



Application for Appraisal Review and Determination of the Fair Market Value of an Ecological Gift

Instructions

Thank you for your interest in the Ecological Gifts Program (EGP). After Environment and Climate Change Canada (ECCC) receives a completed [Application for Appraisal Review and Determination of the Fair Market Value of an Ecological Gift](#) (application) and an appraisal report that meets our guidelines, the Minister of Environment and Climate Change (the Minister) will make a determination of the fair market value of your donation. This determination and the issuance of the Statement of Fair Market Value are required for you to claim the appropriate income tax deduction or credit for ecological gifts. For additional information about the process, please contact the EGP [Regional Coordinator](#) nearest to you.

The process for determining and certifying the donation's fair market value is as follows:

1. Send the completed application, along with a colour copy (or PDF version) of an appraisal report completed by a qualified appraiser (see [Guidelines for Appraisals](#)), to your EGP Regional Coordinator. If there are multiple donors, each donor must sign the application or complete separate, yet identical, applications. Please ensure that the names of the donor(s) identified on the application match those on the property title. By signing the application, you are confirming the fair market value estimate you want reviewed by ECCC. All of the donation details on the application (area, property legal description, value, etc.) must match the details in the appraisal report.
2. In most cases, within 90 days of receiving the complete application package outlined above, ECCC will issue a Notice of Determination of Fair Market Value of an Ecological Gift (Notice of Determination) informing you of the value the Minister is prepared to certify with respect to your donation. This value may be the same as the original appraised value, or a different value recommended to the Minister by ECCC's Appraisal Review Panel. When reviewing your application, we will contact you if we require additional information. If you have authorized us to directly contact the recipient or the parties who prepared the appraisal report (and/or any other documents submitted in support of this application), we will do so where it is necessary to obtain additional information.
3. Within 90 days of the date of the Notice of Determination, you must notify ECCC of your decision to: 1) accept the value, 2) request a redetermination, or 3) withdraw your donation from the EGP.

If you accept the fair market value indicated on the Notice of Determination, you should finalize the appraised donation with the recipient organization if the donation has not already been made. If a redetermination request is made and little or no new market or valuation information is provided, it is likely to result in a confirmation of the original determined value on the Notice of Determination.

If you are not satisfied with the fair market value of your ecological gift as certified by the Minister after a redetermination, you have 90 days after the day on which the Statement of Fair Market Value is issued to appeal that value to the Tax Court of Canada (or the Court of Québec if the gift is in Québec).

The fair market value listed on the Notice of Determination will apply to the appraised property for all income tax purposes related to charitable gifts for a period of two years from the Notice of Determination date, even if you withdraw your donation from the EGP.

4. Once your donation is completed, send ECCC evidence that the appraised donation has been made (such as a copy of the registered transfer/deed and the registered easement, covenant, or servitude agreement if applicable). Upon receiving evidence that the appraised donation has been made, ECCC will send you the Statement of Fair Market Value, after which the recipient of your donation should provide you with the official donation receipt, based on the fair market value determined by ECCC less any advantage you have received from the recipient.

To claim the tax benefits for ecological gifts, the **Statement of Fair Market Value**, the **Certificate of Ecologically Sensitive Land, Recipient Identification and Approval Pursuant to the *Income Tax Act of Canada*** (or in Québec, the *Visa pour dons de terrains ou de servitudes ayant une valeur écologique*), and your **donation receipt** (from the gift recipient) should be included with your income tax return.

If you have questions, please contact the EGP Regional Coordinator nearest to you.

Additional information is also available from:

National Ecological Gifts Program Secretariat
Environment and Climate Change Canada
Tel. (800) 668-6767
ec.pde-egp.ec@canada.ca



Donors: Is your ecological gift a gift?

The Minister of Environment and Climate Change does not assess whether or not the transfer of land or of an easement, covenant or servitude qualifies as a gift for the purposes of the *Income Tax Act* (or the *Taxation Act* in Quebec). Therefore, it is important for donors to satisfy themselves that the transfer of land or of the easement, covenant or servitude qualifies as a gift for the purposes of the *Income Tax Act* (or the *Taxation Act* in Quebec). It is strongly recommended that donors obtain independent tax and legal advice in connection with all implications of the proposed donation.

Additional Information

Additional information is available from the Canada Revenue Agency [website](#) or by calling 1-800-267-2384.

- [Charities and giving](#)
- [P113 – Gifts and Income Tax](#)
- [Income Tax Folio S7-F1-C1, Split-receipting and Deemed Fair Market Value](#)
- [Issuing complete and accurate donation receipts](#)

Additional information is also available from the Environment and Climate Change Canada, Ecological Gifts Program [website](#).

- [Fact sheet: Confirmation that Ecogifts are Eligible for Split-Receipting](#)
- [The Canadian Ecological Gifts Program Handbook](#)
- Other [EGP publications](#)



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DONOR IDENTIFICATION (provide full names and contact details for all donors on the title to the donation)

Name(s): _____
Contact name(s) if donor is a corporation: _____
Mailing address: _____
Town/City: _____ Province: _____ Postal code: _____
Telephone: _____ Email: _____

PROPERTY IDENTIFICATION (this information must match the details in the appraisal)

Type of donation: Land Covenant Easement Servitude Other – specify: _____
Area of donation: _____ hectares acres
Property legal description: _____

Property or lot number(s) (e.g. PID or PIN): _____
Has the property transfer already occurred? No Yes – date of registration: _____
Include a copy of the registered transfer documents and agreements or any encumbrances on title, if applicable.

APPRAISER IDENTIFICATION

Name: _____
Company: _____
Appraiser’s qualifications: AACI CRA ÉA Other(s) – specify: _____
Were other experts involved in this appraisal (e.g. timber valuation expert)? No Yes – specify: _____

APPRAISAL REPORT SUMMARY (please provide for all donations listed on this application)

Appraised fair market value of donation¹ to be reviewed: \$ _____
Effective date of the appraisal: _____

¹In the case of an ecological gift of a conservation easement, covenant or servitude, the value of the gift is the difference between the “before and after donation” values.

AUTHORIZATIONS

Do you authorize Environment and Climate Change Canada to communicate with the recipient of your donation about your proposed ecological gift, the content of this application, the appraisal report and any other documents submitted in support of this application to obtain additional information?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you authorize Environment and Climate Change Canada and its Appraisal Review Panel to communicate with the parties who prepared the appraisal report (and any other documents submitted in support of this application) concerning your proposed ecological gift, for the purpose of obtaining additional information?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you authorize Environment and Climate Change Canada to communicate the determination of the fair market value with respect to the appraisal review and determination process to the recipient of your proposed ecological gift?	<input type="checkbox"/> Yes <input type="checkbox"/> No

I have read the application instructions and understand the appraisal review and determination process as described.

Signature: _____

Date: _____

Note: All donors identified above must sign the same application or separate, yet identical, applications. By signing the Application for Appraisal Review and Determination form, you are confirming the fair market value estimate you wish to be reviewed by Environment and Climate Change Canada.

Submit a colour copy or a PDF of the appraisal to Environment and Climate Change Canada