

Application for a Fiscal Certificate for Donation of Ecologically Sensitive Land or a Servitude with Ecological Value (fiscal certificate/ecological gift)

Guide and Application Form

Information required before undertaking the Ecological Gift process

The Certificate for a Gift of Land or a Servitude with Ecological Value is a document that is required to attest the ecological value of such a gift. It is a fiscal measure aimed at encouraging the conservation of private lands. The Québec *Taxation Act* (CQLR, chapter I-3) and the federal *Income Tax Act* (R.S.C. [1985]) stipulate the legislative provisions that apply to this tax measure. They allow all individual or corporate landowners to donate land or a servitude for conservation purposes and to obtain the attendant tax benefits. The donor's gesture is recognized by preferential income-tax treatment. The taxation system allows a corporation to request a deduction in the calculation of its taxable income and an individual to request a non-refundable tax credit, which is not limited annually to 75% of his net income. The capital gain realized when such property is donated is tax exempt. Lastly, the unused portion of the deduction or the tax credit may be carried forward for 10 years by an individual and 20 years by a corporation.

The Québec and federal governments share responsibilities for processing the applications, pursuant to administrative agreements:

- the Ministère de l'Environnement et de la Lutte contre les changements climatiques (MELCC) is responsible for certifying the property's ecological value and the recipient. The MELCC processes applications for fiscal certificates and issues the Certificate for Donation of Ecologically Sensitive Land or a Servitude with Ecological Value, which is the only document required under both taxation systems to attest the ecological value of a property and the donee's eligibility. Applications must be submitted to the [Direction des aires protégées](#) in the MELCC, whose contact information is provided on page 8;
- Environment and Climate Change Canada (ECCC) administers the [Ecological Gifts Program](#). ECCC determines and certifies the fair market value of the property and issues the Statement of Fair Market Value of an Ecological Gift, which is the only document required under the two taxation systems to attest the monetary value of a gift. ECCC also processes requests for the disposition and change of use of land that has been subject to an ecological gift. All questions in this regard must be submitted to the Québec regional office of ECCC, whose contact information is provided on page 8.

The donor initiates the process and must reflect with the donee on the nature of the gift and its future management procedures. He must choose an eligible donee and determine with the latter each one's role, cost-sharing and the way to obtain the requisite information to apply. The donor must ensure that the transfer of the land or the servitude will constitute a gift for the purposes of the Québec *Taxation Act* and the federal *Income Tax Act*. To be eligible, a private property must display undeniable ecological value documented in a report that satisfies the MELCC's criteria. A sample table of contents of such a report is found on page 6.

At the time of his application for a fiscal certificate, the donor must submit the documents that attest his title of ownership of the land in question and specify whether the land is mortgaged, under lease, subject to a servitude or any other right to the title to property. **No application for a fiscal certificate will be processed unless the donor and the donee have submitted beforehand all the requisite documents.**

If verification confirms the eligibility of the donor, his land and his donee, the Direction des aires protégées in the MELCC will issue a fiscal certificate to the donor (Certificate for Donation of Ecologically Sensitive Land). The document is valid for 24 months. With a fiscal certificate, the donor must submit to ECCC his application for Statement of Fair Market Value of an Ecological Gift, supported by an independent appraisal of the fair market value of the donated lands, conservation easement, covenant, or servitude report written by an [accredited professional](#). A review panel comprising external evaluators who have shared their recommendations concerning the fair market value of the gift verifies the evaluation reports submitted to ECCC. When the review

panel deems the reports to be compliant, ECCC issues to the donor a Statement of Fair Market Value of an Ecological Gift. The document is valid for 24 months. Once the donor has received both documents, he proceeds with the ecological gift under the conditions mentioned in his application for a fiscal certificate, before the two documents expire. The ecological gift must be executed before a notary and may require the work of a land surveyor. In this respect, the [Direction des aires protégées](#) (MELCC), whose contact information is found on page 8, can provide the instructions to be transmitted to the notary or the land surveyor.

Following the ecological gift, the donor must submit to the Direction des aires protégées (MELCC) and to ECCC a copy of the deed of gift or servitude duly registered in the [Land register of Québec](#). Following receipt and validation of the deed, ECCC will issue to the donor a Statement of Fair Market Value of an Ecological Gift jointly signed by the MELCC. The donee must give the donor a gift receipt corresponding to the amount recorded on the statement. As for an ecological gift for part of the value, the amount of the receipt corresponds to the difference between the amount recorded on the Statement of Fair Market Value of an Ecological Gift and the consideration that the donor may have received. Lastly, to obtain the income-tax benefits, the donor must enter the correct amounts on the appropriate lines of each of his income-tax returns and append to them the fiscal certificate, the Statement of Fair Market Value of an Ecological Gift and the gift receipt for tax purposes issued by the donee. **It should be noted that neither ECCC nor the MELCC is authorized to determine whether a gift of property or a servitude satisfies the requirements of the federal *Income Tax Act* or the Québec *Taxation Act*.**

The donee is fully (gift in full ownership) or partially (gift of a servitude) responsible for the land subject to an attested ecological gift. He is responsible for the perpetual protection of the ecological gifts and becomes the guardian of the land. Pursuant to section 207.31 of the federal *Income Tax Act*, the donee is obliged to obtain beforehand a written authorization from ECCC for [any disposition or change of use of an ecological gift](#).

How to fill out the fiscal certificate application form

Section 1 – Information on the donor (If need be, use the appendix in Section 7 and clearly indicate the section of the form and the number to which the information refers)

1. Indicate the first name(s) and last name(s) of the donor(s). In the case of a legal entity, indicate its legal name and Québec enterprise number and provide a copy of the information sheet that establishes the status of information on the legal entity recorded in the [Enterprise register of Québec](#). If there is more than one donor (co-ownership), indicate the first and last name of each one and their contact information, as requested in boxes 1 to 9.
2. Enter the civic number, the name of the street and other contact information for the place of residence or of the head office of the business of the donor(s).
3. Indicate the name of the city of the place of residence or of the head office of the business of the donor(s).
4. Enter the name of the province or the territory of the place of residence or of the head office of the business of the donor(s).
5. Indicate the country of residence or of the head office of the business of the donor(s).
6. Indicate the postal code of the place of residence or of the head office of the business of the donor(s).
7. Enter the telephone number, including the area code, of the donor(s).
8. Enter the fax number, including the area code, of the donor(s).
9. Enter the email address of the donor(s).

10. Enter the name of the project manager mandated by the donee. In the case of a legal entity, indicate the name of the representative and attach a copy of the resolution that authorizes the representative to act on behalf of the legal entity. To obtain a sample resolution, please visit the MELCC website at: <http://www.environnement.gouv.qc.ca/biodiversite/prive/depliant-en.htm>.
11. Give authorization to communicate information pertaining to the application for a Certificate for a Gift of Land or a Servitude with Ecological Value or any other document relating to it. Since Environment and Climate Change Canada participates in processing the application, the donor must authorize the MELCC to transmit to ECCC information related to the application. The donor can also authorize or refuse to authorize the MELCC to exchange such information with the representative(s) of the donee described in section 2.

Section 2 – Information on the donee

12. Indicate the legal name of the donee, its charitable registration number and its Québec enterprise number and provide a copy of the information sheet that establishes the status of information on this legal entity recorded in the enterprise register. The name of the organization must appear on the list of recipients eligible to receive an ecological gift. The Québec and federal governments and the municipalities are all eligible to receive ecological gift.
13. Enter the civic number, the name of the street and other contact information for the head office the donee.
14. Indicate the name of the city where the donee's head office is located.
15. Indicate the name of the province where the donee's head office is located.
16. Indicate the postal code of the donee's head office.
17. Enter the telephone number, including the area code, of the donee.
18. Enter the fax number, including the area code, of the donee.
19. Enter the email address of the donee.
20. Enter the name of the project manager mandated by the donee. Indicate the name of the representative and attach a copy of the resolution that authorizes the representative to act on behalf of the donee. In the case of a municipality, the resolution must also indicate that the management of the property is intended to preserve in perpetuity biodiversity and natural environments. To obtain a sample resolution, please visit the MELCC website: <http://www.environnement.gouv.qc.ca/biodiversite/prive/depliant-en.htm> .

Section 3 – Information on the land covered by the ecological gift or the servitude (If need be, use the appendix in Section 7 and clearly indicate the section of the form and the number to which the information refers)

21. Specify whether the property covered by the gift is land or a servitude. If the ecological gift has already been made, provide a copy of the deed duly registered in the [Land register of Québec](#). In the case of a proposed gift of a servitude, provide a copy of the draft act. To obtain a sample servitude or clarification of the uses eligible for ecological gifts, please contact the [Direction des aires protégées](#) whose contact information appears on page 8.

It should be noted that land that was provided as an ecological gift, servitude and so on as compensation associated with the issuing of a certificate of authorization by the MELCC according to the [Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water](#) cannot be subject to an application for a fiscal certificate.

22. Indicate the name and the number of the administrative region(s) in which the land is situated.

Administrative region of Québec	Number	Administrative region of Québec	Number
Bas-Saint-Laurent	01	Côte-Nord	09
Saguenay–Lac-Saint-Jean	02	Gaspésie–Îles-de-la-Madeleine	11
Capitale-Nationale	03	Chaudière-Appalaches	12
Mauricie	04	Laval	13
Estrie	05	Lanaudière	14
Montréal	06	Laurentides	15
Outaouais	07	Montérégie	16
Abitibi-Témiscamingue	08	Centre-du-Québec	17

23. Indicate the name of the regional county municipality(ies) (RCM(s)) or their equivalent (urban community, metropolitan community, and so on) in which the land is situated.

24. Indicate the name of the municipality(ies) in which the land is situated.

25. Provide the cadastral designation of the land. Refer, if need be, to the cadastral renovation (where it is carried out), the cadastre, the original lot and the subdivisions of lots (above all in urban environments or if the application does not focus on full lots). To determine the cadastral designation of a lot, consult the purchase contract, the title of ownership or the municipal tax bill.

26. Attach a copy of the latest municipal tax bill.

27. Indicate the area of the land and specify the unit of measurement (hectares, acres, arpents, square feet, square metres, and so on).

28. Specify if the land is situated in an agricultural zone according to the *Act respecting the preservation of agricultural land and agricultural activities* (CQLR, chapter P-41.1).

29. Attach a plan showing the boundaries of the land and infrastructure (roads, buildings, and so on), which can be a land surveyor's plan.

30. Attach a copy of the title of ownership.

31. Please answer the following questions: At the time of its acquisition, was your land subject to a hypothec, a lease, a servitude or any other right? Since you became the owner of the land, have you sold part of it or granted a hypothec, a lease, a servitude or any other right in respect of the property? If you answered "yes" to any of these questions, please provide a copy of each of the relevant deeds.

32. Please answer the following question: Is the past use of the land likely to have contaminated the soil or sediments? In you are uncertain or answer "yes," specify the activity or provide any other relevant information (refer to the [Soils Protection and Contaminated Sites Rehabilitation Policy](#) and section 65 of the [Environment Quality Act](#)) and, where appropriate, a copy of the environmental audit report. **If the Phase 1 characterization report concludes that contaminants are potentially present on the land, a Phase 2 characterization will be requested.**

33. Indicate the realization of educational, scientific, tourist or other activities or the presence of infrastructure such as trails, buildings, dikes, promontories, display stands, dugouts, and so on, on the land.

34. Indicate the donee's intentions as regards proposed educational, scientific, tourist and other activities or the development of the land (trails, buildings or other infrastructure).

Section 4 – Undeniable ecological value and natural characteristics of the land

Section 752.0.10.1 of the Québec *Taxation Act* defines eligible gifts as:

- land situated in Québec which, in the opinion of the MELCC, has undeniable ecological value;
- a personal servitude encumbering land located in Québec which, in the opinion of the MELCC, has undeniable ecological value;
- land situated in a region bordering on Québec which, in the opinion of the MELCC, has undeniable ecological value, the preservation and conservation of which is important to the protection and development of Québec's ecological heritage;
- a personal servitude encumbering land situated in a region bordering on Québec which, in the opinion of the MELCC, has undeniable ecological value, the preservation and conservation of which is important to the protection and development of Québec's ecological heritage.

35. Indicate the title of the report describing the undeniable ecological value and the natural characteristics of the land, specify the name of the author or the organization that produced the report and their qualifications and append a signed copy of the report. To obtain a sample report, please see the Table of Contents on page 6 or contact the [Direction des aires protégées](#) (MELCC), whose contact information appears on page 8.

Here is non-exhaustive list of elements that can be described in the report:

Biological elements, that is to say elements related to life, living organisms, **fauna** and **flora** (a reservoir of individuals of one or more species that makes it possible to avoid the disappearance or fragmentation of habitats or to combat the impact of the harvesting of wildlife or plant species, rare species, species that are threatened or vulnerable or likely to be designated as threatened or vulnerable, alvars, staging areas, forest stands, wildlife corridors, specific plant communities, wintering sites, feeding areas, and so on). To obtain information on threatened or vulnerable species, please contact the [Centre de données sur le patrimoine naturel du Québec \(CDPNO\)](#). It is enough to submit a request.

Ecological elements, that is to say elements related to environments where living beings live and the relationships between such beings and the environment (wetland environments such as peat bogs, marshes, swamps, ponds, and so on; wetland environments such as lakes, watercourses, shores, and so on; forest stands, plant communities, and so on).

Geological elements, that is to say elements focusing on the knowledge of the earth and its surface, the history of its parts and changes in their arrangement (the watershed boundary between several major drainage basins, calcareous rock outcrops, serpentines, alvars, meteor or volcanic craters, fossil sites, grottoes, deep crevasses, and so on).

Geomorphic elements, that is to say elements related to deposits covering the earth's surface (eskers, morainic systems, frontal moraines, dune complexes, ancient deltas, kams and kettles, marine terraces dating from the last deglaciation, and so on).

Landscape elements, that is to say the elements of part of a natural territory visible to an observer (cliffs, waterfalls, glacial valleys, unrestricted views of a landscape that is unique or typical of a region such as the St. Lawrence River, a valley, a lake, and so on, and marine terraces older than the last glaciation).

In a broader, more comprehensive perspective, the assessment can also consider geographic and social features:

- the contribution of an ecological gift to the quality of life of the local or regional community;
- the ecological gift's development potential for the purposes of education, research, non-intensive recreation in natural environments, and so on;
- the threat that broader public access poses to the gift's ecological integrity;
- the presence of protected areas recorded in the [Register of Protected Areas in Québec](#).

Sample table of contents of an ecological report

1. Identification, location and description of the property
2. Current use of the property
3. Anthropogenic disturbances and infrastructure observed on the property
4. A description of the physical environment: topography, hydrography, soil and surface deposits
5. A description of the biological environment: plant communities, flora and fauna, wetlands and bodies of water
6. The proximity of protected areas or sensitive environments
7. Location map of the property
8. A map of the plant communities and threatened species
9. A map of infrastructure and disturbances observed on the property
10. A list of plant and wildlife species observed on the property
11. Photographs of features observed on the property

Section 5 – Application for recognition of land as a Nature Reserve (optional)

(If need be, use the appendix in Section 7 and clearly indicate the section of the form and the number to which the information refers)

The Direction des aires protégées (MELCC) will process this application.

Nature reserves are land under private ownership recognized by the Minister of the Environment and the Fight Against Climate Change pursuant to the *Natural Heritage Conservation Act* (CQLR, chapter C-61.01). They enable the owner of the land to preserve the natural features of his property and to oversee the use thereof.

The analysis of requests for recognition of nature reserves has been standardized so that **all the territories** submitted can be **recognized as protected areas** according to the standards of the International Union for Conservation of Nature (IUCN) and the MELCC and thus contribute to the [Register of Protected Areas in Québec](#). In other words, notwithstanding its area, a nature reserve must **necessarily qualify as a protected area**.

Section- Main steps in the recognition of a Nature Reserve

The process to recognize a nature reserve comprises several steps, of which the main ones are summarized below. Such recognition may be perpetual or for a term of not less than 25 years. To ensure the effective conservation of the natural characteristics or of the features whose interest warrants the preservation of a territory, it is preferable to opt for the longest possible duration.

Main steps :

- Acknowledgement of receipt of the application for recognition of the nature reserve;
- Analysis of the eligibility of the application according to the criteria established by the MELCC;
- Visit to the property and meeting with the owner to inform him of the ins and outs of a recognized nature reserve;

- Preparation of the agreement respecting the recognition of the nature reserve according to the framework models available from the [Direction des aires protégées](#) (MELCC), for example, a standard agreement or an agreement specific to small territories;
 - Signing of the agreement before the owner's acting notary and the Québec government's notary;
 - Registration of the agreement in the [Land register of Québec](#) and as of such publication, the agreement will bind all subsequent purchasers of the nature reserve;
 - Publication of the notices of recognition of a nature reserve in the *Gazette Officielle* and in a newspaper distributed in the region concerned.
36. Indicate the intention of the donee or the donor to request that this application be paired with an application for recognition of a nature reserve (section 54 *et seq.* of the *Natural Heritage Conservation Act*). The donee must append a copy of the resolution of the board of directors or the municipal council confirming that the signatory is authorized to request the legal status of a recognized nature reserve. If not, please go to section 6.
 37. Enter the desired name for the nature reserve. According to section 60 of the *Natural Heritage Conservation Act*, the expression "Recognized Nature Reserve" refers to nature reserves created pursuant to the Act. The designation of nature reserves is correspondingly subject to the [toponymy policies](#) of the Commission de toponymie du Québec. To obtain additional information on the criteria governing choice and rules for writing, please visit: <http://www.toponymie.gouv.qc.ca/ct/english.aspx>.
 38. Indicate the duration of the recognition. The agreement may be perpetual or for a term of not less than 25 years.
 39. Indicate the applicant's objectives concerning the protection of the land and the conservation measures that he hopes to implement to attain them. For example, preserve a marsh and its natural characteristics for the services that they render to the community by ensuring the maintenance and natural development of habitat suited to the plant and animal species found there.
 40. Describe the activities that the applicant wishes to allow on the land once it is recognized as a nature reserve. The activities allowed **must not put at risk the natural features of the land**. They must also **conform to the objectives pursued and the conservation measures** implemented. Some examples are nature interpretation activities, hunting, or firewood harvesting for domestic purposes whose volume is determined according to the area of the property.
 41. Describe the prohibited activities. The prohibitions must facilitate the **maintenance of the natural features of the land** and **attain the desired conservation objectives**.
 42. Specify the conditions governing the management of the land. Does the applicant intend to manage the property, or will he entrust such management to a non-profit conservation organization? The manager must ensure compliance with the prohibitions and infrastructure maintenance, where applicable.
 43. In cases where a non-profit conservation organization assumes the management, indicate its legal name and address (number, name of the street, and so on) and the city, province and postal code of the place where it is established. Also provide the requisite information on the project manager (name, telephone number, fax number and email address).
 44. Indicate the management organization's mission as stipulated in the letters patent or general by-laws. Append a copy of the letters patent and general by-laws and a copy of the resolution of the board of directors of the organization confirming acceptance of a mandate to manage the property.
 45. Indicate if a conservation or management agreement is in force between the applicant or the donee and a non-profit conservation organization and append a copy of the agreement where appropriate.
 46. In the event of the dissolution of the managing organization, indicate if the letters patent or the general by-laws of the organization contain one or more clauses governing the transfer of assets and responsibilities to another non-profit conservation organization that pursues similar objectives.

Section 6 – Declarations and signing of the application – The donee or the donor of the property/ies covered by the application for a fiscal certificate and, where appropriate, an application paired with an application for recognition of land as a nature reserve, must sign the application form.

Section 7 – Appendix (Additional space is available to add information. Clearly indicate the section of the form and the number to which such information refers)

Section 8 – Statistical information (optional) The anonymous questionnaire can be completed on a voluntary basis and seeks to determine the profile of the owners of the nature reserves. Subsequent processing of the information collected in no way makes it possible to identify individually the owners who provide information.

Contact information – Direction des aires protégées in the MELCC and the Québec regional office of Environment and Climate Change Canada

Application for a fiscal certificate Ministère de l'Environnement et de la Lutte contre les changements climatiques (MELCC)	Direction des aires protégées 675, boulevard René-Lévesque Est, 4 ^e étage boîte 21, Québec (Québec) G1R 5V7 Telephone: 418 521-3907 Fax: 418 646-6169 Email: visafiscal@environnement.gouv.qc.ca
Ecological Gifts Program Environment and Climate Change Canada (ECCC), Canadian Wildlife Service – Québec region	1550, avenue D'Estimauville, bureau 801 Québec (Québec) G1J 0C3 Telephone: 418 649-6136 Fax: 418 649-6591 Email: ec.pde-egp.ec@canada.ca

Useful references

Commission de la protection du territoire agricole du Québec

Website: www.cptaq.gouv.qc.ca

Commission de toponymie du Québec:

Website: www.toponymie.gouv.qc.ca/ct/english.aspx

Ministère des Affaires municipales et de l'Habitation

Website: www.mamh.gouv.qc.ca

Canada Revenue Agency

Charitable organizations website: <https://www.canada.ca/en/services/taxes/charities.html>

Ministère de l'Environnement et de la Lutte contre les changements climatiques

Fiscal certificate: <http://www.environnement.gouv.qc.ca/biodiversite/prive/don-visa/index.htm>

Nature reserves: <http://www.environnement.gouv.qc.ca/biodiversite/prive/depliant-en.htm>

Environment and Climate Change Canada

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

Reminder

Depending on the information entered on the fiscal certificate application form, the following documents must be appended:

For all applications for the fiscal certificate

- A copy of the official document mandating the donee's representative (box 20)
- If the ecological gift has already been made, provide a copy of the notarial deed duly registered in the Québec Land register (box 21)
- In the case of a proposed gift of a servitude, a copy of the draft deed (box 21)
- Plan of the land and the infrastructure (box 29)
- A copy of the titles of ownership (box 30)
- A copy of any deed pertaining to the rights associated with the land (box 31) (consent of the rights holder(s) required)
- A signed report that emphasizes the ecological value and natural characteristics of the land. If the application is sent by regular mail, send two copies of the report (box 35)

If the donor is a legal entity

- Information sheet from the enterprise register (box 1)
- A copy of the official document mandating the representative to act on behalf of the legal entity (box 10)

If the application for a fiscal certificate is paired with an application for recognition of a nature reserve

- A copy of the latest municipal tax bill (box 26)
- A copy of the conservation or management agreement concluded between donor or the donee and the non-profit conservation organization (box 45)
- A copy of the letters patent or the general by-laws of the non-profit conservation organization that is a party to the agreement (box 44)

Important reminder

- Did you sign your application for a fiscal certificate (boxes 47 and 48)?

No application for a fiscal certificate will be processed unless the donor and the donee have submitted beforehand all the requisite documents.

Application for a Fiscal Certificate for Donation of Ecologically Sensitive Land or a Servitude with Undeniable Ecological Value

Section 1 – Information on the donor		
1. General information (If need be, use the appendix in Section 7 and clearly indicate the contact information for each donor)		
Last name (natural person) or legal name (legal entity)		First name (natural person) or Québec Enterprise Number (legal entity)
<input type="checkbox"/> Information sheet that establishes the status of information on the legal entity in the enterprise register		
2. Address		3. City
4. Province (or the equivalent)	5. Country	6. Postal code (or the equivalent)
7. Telephone number	8. Fax number	9. Email address
10. Name of the project manager		Name of the representative (legal entity)
<input type="checkbox"/> Resolution mandating the representative to act on behalf of the legal entity <input type="checkbox"/> This application constitutes the mandate given to the project manager by the donor.		
11. Authorization to communicate information on the application		
<input type="checkbox"/> I hereby authorize the Ministère de l'Environnement et de la Lutte contre les changements climatiques (MELCC) to transmit the information relating to this application to Environment and Climate Change Canada. MELCC cannot process the application without such authorization.		
<input type="checkbox"/> I authorize the MELCC to exchange information relating to this application with the representative(s) of the donee described in section 2.		
<input type="checkbox"/> I do not authorize the MELCC to exchange information relating to this application with the representative(s) of the donee described in section 2.		

Section 2 – Information on the donee

12. General information

Legal name

Québec Enterprise Number

Information sheet that establishes the status of information on the legal entity in the enterprise register

Charitable registration number

13. Address

14. City

15. Province

16. Postal code

17. Telephone number

18. Fax number

19. Email address

20. Name of the project manager

Name of the representative

Resolution mandating the representative to act on behalf of the donee

This application constitutes the mandate given to the project manager by the donee

Section 3 – Information on the land covered by the ecological gift or the servitude

21. Property covered by the ecological gift

Land: If the gift has already been made, provide a copy of the deed duly registered in the Land register of Québec.

Servitude: Provide a copy of the draft deed or, if the gift has already been made, provide a copy of the deed duly registered in the Land register of Québec.

22. Administrative region(s) (Indicate the name and the number of the administrative region(s))

23. Regional county municipality(ies) (RCM(s)) or the equivalent (urban community, metropolitan community, and so on)

24. Municipality(ies)

25. Cadastral designation (If need be, use the appendix in Section 7 and clearly link each lot to its range and cadastre)

26. Municipal taxes

Attach a copy of the latest tax bill

27. Surface area of the land

28. Agricultural land base

Yes No

29. Land plot plan and location of infrastructure (roads, buildings, and so on)

Land surveyor's plan Other

30. Titles of ownership

Attach a copy of the title(s) of ownership

31. Rights affecting the land (attach a copy of each of the deeds concerned) Yes No

Hypothec

Servitude

Consent of the rights holder(s) required

Lease

Sale of parts

Other (please specify):

32. Past use of the land likely to have contaminated the soil or sediments

No

Perhaps: Provide details of the activity or the Phase 1 characterization report.

Yes: Provide details of the activity or any other relevant information and, where appropriate, a copy of the Phase 1 characterization report.

33. Activities carried out or presence of infrastructure on the land (If need be, use the appendix in Section 7 to describe the activities and the infrastructure)

34. Donee's intention concerning the proposed activities, or the development of the land and conservation objectives targeted (If need be, use the appendix in Section 7 to describe the activities and the infrastructure)

Section 4 – Undeniable ecological value and natural characteristics

35. Report highlighting the undeniable ecological value and the natural characteristics of the land
(attach a copy of the report)

Title of the report:

Attach two (2) copies of the signed report

Last and first names of the author or name of the organization responsible for the contents

Qualification of the author

Section 5 – Paired application for recognition of a Nature Reserve (optional)

36. Intention of the donor and the donee to pair this application with an application for the recognition of land as a Nature Reserve

Application for the recognition of land as a nature reserve. Where appropriate, attach a copy of the resolution that authorizes the representative to act on behalf of the donee.

No application for the recognition of land as a nature reserve. Please go to section 6.

37. Desired name for the Nature Reserve

38. Duration of the recognition

Perpetual

25 years

Other duration:

39. Objectives and conservation measures (If space is insufficient, use the appendix in Section 7)

40. Activities permitted (If space is insufficient, use the appendix in Section 7)

41. Prohibited activities (If space is insufficient, use the appendix in Section 7)

42. Management of the land

Note: If a non-profit conservation organization will manage the nature reserve, please fill out boxes 43 to 46. If not, please go to box 47.

Management assumed by: The owner A non-profit conservation organization

43. The non-profit conservation organization that is assuming management

Name

Address

City

Province (or the equivalent)

Country

Postal code (or the equivalent)

Name of the project manager

Telephone number

Fax number

Email address

44. Mission of the organization (If space is insufficient, use the appendix in Section 7.) **(Attach a copy of the letters patent, the general by-laws and, where appropriate, the resolution confirming acceptance of a mandate to manage the property)**

45. Agreement already in force between the donor or the donee and a non-profit conservation organization

Yes (attach a copy of the agreement)

No

46. Clauses to transfer management to another non-profit conservation organization

Yes (attach a copy of the letters patent or the general by-laws)

No

Please consult the reminder to ensure that you submit all the requisite documents.

Section 6 – Declarations and signing of the application			
<p>The donor declares that the nature of his ecological gift is voluntary (without legal obligation) and absolute (without restriction, reserve or condition). The donor declares that the information provided, and the documents appended are, to his knowledge, complete and truthful in all respects.</p>			
47. Name in block letters			
Signature of the donor		Date	
		Year	Month
			Day
<p>The donee declares that he intends to receive this ecological gift and that he will use it for the purpose of preserving biodiversity and natural environments.</p>			
48. Name in block letters			
Signature of the representative of the donee		Date	
		Year	Month
			Day
<p>Important: <u>If this application satisfies the established criteria, the MELCC will issue a fiscal certificate to the donor. This document will not attest that the transfer of the property or the servitude fulfils the requirements respecting gifts stipulated in the Québec <i>Taxation Act</i> or the federal <i>Income Tax Act</i>, since Revenu Québec and the Canada Revenue Agency assume this responsibility.</u></p>			
<p>This application form for a fiscal certificate can be downloaded from the Ministère de l'Environnement et de la Lutte contre les changements climatiques website (www.environnement.gouv.qc.ca) or be obtained by contacting the information centre of the Ministère de l'Environnement et de la Lutte contre les changements climatiques at 418 521-3830 in the Capitale-Nationale region or 1 800 561-1616 elsewhere.</p>			
<p>The signed form accompanied by the requisite documents must be sent to the Direction des aires protégées in the MELCC, whose contact information is provided on page 8.</p>			

Section 7 – Appendix

This appendix can be photocopied, if need be.

Additional information (Clearly indicate the section of the form and the number to which such information refers)

Section 8 – Statistical information (optional)

Applicants can complete this section anonymously and voluntarily. It seeks to elaborate the profile of the owners of “Recognized Nature Reserves” and to better ascertain their reasons for seeking recognition of a nature reserve. By answering this section, you will enable the Ministère de l’Environnement et de la Lutte contre les changements climatiques to better understand its clientele and adapt its tools to your needs. Subsequent processing of the information collected in no way makes it possible to identify individually the applicants who provide information.

1. To which group do you belong?				<input type="checkbox"/> Individuals	<input type="checkbox"/> Organization/company/institution
If you belong to an organization, an association, an institution or a company, please go to question 4.					
2. What is your age group?					
<input type="checkbox"/> Between 20 and 35 years of age	<input type="checkbox"/> Between 36 and 50 years of age	<input type="checkbox"/> Between 51 and 65 years of age	<input type="checkbox"/> Between 66 and 80 years of age	<input type="checkbox"/> Over 80 years of age	
3. What is your annual household income?					
<input type="checkbox"/> Less than \$20 000	<input type="checkbox"/> Between \$20 001 and \$40 000	<input type="checkbox"/> Between \$40 001 and \$65 000	<input type="checkbox"/> Between \$65 001 and \$85 000		
<input type="checkbox"/> Between \$85 001 and \$100 000	<input type="checkbox"/> Between \$100 001 and \$150 000	<input type="checkbox"/> Between \$150 001 and \$200 000		<input type="checkbox"/> More than \$200 001	
4. In what capacity are you the owner of the land?		<input type="checkbox"/> Individual		<input type="checkbox"/> Family	
<input type="checkbox"/> Co-owner	<input type="checkbox"/> Company	<input type="checkbox"/> Conservation organization		<input type="checkbox"/> Local association	
<input type="checkbox"/> Municipality	<input type="checkbox"/> Religious institution	<input type="checkbox"/> Educational institution		<input type="checkbox"/> Other:	
5. How did you find out about the status of Nature Reserve?					
<input type="checkbox"/> MELCC website		<input type="checkbox"/> Other websites		<input type="checkbox"/> Brochure/advertising	
<input type="checkbox"/> Neighbour/friend/family		<input type="checkbox"/> Municipality		<input type="checkbox"/> Information session	
<input type="checkbox"/> Organization/association		<input type="checkbox"/> Other (please specify):			
6. How did you become the owner?					
<input type="checkbox"/> Family property/inheritance		<input type="checkbox"/> Purchase		<input type="checkbox"/> Gift	
<input type="checkbox"/> Other (please specify):					
7. Since when have you owned a Nature Reserve (month and year)?					
8. Why are you applying for recognition of a Nature Reserve? You may check more than one answer.					
<input type="checkbox"/> To protect my family patrimony		<input type="checkbox"/> To make a concrete gesture for conservation			
<input type="checkbox"/> To protect the ecosystems of my property		<input type="checkbox"/> To support a broader local conservation project			
<input type="checkbox"/> To curb development pressures		<input type="checkbox"/> To have recognized my involvement in conservation			
<input type="checkbox"/> For the financial benefits		<input type="checkbox"/> For the protection of historical and cultural heritage			
<input type="checkbox"/> Other (please specify):					