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CONSERVATION EASEMENTS

Conservation easements have helped many people to protect a great deal of open space. With a conservation easement, you protect your land without giving up ownership.

You can continue to live on it and use it, or sell it, or pass it on to your heirs.

WHAT IS A CONSERVATION EASEMENT?

A conservation easement is a legal agreement, registered on title, between a landowner and a qualified organization (conservation organization, land trust, government agency, or municipality) that protects the property long into the future (typically 999 years). It creates a partnership whereby the landowner continues to own and manage the property within a set of mutually agreed upon restrictions monitored by a qualified organization of choice.

A conservation easement is a creative way to leave a legacy of conservation for the future while you continue to use the land.

The easement is a way for you to ensure that the woodlot, wetland, or stream corridor that you cherish is cared for even after you no longer own the land. It sets out what landuses and activities are permitted on the property, setting the stage for a long-term conservation relationship between the easement holder, landowner and all subsequent landowners. In addition, by donating a conservation easement, you may be eligible to receive a charitable tax receipt for your gift.

Conservation easements are flexible land conservation tools, tailored to fit your interests and the natural features of your property. An easement must protect the land's conservation

values, but it can also be fashioned to meet your financial and personal needs.

Public access is not required when a conservation easement is placed on your land.

An easement on property containing rare wildlife habitat, for example, might prohibit any development, while one on a farm might allow continued farming and the building of additional agricultural structures within certain parameters. An easement can allow appropriate development and may apply to just a portion of the property.

The land trust or conservation organization that will become the easement holder can help you to establish restrictions on future use and development. Examples of the restrictions that can be put in place to protect the land's natural features include:

- Restricting logging but allowing firewood removal for personal use;
- Prohibiting hunting and trapping, except for personal use;
- Prohibiting removal of native species;
- Prohibiting commercial, residential and industrial development; and
- Prohibiting extraction of sand, gravel or rock.



FINANCIAL INCENTIVES

A conservation easement can result in an income tax deduction and reduced property tax.

A conservation easement donation that meets the federal Ecological Gifts Program requirements – that provides public benefit by permanently protecting important conservation resources – can qualify as a tax-deductible charitable donation. For income tax purposes, the value of the donation is the difference between the land's value with the easement and the value without the easement.

YOUR NEXT STEPS

Decisions that will be in effect for generations to come need careful consideration.

- The first step is deciding if you would like to conserve all or part of your land.

Adapted with permission by Ontario Nature-Federation of Ontario Naturalists, June 2003, from various sources including "Conservation Easements" by Ian Attridge, the Ontario Land Trust Alliance, and the Rideau Waterway Land Trust.

Ontario Nature protects and restores nature through research, education and conservation action. Ontario Nature champions woodlands, wetlands and wildlife, and preserves essential habitat through its own system of nature reserves. It is a charitable organization representing 25,000 members and over 130 member groups across the province, connecting individuals and communities to nature.

If you wish to support Ontario Nature-Federation of Ontario Naturalists or learn more about current conservation issues in Ontario visit

www.ontarionature.org



- **Talk with your own legal and financial advisors to fully understand financial implications of your circumstances.**

- The brief explanations provided here are intended only to give you an idea of what can be done. You should make decisions affecting your property only after careful consideration and professional consultation.
- Find out more about the options available to you. Ontario Nature-Federation of Ontario Naturalists or a local land trust can answer your questions. A land trust can help you to arrive at a conservation plan that makes the most sense to you.
- Landowners who have placed conservation easements on their property are one of the best sources of advice. If you do not know anyone who has gone through the process, members of the Ontario Land Trust Alliance, such as Ontario Nature-Federation of Ontario Naturalists, can put you in touch with someone.

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