



FARM CONSERVATION RESOURCES

Farm Conservation Organizations

Kawartha Heritage Conservancy

- charity, Kawartha region, agricultural/natural/cultural conservation options
www.kawarthaheritage.org (705) 743-5599

Ontario Farmland Trust

- charity, province-wide, agricultural conservation options
www.farmland.uoguelph.ca/oft/oft.htm (519) 824-4120 ext. 52686

American Farmland Trust

- U.S. charity, leader of innovative farm conservation programs
www.farmland.org (202) 331-7300

Conservation Agreements

Conservation Land Act – paragraph 3(2)(d)

- agreements to conserve farmland or other features registered on title (deed)
www.elaws.gov.on.ca/html/statutes/english/elaws_statutes_90c28_e.htm

Income Tax and Tax Planning

Ecological Gifts

- exemption from capital gains tax and enhanced claim limits for donations of conservation agreements or land title of ecological lands to conservation recipients
www.on.ec.gc.ca/ecogifts/ecogifts-e.html

Split Receipts

- combination of a donation (for a tax receipt) plus a payment for rest of market value
www.cra-arc.gc.ca/E/pub/tp/itnews-26/itnews-26-e.pdf

Canada Revenue Agency's Interpretation Bulletins

- Inter Vivos [Living] Transfer of Farm Property to Child – Interpretation Bulletin IT268R4
www.cra-arc.gc.ca/E/pub/tp/it268r4/it268r4-e.html
- Intergenerational Transfers of Farm Property on Death - Interpretation Bulletin IT349R3
www.cra-arc.gc.ca/E/pub/tp/it349r3/it349r3-e.html

Ontario Ministry of Agriculture, Food and Rural Affairs' Factsheets

- Farm Succession Planning Steps and Checklist
www.omafra.gov.on.ca/english/busdev/facts/04-085.htm
- Taxation on the Transfer of Farm Business Assets to Family Members
www.omafra.gov.on.ca/english/busdev/facts/03-023.htm

Kawartha Heritage Conservancy

416 Chambers Street, P.O. Box 2338, Peterborough, K9J 7Y8
(705) 743-5599 www.kawarthaheritage.org

With generous support from the Friends of the Greenbelt Foundation



Conserving Today's Heritage for Tomorrow's Legacy