

Appendix 4D



Certificate for Donation of Ecologically Sensitive Land *(with respect to the Income Tax Act of Canada)*

Please print clearly

This form must be completed by a representative of a provincial ministry or other agency delegated by the Minister of the Environment to attest that:

- the land or covenant, easement or servitude that is the object of this gift to a Canadian municipality or registered charity is ecologically sensitive, and
- if the recipient of this gift is a registered charity in Canada, at the time of the gift, it has as a principal objective the conservation of Canada's environmental heritage.

This certificate permits the donor to receive a deduction in taxable income (if a corporation) or a non-refundable tax credit (if an individual). A tax receipt should accompany this certificate when submitting your annual income tax return to Revenue Canada.

Identification of Donor

Name	S.I.N. (if an individual)
Address	

Certification of Ecological Sensitivity of Donation

Type of Donation: <input type="checkbox"/> Land <input type="checkbox"/> Covenant <input type="checkbox"/> Easement <input type="checkbox"/> Servitude	Area (hectares or acres, if applicable) _____
Location and Legal Description of the Donated Land	
The Minister of the Environment attests that, with respect to this gift, the above described land which is the object of this donation is ecologically sensitive and of significant value to Canada's environmental heritage.	
Name and Position of Minister or Delegated Authority	
Signature	Date

Identification of Recipient

Name of Organization or Municipality
Address
Charitable Tax Number (if not a municipality)

Certification of Qualification of a Recipient Registered Charity

The Minister of the Environment attests that, with respect to this gift, the above named organization is a charity registered in Canada and, at the time of this donation of ecologically sensitive land, has as a principal objective the conservation of Canada's environmental heritage.	
Name and Position of Minister or Delegated Authority	
Signature	Date

1 - COPY TO ATTACH TO INCOME TAX RETURN (send to Revenue Canada)

CANADIAN WILDLIFE SERVICE GUIDANCE FOR INFORMATION REQUIRED TO SUPPORT CERTIFICATION OF ECOLOGICAL GIFTS

(A) Name and Address of Donor and SIN number.

Applies to any Canadian corporation or private individual. Record full name and postal address. The SIN number is required by Revenue Canada as the DOE Certificate becomes a protected document under the *Income Tax Act* when submitted. If the donor does not want to provide their number to the charity, they may provide it directly to Deb Lauder at (416) 739-5843.

(B) Name, Address and Charitable Tax Number (if not a municipality) of Recipient.

The business address of the recipient agency is required, usually a headquarters office for provincial, territorial, or national organizations.

(C) Legal Description.

A record of the description under a *Land Titles Act* or Land Registry system is required. General descriptions are not acceptable (e.g., "west of the bridge, 2 miles south of the village of Upper Rubber Boot").

(D) Type of Donation.

Clearly indicate whether the gift is title to the land or granting of an easement, covenant, or servitude under provincial/territorial legislation.

(E) Area.

The registered land title area of the site is required in hectares. A listing of how many half, quarter, etc., sections is not. Add up the total area and quote a figure. An approximate area is also acceptable if not surveyed.

If an easement, covenant, or servitude applies to only a portion of the site, only the gifted area should be recorded.

(F) Certification of Recipient.

- (a) nothing more required if listed in DOE Circular; or any incorporated municipality or Crown agency of any federal, provincial, or territorial government.
- (b) if not so listed, require documentation including charter and bylaws. One of its primary purposes must be "conservation of environmental heritage." Also require documentation of charitable status.

(G) Assessment of Ecological Character.

- (a) synthesize the description of the ecological values and criteria used below (b-g) into a short paragraph for the national tracking database.
- (b) what are the ecological values present? Of the total area, what are the proportions of various habitat types? Are there any buildings or other permanent structures on the property?

- (c) has the flora, fauna, fish, forestry, or other biodiversity of the site been recorded elsewhere? Make reference and attach if appropriate.
 - (d) what is the present condition of and threats to the site?
 - (e) which criteria are being used to suggest that it is "ecologically sensitive land"? Indicate specific (A) or general (B) criteria as published by DOE, or other. The field assessment (if needed, i.e., no previous surveys or criteria for ecological significance are unclear) is to be done by the donor or recipient.
 - (f) is there any local, regional, national, international, or other source of information ranking the "significance" of the site? Make reference and attach if appropriate.
 - (g) what is the condition of the site? Are site enhancement or rehabilitation proposed to "upgrade" the ecological quality?
 - (h) provide a map of the site, clearly indicating the area of the donation and where it is located.
- (H) Purpose of the Donation and Future Intentions.

Why is the donation is being made? What are the intentions for the future of the gifted property (e.g., long-term management or site enhancement)? An indication in writing or through a plan is required. Will a formal management plan be developed? Is changing the current use or ecological character or selling the land proposed? If so, are the donors aware of the penalty provisions under the *Income Tax Act*?