



Environment and
Climate Change Canada

Environnement et
Changement climatique Canada

ECOLOGICAL GIFTS PROGRAM

Linkages to the Canadian Land Trust Standards & Practices

EGP ABCs and the S&Ps

Ontario Land Trust Alliance Gathering
October 8, 2019

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Environment and Climate Change Canada



Canada 



DISCLAIMER

Simplified information presented for educational purposes

EVERY SITUATION AND EACH PROPOSED GIFT IS UNIQUE

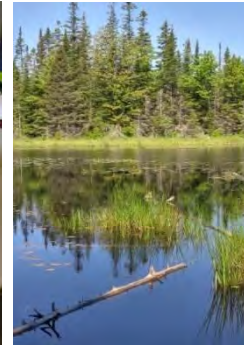
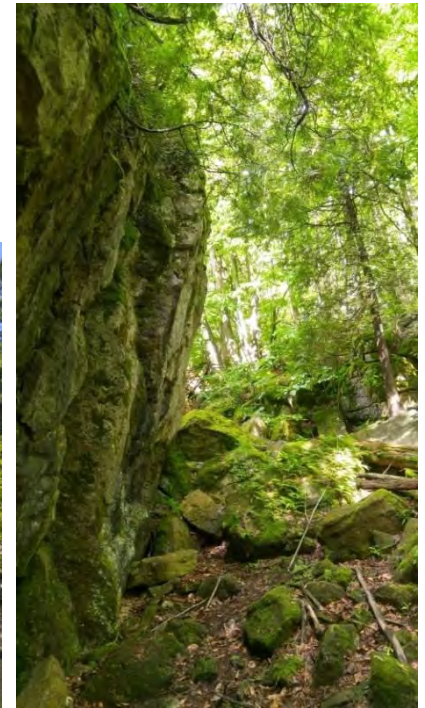
- Tax questions?
- Accounting questions?
- Legal Questions?

Call your financial planner.

Call your accountant.

Call your lawyer.

ECOLOGICAL GIFTS PROGRAM



Landowners
donate land or
an interest in land



Eligible recipient:
Land trust
Conservation organization
Government

Donors receive significant tax benefits

Recipient must protect the property

ECCC approves the recipient, certifies ecological sensitivity and the value of the donation

The EGP requires eligible recipients to demonstrate they are operating under, or working towards, a recognized national or provincial set of ethical and technical guidelines for the responsible operation of a land trust to guide the organization's land securement and management practices.

CANADIAN LAND TRUST STANDARDS AND PRACTICES

- guide the work of land trusts across Canada and provide ethical and technical guidelines for the responsible operation of land trusts.
 - They were created for and by the land trust community and guide the core activities of land trusts, focused around two areas:
 - organizational strength, and
 - land transactions.
-

The EGP and the S&Ps

Consider

Best Practices vs.

Obligations vs.

Requirements...

EGP BINGO

Appraisals

Baseline
documentation

CRA

Donation types

Ecological
sensitivity

Financial
advice

Gift

Highest &
Best Use

Income Tax
Act

Jurisdiction

Known
encumbrances

Letters of intent

Market Value

Notice of
Determination

ON Land
Registry

Property

Qualified
recipient

Recipient
responsibilities

Submissions

Training

Change in Use

Vision

Wills

EXpropriation

Year end

Zero tax

APPRAISALS

STANDARD 10: Tax Benefits and Appraisals

Land trusts work diligently to see that every charitable gift of land or conservation agreement meets provincial and federal tax law requirements, to avoid fraudulent or abusive transactions and to uphold public confidence in land conservation.



1. Inform potential land or conservation agreement donors who may claim a provincial or federal income tax deduction or credit, in writing and early in project discussions, of the following:
 - a) **Canada Revenue Agency strongly recommends an independent appraisal prepared by a qualified appraiser for gifts of property valued at more than \$1,000, including information on the timing of the appraisal**
 - b) As the beneficiary of the tax receipt, the donor has the primary responsibility for any determination of the value of the donation (even in the case where the appraisal has been arranged for or commissioned by the land trust)
 - c) **An independent appraiser who is certified by the Appraisal Institute of Canada and who follows the Canadian Uniform Standards of Professional Appraisal Practice should perform the appraisal**, or, in Québec, Les normes de pratique professionnelle des évaluateurs agréés (Les normes de pratique)
 - d) **The land trust requires a copy of the completed appraisal in order to issue a charitable donation receipt**
2. Where appropriate, inform potential donors about the Ecological Gifts Program including
 - c) **That appraisals of ecological gifts must comply with the Ecological Gifts Program Guidelines for Appraisals and will be reviewed independently by the Appraisal Review Panel**

- EGP Appraisal Workshop Training materials
- EGP [Guidelines for Appraisals](#)
- EGP [Engaging an Appraiser to Appraise an Ecological Gift](#)
- EGP Appraisal Checklist
- AIC Appraiser online search

Tip: Use these resources to learn what to look for in an appraisal.



BASELINE DOCUMENTATION



STANDARD 8: Evaluating and Selecting Conservation Projects

In advance of every land and conservation agreement transaction, land trusts carefully evaluate and select their conservation projects.

B. Project Selection Criteria

- 1. Develop and implement a written process to select land and conservation agreement projects**
2. Develop and apply written project-selection criteria that are consistent with the land trust's conservation priorities
- 3. Document the conservation benefit of every land and conservation agreement project**

C. Project Evaluation

- 1. Visually inspect properties before buying or accepting donations of conservation land or conservation agreements to determine and document whether:**
 - a) There are important conservation values on the property**
 - b) The project meets the land trust's project-selection criteria
- 2. Evaluate and document potential threats to the conservation values on the property and structure the project to best protect those conservation values**
- 3. Evaluate and document any current or potential risks and liabilities associated with the project, including to the land trust's reputation or to the land trust community, and modify or decline the project if the risks outweigh the benefits**

STANDARD 9: Ensuring Sound Transactions

Land trusts work diligently to see that every land and conservation agreement transaction is legally, ethically and technically sound.

C. Environmental Due Diligence

- 1. For every land and conservation agreement transaction, conduct or obtain a preliminary environmental investigation to identify whether there are any conditions that pose environmental risks**

CONTINUED ON THE NEXT SLIDE...

BASELINE DOCUMENTATION



STANDARD 11: Conservation Agreement Stewardship

Land trusts have a program of responsible stewardship for their conservation agreements.

- 1. For each conservation agreement, have a baseline documentation report signed-off by the necessary technical expertise, with written descriptions, maps and photographs, that documents:**
 - a) The conservation values protected by the agreement**
 - b) The relevant conditions of the property as necessary to monitor and enforce the agreement**
- 2. Prepare the baseline documentation report prior to closing and have it signed by the landowner and land trust at or prior to closing**
 - a) Baseline documentation reports that require technical data collection are prepared with the support of professional(s) having appropriate background and expertise**
 - b) In the event that seasonal conditions prevent the completion of a full baseline documentation report by closing, the landowner and land trust sign a schedule for finalizing the full report and an acknowledgement of interim data at closing**
- 3. In the limited circumstances when there are significant changes to the land (such as a result of a wildfire or bank erosion) or the conservation agreement (such as a result of an amendment or the exercise of a permitted right), document those changes in an appropriate manner, such as through monitoring reports, a baseline supplement or current conditions report**
- 4. The landowner and the land trust each hold at least one original copy of the signed baseline documentation report**

STANDARD 12: Land Stewardship

Land trusts have a program of responsible stewardship for lands held for conservation purposes.

B. Land Management and Stewardship

- 1. Develop a written land management plan for each conservation property within 12 months after acquiring the land to:**
 - a) Identify the property's conservation values, including any significant cultural, Indigenous, historical and natural features, and identify threats to those features**
 - b) Identify the overall management goals for the property**
 - c) Identify activities and timeline to achieve the goals and to reduce any risks or threats to the conservation values**

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BASELINE DOCUMENTATION



- EGP requests baseline documentation reports for all conservation easement agreement donations
- Due six months following the donation

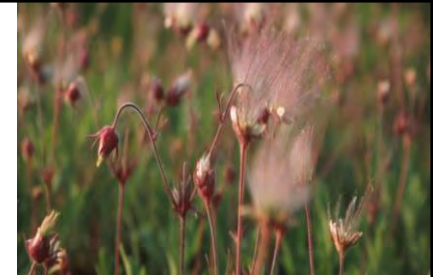
Tip: Baseline documentation reports are useful for EGP ecological sensitivity submissions for ALL donation types.

Baseline documentation reports are one of the MOST useful documents for future property management.

Make sure that the legal description, identification of boundaries and FINAL wording from the conservation easement agreement appear in the baseline documentation report.



CANADA REVENUE AGENCY



STANDARD 2: Compliance with Laws

Land trusts fulfill their legal requirements as not-for-profit organizations and comply with all laws and regulations.

A. Compliance with Laws

1. Comply with all applicable federal, provincial and municipal laws and regulations

B. Not-for-profit Incorporation and Bylaws

1. Incorporate or organize according to the requirements of provincial or federal law and maintain legal status

C. Tax Status

1. Maintain status as a non-profit, registered charity or qualified donee under the Income Tax Act (Canada)

- a) File a complete and accurate annual information return with the Canada Revenue Agency and/or federal/provincial government
2. Comply with applicable rules regarding business activity and private or undue benefit

- EGP eligible recipient requirements
- Useful resources: CRA website and bulletins
 - [P113, Gifts and Income Tax](#)
 - [S7-F1-C1, Split-receipting and Deemed Fair Market Value](#)

Tip: Explore the CRA website for information on donations, split receipting, charitable assets, official donation receipts.....

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/charities-giving-glossary.html>



DONATION TYPES

STANDARD 8: Evaluating and Selecting Conservation Projects

In advance of every land and conservation agreement transaction, land trusts carefully evaluate and select their conservation projects.

A. Strategic Conservation Planning

1. Identify specific conservation priorities consistent with the land trust's mission and goals

D. Project Planning

1. Individually plan all land and conservation agreement projects so that:

a) The land trust identifies the best available conservation strategy for the property



STANDARD 9: Ensuring Sound Transactions

Land trusts work diligently to see that every land and conservation agreement transaction is legally, ethically and technically sound.

E. Conservation Agreement Drafting

1. For every conservation agreement,

a) Individually tailor it to the specific property

b) Identify the conservation values being protected

c) Allow only uses and permitted rights that are consistent with the conservation purposes and that will not significantly impair the protected conservation values

d) Avoid restrictions and permitted rights that the land trust cannot monitor and/or enforce

e) Include all necessary and appropriate provisions to ensure it is legally enforceable

2. Review each conservation agreement for

a) Consistency with enabling legislation of conservation agreements and other provincial and federal applicable

b) Internal consistency, omissions and absence of errors within the conservation agreement documents

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DONATION TYPES

EGP Donation Options:

- Fee simple
- Partial interest (conservation easement agreement)
- Residual interest (maintain a life estate)
- Partial donation (split-receipt)



[P113, Gifts and Income Tax](#)

[S7-F1-C1, Split-receipting and Deemed Fair Market Value](#)

[Confirmation that Ecogifts are Eligible for Split-receipting](#)

Tip: Make sure the donation is suitable for the donors, the property and your organization.

Take care with version control of Conservation Easement Agreements (CEA). Review each CEA for relevance to the property and donation scenario. When drafting, think ahead to a fourth generation landowner reading the CEA. Proof read the final CEA carefully before registering it on title.

STANDARD 9 PRACTICE E2b) *Review each conservation agreement for internal consistency, omissions and absence of errors*



ECOLOGICAL SENSITIVITY



STANDARD 8: Evaluating and Selecting Conservation Projects

In advance of every land and conservation agreement transaction, land trusts carefully evaluate and select their conservation projects.

A. Strategic Conservation Planning

1. Identify **specific conservation priorities** consistent with the land trust's mission and goals

B. Project Selection Criteria

1. Develop and implement a written process to select land and conservation agreement projects
2. Develop and apply written project-selection criteria that are consistent with the land trust's conservation priorities
3. **Document the conservation benefit of every land and conservation agreement project**

C. Project Evaluation

1. **Visually inspect properties** before buying or accepting donations of conservation land or conservation agreements to determine and document whether:
 - a) There are **important conservation values on the property**
 - b) The project meets the land trust's **project-selection criteria**
2. Evaluate and document potential threats to the conservation values on the property and structure the project to best protect those conservation values

- Ontario Ecological Sensitivity Criteria
- Ontario Ecological Sensitivity Report – draft template

Tip: Spend time documenting property and donation details. This will help your organization in the future AND by ensuring all of the information is documented accurately, it will speed up the first step of the EGP process.



FINANCIAL AND LEGAL ADVICE



STANDARD 9: Ensuring Sound Transactions

Land trusts work diligently to see that every land and conservation agreement transaction is legally, ethically and technically sound.

A. Legal Review and Technical Expertise

- 1. Obtain a legal review of every land and conservation agreement transaction, appropriate to its complexity, by a lawyer or notary experienced in real estate law**
- 2. As dictated by the project, secure appropriate technical expertise, such as in financial, real estate, tax, scientific, indigenous and land and water management matters**

B. Legal and Financial Advice

- 1. Do not give individualized legal, financial or tax advice when providing transaction-related information**
- 2. Recommend in writing that each party to a land or conservation agreement transaction obtain independent legal, financial and tax advice**

STANDARD 10: Tax Benefits and Appraisals


Land trusts work diligently to see that every charitable gift of land or conservation agreement meets provincial and federal tax law requirements, to avoid fraudulent or abusive transactions and to uphold public confidence in land conservation.

A. Landowner Notification

- 3. Do not make assurances as to:**
 - a) Individualized legal or tax implications**
 - b) Whether a particular land or conservation agreement donation will be eligible for a donation tax deduction or credit**
 - c) What monetary value of the donation the Canada Revenue Agency and/or province will accept**
 - d) What the resulting tax benefits of the deduction or credit will be, if any**

CONTINUED ON THE NEXT SLIDE...

FINANCIAL AND LEGAL ADVICE



DISCLAIMER
Not providing advice....
Simplified information for educational purposes

EVERY SITUATION AND EACH PROPOSED GIFT IS UNIQUE

• Tax questions?	Call your financial planner.
• Accounting questions?	Call your accountant.
• Legal Questions?	Call your lawyer.



- EGP [Donations and Income Tax Scenarios](#)
- CRA website

Tip: Advise all parties to obtain independent professional advice (financial, legal, tax, appraisal, etc.).



WHAT IS A GIFT?



STANDARD 2: Compliance with Laws

Land trusts fulfill their legal requirements as not-for-profit organizations and comply with all laws and regulations.

A. Compliance with Laws

1. Comply with all applicable federal, provincial and municipal laws and regulations

C. Tax Status

2. Comply with applicable rules regarding business activity and private or undue benefit

STANDARD 10: Tax Benefits and Appraisals

Land trusts work diligently to see that every charitable gift of land or conservation agreement meets provincial and federal tax law requirements, to avoid fraudulent or abusive transactions and to uphold public confidence in land conservation.

B. Legal Requirements: Land Trust Responsibilities

2. Issue donation tax receipts only in accordance with the provisions of the Income Tax Regulations

Donation must fully qualify as a gift under Canadian tax law:

- donor transfers ownership / interest in property to a qualified recipient
- the transfer is voluntary
- no benefit is provided to the donor (or person selected by the donor)
- CRA website: www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/what-a-gift.html

Tip: Make sure you understand the elements defining a 'gift' under Canadian tax law. EGP does not assess whether the donation qualifies as a gift. Advance rulings from the CRA are possible, but are the responsibility of the donor/recipient. CRA: 1-800-267-2384



HIGHEST AND BEST USE



STANDARD 10: Tax Benefits and Appraisals

Land trusts work diligently to see that every charitable gift of land or conservation agreement meets provincial and federal tax law requirements, to avoid fraudulent or abusive transactions and to uphold public confidence in land conservation.

B. Legal Requirements: Land Trust Responsibilities

2. **Evaluate any appraisal** to determine whether the land trust has substantial concerns about the **appraised value** or the appraisal
3. **Discuss substantial concerns about the appraisal, the appraised value** or other terms of the transaction with legal counsel and take appropriate action

- Highest and best use: “that reasonably probable and legal use of vacant land or an improved property which is physically possible, appropriately supported, financially feasible, and that results in the highest value.”
- EGP [Guidelines for Appraisals](#)
- EGP [Engaging an Appraiser to Appraise an Ecological Gift](#)
- EGP Appraisal Checklist

Tip: Unsupported assumptions in appraisals result in memos from the Appraisal Review Panel. Review appraisals before submitting them to check for any unsubstantiated claims.



INCOME TAX ACT



STANDARD 10: Tax Benefits and Appraisals

Land trusts work diligently to see that every charitable gift of land or conservation agreement meets provincial and federal tax law requirements, to avoid fraudulent or abusive transactions and to uphold public confidence in land conservation.

B. Legal Requirements: Land Trust Responsibilities

1. If the land trust holds charitable donations of land or conservation agreements, it meets the requirements for a qualified donee under the applicable provisions of the Income Tax Act
2. **Issue donation tax receipts only in accordance with the provisions of the Income Tax Regulations**

- CRA: Issuing receipts: www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts.html
- The date of donation is the date the donation is made, specifically when the land is transferred or the conservation easement agreement is registered on title. The date on the EGP *Statement of Fair Market Value* is not the date of donation.

Tip: Visit the CRA website for information about donation receipts:
[What information must be on an official donation receipt from a registered charity?](#)



JURISDICTION



STANDARD 2: Compliance with Laws

Land trusts fulfill their legal requirements as not-for-profit organizations and comply with all laws and regulations.

A. Compliance with Laws

1. Comply with all applicable **federal, provincial and municipal laws and regulations**

- EGP is a national program, but is administered regionally
- Differences in provincial legislation and land registries
 - Ecological Sensitivity criteria
 - Title documents – ONTARIO PARCEL REGISTERS

Tip: When reviewing the EGP Handbook and submission requirements, be sure to check with your regional coordinator for provincially specific guidance and requirements.



KNOWN ENCUMBRANCES

STANDARD 9: Ensuring Sound Transactions

Land trusts work diligently to see that every land and conservation agreement transaction is legally, ethically and technically sound.



F. Title Investigation and Registration

1. Prior to closing and preferably early in the process, have a title company, lawyer or notary **investigate title** for each property or conservation agreement the land trust intends to acquire

a) Update the title at or just prior to closing

2. **Evaluate any encumbrance and title exception and document how the land trust addressed mortgages, liens, severed mineral rights and other encumbrances prior to closing**

a) **Mortgages, liens and other encumbrances that could result in extinguishment of the conservation agreement or significantly undermine the important conservation values on the property are discharged or properly subordinated to the conservation agreement**

- In Ontario, parcel registers must be submitted to open a file
 - *this determines the legal land owner, legal property description and identifies any encumbrances on title*
- Parcel registers must also be submitted as evidence that the donation has been made and no encumbrances have been added

Tip: Review title documents at the start of the process to identify the landowners that you should be working with and to determine if there are any encumbrances on title – be sure to read the documents.



LETTER OF INTENT



STANDARD 5: Fundraising

Land trusts conduct fundraising activities in a lawful, ethical and responsible manner.

B. Accountability to Donors

2. Provide timely written acknowledgment of all gifts, including land and conservation agreements, in keeping with Canada Revenue Agency charitable receipting requirements, as appropriate

3. Maintain financial and other systems to document and comply with any donor restrictions on gifts

4. Have a written policy or procedure to ensure donor privacy concerns are honored

- EGP requires letter of intent from the donors and recipients
- Could be in the form of a signed application, or a formal letter

Tip: Detailed letters of intent can be useful when evaluating change in use requests to ensure that any proposed changes are in line with the donor's original intent.



MARKET VALUE



STANDARD 9: Ensuring Sound Transactions

Land trusts work diligently to see that every land and conservation agreement transaction is legally, ethically and technically sound.

H. Purchasing Land or Conservation Agreements

2. Obtain an independent appraisal by a qualified appraiser in advance of closing to support the purchase price based on the **fair market value**

- [EGP Guidelines for Appraisals](#)
- Market Value: The most probable price which a property should bring in a competitive and open market as of the specified date under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus.

Tip: Provide donors with a copy of the EGP Guidelines for Appraisals to ensure that they are aware of the valuation requirements.



NOTICE OF DETERMINATION



STANDARD 10: Tax Benefits and Appraisals

Land trusts work diligently to see that every charitable gift of land or conservation agreement meets provincial and federal tax law requirements, to avoid fraudulent or abusive transactions and to uphold public confidence in land conservation.

A. Landowner Notification

b) As the beneficiary of the tax receipt, the donor has the primary responsibility for any determination of the value of the donation (even in the case where the appraisal has been arranged for or commissioned by the land trust)

- EGP process allows for the determination of the fair market value of a donation in advance of the donation taking place
- *Notice of Determination* is valid for 2 years

Tip: If a donor wishes to receive a *Notice of Determination of Fair Market Value* before the end of the calendar year, applications must be submitted by mid-September or earlier.



ONTARIO LAND REGISTRY



STANDARD 9: Ensuring Sound Transactions

Land trusts work diligently to see that every land and conservation agreement transaction is legally, ethically and technically sound.

F. Title Investigation and Registration

1. Prior to closing and preferably early in the process, have a title company, lawyer or notary **investigate title** for each property or conservation agreement the land trust intends to acquire
 - a) Update the title at or just prior to closing
2. Evaluate any encumbrance and title exception and document how the land trust addressed mortgages, liens, severed mineral rights and other encumbrances prior to closing
 - a) Mortgages, liens and other encumbrances that could result in extinguishment of the conservation agreement or significantly undermine the important conservation values on the property are discharged or properly subordinated to the conservation agreement
3. Promptly register land and conservation agreement transaction documents, including baseline documentation reports or summaries when required, at the appropriate registration office

D. Determining Property Boundaries

1. Determine both the legal description and physical boundaries of each property or conservation agreement

2. If a conservation agreement contains restrictions or permitted rights that are specific to certain zones or areas within the property, include the locations of these areas in the agreement document so that they can be identified in the field

- Ontario property descriptions vary between Ontario Land Registry Offices (LRO) and Municipal Property Assessment Corporation (MPAC)
- The EGP **relies on the legal descriptions and PINs** (property identification numbers) on **parcel registers** obtained through the Ontario Land Registry

Tip: Try searching for properties on Teranet Express: You can purchase copies of parcel registers and instruments on title. www.teranetexpress.ca/csp/



PROPERTY PROTECTION



STANDARD 8: Evaluating and Selecting Conservation Projects

In advance of every land and conservation agreement transaction, land trusts carefully evaluate and select their conservation projects.

D. Project Planning

1. Individually plan all land and conservation agreement projects so that:

- a) The land trust identifies the **best available conservation strategy for the property**
- b) The property's important conservation values are protected

2. **Assess the stewardship implications of each project and the land trust's capacity to meet those obligations**

STANDARD 12: Land Stewardship

Land trusts have a program of responsible stewardship for lands held for conservation purposes.

- Recipients of Ecological Gifts are responsible for maintaining the biodiversity and environmental heritage values of the property for future generations.
- It is expected that recipients monitor properties annually, at minimum.

Tip: Detailed ecological sensitivity reports, baseline documentation reports, letters of intent, surveys, title documents and any agreements related to the property can all be useful protection tools.



QUALIFIED RECIPIENT

also referred to as **Eligible Recipient**



STANDARD 1: Ethics, Mission and Community Engagement

*Land trusts maintain high ethical standards and have a **mission committed to conservation**, community service and serving the public interest.*

STANDARD 2: Compliance with Laws

*Land trusts **fulfill their legal requirements** as not-for-profit organizations and **comply with all laws and regulations**.*

STANDARD 6: Financial Oversight

*Land trusts are **responsible and accountable for how they manage their** finances and **assets**.*

STANDARD 7: Human Resources

*Land trusts have **sufficient skilled personnel to carry out their programs**, whether volunteers (including board members), staff and/or consultants/contractors.*

STANDARD 8: Evaluating and Selecting Conservation Projects

*In advance of every land and conservation agreement transaction, land trusts **carefully evaluate and select their conservation projects**.*

STANDARD 9: Ensuring Sound Transactions

*Land trusts work diligently to see that **every land and conservation agreement transaction is legally, ethically and technically sound**.*

STANDARD 10: Tax Benefits and Appraisals

*Land trusts work diligently to see that **every charitable gift of land or conservation agreement meets provincial and federal tax law requirements**, to avoid fraudulent or abusive transactions and to uphold public confidence in land conservation.*

STANDARD 11: Conservation Agreement Stewardship

*Land trusts have a **program of responsible stewardship** for their conservation agreements.*

STANDARD 12: Land Stewardship

*Land trusts have a **program of responsible stewardship** for lands held for conservation purposes.*

CONTINUED ON THE NEXT SLIDE...

QUALIFIED RECIPIENT

also referred to as **Eligible Recipient**



Recipients of Ecological Gifts are responsible for maintaining the biodiversity and environmental heritage values of the property for future generations.

In order to be eligible to receive an ecological gift, a charity must:

- Maintain registered charity status with the Canada Revenue Agency
- Have as one of its primary purposes “the conservation and protection of Canada’s environmental heritage” or some similar statement of purpose
- Express willingness and demonstration of its financial and human resource capacity to receive and manage Ecological Gifts
- Provide evidence that the organization has adopted, or has committed to adopt, national or provincial guidelines to direct its land acquisition and management practices
- Hold a dissolution or winding-up clause that is compatible with the requirements of the Ecological Gifts Program

Tip: If you have any questions about EGP recipient responsibilities, call your Regional Coordinator.



RECIPIENT RESPONSIBILITIES

Monitoring

STANDARD 6: Financial Oversight

Land trusts are responsible and accountable for how they manage their finances and assets.

2. Build and maintain sufficient operating reserves to sustain operations

STANDARD 11: Conservation Agreement Stewardship

Land trusts have a program of responsible stewardship for their conservation agreements.

C. Conservation Agreement Compliance Monitoring

1. Adopt a written policy and/or procedure for compliance monitoring of conservation agreements that establishes consistent monitoring protocols and recordkeeping procedures

2. Monitor each conservation agreement property at least once per calendar year

b) Promptly document the outcomes of annual compliance monitoring activities for each conservation agreement, including communications to and from owners of conservation agreement properties

STANDARD 12: Land Stewardship

Land trusts have a program of responsible stewardship for lands held for conservation purposes.

C. Inspecting Land Trust Properties

1. Determine the boundaries of land trust properties and physically mark them to the extent possible or necessary

2. Inspect properties at least once per calendar year for potential management problems and promptly document the outcomes of the inspection

- Recipients of Ecological Gifts are responsible for maintaining the biodiversity and environmental heritage values of the property for future generations.
- It is expected that recipients monitor properties annually, at minimum.

Tip: Include your organization's monitoring plans (timeline, approach, etc.) in the ecological sensitivity report to assist future property management.



SUBMISSIONS TO THE EGP



STANDARD 8: Evaluating and Selecting Conservation Projects

In advance of every land and conservation agreement transaction, land trusts carefully evaluate and select their conservation projects.

- A1. Identify **specific conservation priorities** consistent with the land trust's mission and goals
- B2. Develop and **apply written project-selection criteria** that are consistent with the land trust's conservation priorities
- 3. **Document the conservation benefit** of every land and conservation agreement project

STANDARD 9: Ensuring Sound Transactions

Land trusts work diligently to see that every land and conservation agreement transaction is legally, ethically and technically sound.

G. Recordkeeping

- 2. **Keep originals of all documents** essential to the defense of each real property transaction in a secure manner and protected from damage or loss

- EGP Ontario Submission Checklist
- Ontario Ecological Sensitivity Criteria
- Ontario Ecological Sensitivity Report – draft template
- EGP Appraisal Checklist

Tip: Use the EGP Ontario Submission Checklist.

In the past two years, the quality of submissions has increased dramatically for organizations following the checklist.



TRAINING

STANDARD 7: Human Resources

Land trusts have sufficient skilled personnel to carry out their programs, whether volunteers (including board members), staff and/or consultants/contractors.

B1. Provide volunteers with training, supervision and recognition

D1. Develop a written process or plan to provide for continuity in the leadership and management of the land trust's functions

E3. Ensure staff have appropriate training and experience for their responsibilities and/or opportunities to gain the necessary knowledge and skills

STANDARD 10: Tax Benefits and Appraisals

2. Where appropriate, inform potential donors about the **Ecological Gifts Program** including

- a) The **increased tax benefits associated with making a gift under the program**
- b) The consequences of **unauthorized disposition or change in land use** of ecological gifts
- c) That appraisals of ecological gifts must comply with the **Ecological Gifts Program Guidelines for Appraisals** and will be reviewed independently by the Appraisal Review Panel

- EGP publications, workshops, presentations
- EGP Appraisal workshops
- Board presentations
- Phone calls with your regional coordinator
- Any chance to meet and discuss your organizational efforts with others

Tip: There are many EGP informational resources available. Ask your regional coordinator for a list of materials best suited to your needs.

