biodiversity conservation purposes within Management Plans or Strategies for the Trent-Severn or Rideau Waterways;

A14. Areas within a municipal Official Plan or zoning by-law under the Planning Act (Ontario) designated as an Environmentally Sensitive Area, Environmentally Significant Area, Environmental Protection Area, Restoration Area, Natural Heritage System, or other designation for similar purposes that is compatible with the conservation of the biodiversity, ecological features, and functions of the site;

A15. Areas within or adjacent to a Provincial Park, Provincial Park Reserve, Conservation Reserve, Conservation Area, Wilderness Area, Provincial Wildlife Area, National Wildlife Area, Migratory Bird Sanctuary, National Park, National Park Reserve, or Ecological or Nature Reserve managed by a government or nongovernment agency;

A16. Municipal parks or other protected areas designated or managed for biodiversity conservation purposes;

A17. Areas identified as Carolinian Canada sites or alternate sites;

A18. Areas designated as Core Natural Area, Natural Area Buffer, Natural Area Link, or Valued Ecosystem Component in the National Capital Greenbelt Master Plan by the National Capital Commission; and

A19. Areas designated for biodiversity purposes by regional agencies such as the Niagara Parks Commission, St. Clair Parkway Commission, St. Lawrence Parks Commission, and the Waterfront Regeneration Trust.

B. General Criteria for Other Ecologically Sensitive Lands

Lands, easements, or covenants relative to such lands, which meet one or more of the following general criteria, may also be considered to be ecologically sensitive lands in Ontario—subject to the approval of the federal Minister of the Environment or a person delegated by the Minister for this purpose. The term "significant" for the purposes below refers to definitions provided in Provincial Policy Statements.

B1. Significant habitats such as alvars, prairies, cliffs, Great Lakes coastal habitats, old growth forest areas, glacial relic communities, and sites with enduring geological features that contribute to biodiversity;

B2. Areas of wildlife concentration such as bat caves, snake hibernacula, heronries, deer wintering yards, and sites used by migratory water birds and other species for seasonal staging, feeding, breeding, and like purposes;

B3. Areas identified, designated or protected as ecologically significant or ecologically important by a government or nongovernment local, provincial, national, or international system or body;

B4. Significant water bodies, rivers, streams, shorelines, valleys, wetlands, groundwater recharge areas, headwaters and aquifers;

B5. Significant wildlife or fish habitats;

B6. Significant woodlands;

B7. Areas that have significant current or potential for enhanced ecological values through restoration, remediation, management or geographic proximity to other ecologically significant properties;

B8. Natural buffers and adjacent lands around areas identified under other ecologically sensitive lands categories or criteria that contribute to the conservation of biodiversity;

B9. Natural links or corridors between areas identified under other ecologically sensitive land categories or criteria that contribute to the conservation of biodiversity;

B10. Areas used for long-term scientific study or baseline and benchmark monitoring of biodiversity; and

B11. Areas that contribute to Canada's environmental heritage through the maintenance of the genetic diversity of species, ecosystem health, or landscape biodiversity, and other natural spaces of significance to the environment in which they are located.

The categories and criteria listed above, for the purposes of implementation of provisions in the *Income Tax Act (Canada)* for ecological gifts, have been agreed to by representatives of the governments of Ontario and Canada. This list and criteria may be further elaborated and amended by agreement between Environment Canada and the Ontario Ministry of Natural Resources.

[the names of qualified organizations in Ontario may be added]