

Conservation Land Donation 101

I want to protect my land forever. Where do I start?

Read this document then call Muskoka Conservancy. Our staff and volunteers are here to answer your questions. We can assist you in determining whether your site has important natural conservation values and show you how to protect your land in a way that meets your interests.

What is Muskoka Conservancy?

Muskoka Conservancy is the nature conservancy of Muskoka, a local land trust that *as of 2026* conserves 62 Protected Areas, totalling over 6,700 of acres of forested land, rock barrens, long stretches of natural shoreline, and biodiverse wetlands. These Protected Areas are conserved through direct ownership or through legally binding conservation agreements, known as “conservation easements”. Muskoka Conservancy is a registered charity (Charitable Organization #: 89040 8883 RR0001) offering numerous tax benefits to donors of land and financial instruments. MC abides by Canadian Land Trust Standards and Practices and is a member of the Ontario Land Trust Alliance (OLTA).

Muskoka Conservancy also offers environmental leadership through community conservation activities, including our Nature Quest guided hikes and annual Native Plant Sale.

What is a Land Trust?

A Land Trust is a non-profit, charitable organization that acquires land and/or conservation easements for the purpose of conservation. Land trusts are mandated to protect these sites in perpetuity. There are two ways we do this:

- **Ownership:** we acquire title to land either by donation from a generous landowner or by purchase. A combination donation/purchase is also an option.
- **Easement:** we acquire a conservation interest in property that is legally binding and registered on title. We acquire the easement either by donation from a generous landowner or by purchase. A combination donation/purchase is also an option.

Does Muskoka Conservancy accept *any* land donation?

The short answer is no. The land donations we seek are sizeable properties (usually larger than 20ha/50 acres) that enlarge an existing protected area or are recognized for their own natural heritage values, including:

- Areas of Natural and Scientific Interest (ANSI) designated by Ministry of Natural Resources and Forestry (MNRF)
- Wetlands designated as provincially significant by MNRF
- Municipally designated Environmentally Significant/Sensitive Areas (ESAs)
- Presence of species that are endangered, threatened, or of special concern

What are the costs of donating my land?

The costs associated with a land donation are not much different than what you’d expect in a typical real estate transaction. These include but are not limited to legal fees and survey costs. To qualify for a capital gains exemption, the cost of an appraisal is often significantly higher than typical.

Because Muskoka Conservancy is obligated to protect and manage properties in perpetuity, the organization must be stable and strong. Therefore, we are compelled to discuss provisions to fund the ongoing management expenses of the property early in the donation process. This would normally be in the form of a financial contribution or fundraising commitment from the donor.

What are the benefits of donating my land?

Peace of mind knowing the land you love will be protected forever is a wonderful thing. There are also significant tax benefits.

Ecological Gifts Program: a federal program that means qualified land donations receive superior tax benefits to most other charitable gifts:

- a charitable receipt for the full market value of qualified donated land can be applied against an individual's net annual taxable income (corporate donors deduct the amount directly)
- a ten-year period to apply the receipt to income
- no tax on capital gains for capital gifts
- no limit on the total value eligible for deduction/credit in any one year

American landowner?

Muskoka Conservancy is a partner with [American Friends of Canadian Conservation](https://www.conservecanada.org/), offering tax benefits to American landowners who wish to protect their land in Canada.

Every case is different – seek professional advice!

Muskoka Conservancy advises the donor to seek **independent legal and financial advice**, especially with respect to any tax implications of the exchange. Muskoka Conservancy shall also secure appropriate, independent advice on all property acquisitions.

Resources:

Muskoka Conservancy: www.muskokaconservancy.org

Ontario Land Trust Alliance: <https://www.conservecanada.org/>

Ecological Gifts Program: <https://www.canada.ca/en/environment-climate-change/services/environmental-funding/ecological-gifts-program.html>

American Friends of Canadian Conservation: <https://www.conservecanada.org/>

Questions?

Contact Scott Young, Muskoka Conservancy Executive Director

Call (705) 645-7393 ext. 204

Email syoung@muskokaconservancy.org