

the Acorn



The Newsletter of the Salt Spring Island Conservancy Number 35, Summer 2007

Last Child in the Woods

Last month I attended a talk at the University of Victoria by Richard Louv who has written a book called *Last Child in the Woods, Saving Our Children from Nature-Deficit Disorder*. It was a thought provoking talk and I was lucky enough to be invited to a conference at Royal Roads University, over the next two days, where 60 people discussed the question “How do we better engage children with nature?”

Richard Louv’s book is about how so many older people grew up exploring their natural environment unsupervised. Most people from the Baby-Boom generation and older have stories to tell about exploring the ponds, seashore, forests and fields around their homes and cottages. Stories about the bonds made with friends, the risks taken and the things learned. It seems that because of many reasons, -- Richard Louv believes for the most part because of fear (of strangers, injury, litigation) -- the current generation of children are missing out on this critical form of play needed for healthy human development, time spent in nature. This book brings together the research on the growing trend of obesity, attention disorders and depression in children and how exposure to nature (even in city parks, gardens and vacant lots) may be the best cure.

For me, the most memorable story that Richard Louv told was about how he was asked to give a lecture to a high school in a large city in the US. He arrived expecting to face hundreds of fidgety, whispering teenagers who would barely tolerate his presentation. He was amazed when he spoke for 2 hours and the room was so silent that you could hear a pin drop. Afterwards, he asked the biology teacher who invited him why he thought the students were so attentive. The teacher said that it was because he gave them hope.

The message of Mr. Louv’s lecture was that we have built a civilization on fossil fuels, coal and oil. We know

that we are fast approaching the end of this civilization. He said that this is a tremendous opportunity for every child because we need to now build a new civilization; to invent and develop new forms of sustainable agriculture, power generation, community plans, transportation systems... and that the next generation is the one who must do this. The children of today will have jobs that we haven’t even heard of yet. But, Richard added, how will these children do this, this huge exciting task of rebuilding a civilization, without a knowledge and connection to the place where they live, to their own ecosystems?

So, at the Royal Roads conference, I was lucky enough to join 60 people: professors from UVic, SFU, UNBC, the CEO from Mountain Equipment Coop; representatives from the aboriginal community and church community; teachers, people from parks and the Ministry of the Environment and people from various environmental groups from as far away as Toronto. As we discussed the question “How do we better engage children with nature?” I found myself speaking out about the things we have on Salt Spring - we have schools with natural play areas where children can forage berries and nettles and build forts. We have many teachers at many schools that are passionate about place-based nature

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The Map Is Not the Territory

Someone famous said it or was made famous by saying it: "The map is not the territory." The model is not the reality.

A map made by the Islands Trust Fund this winter lies on my desk. Within the familiar outline of Salt Spring Island most areas are the blank white of clueless paper, blurred grey by myriad sharp-shouldered lot lines. Where politics and law have set places apart from the general run of human affairs, Protected Areas are emblazoned in colour. Community parks are soccer-jersey fuchsia. Provincial parks are compromise green, Mt. Maxwell watershed land is casket purple. CRD regional parks are the hue of old-growth fir.

Under the bright veneer each Protected Area is different in the words defining purpose and guiding administration, in the forms of nature it includes, in priorities for use and in strength of protection. Provincial parks, for instance, which make up a good two-thirds of the coloured acreage, are coloured alike. However, four blocks are Ecological Reserves, off-limits to almost everyone, while Ruckle Provincial Park protects picnics, sheep pastures and a forest recovering from a thorough thrashing.

Community parks span the range from soccer fields to tiny remnant bits received in exchange for higher profits for developers, to a valuable natural area nestled in a cluster of Crown and Conservancy lands.

Little logic but a whole lot of historic opportunism explains our collection of Protected Areas. It's an old story in North America. Protecting places against the flood tide of progress is an afterthought. Tides flood low ground and leave the high, which is where parks mostly perch. Areas are Protected with unallocated tax dollars and philanthropy, both of which are somewhere other than first in line.

Opportunism? To one excessively attached to reason it may leave a bad taste, but pursuers of causes who ignore opportunities are, at the very least, stupid. If a pioneer farm family offers 1100 acres for a park, do you refuse because it isn't in the plan? If an owner calls with an invitation to talk about a 20-acre conservation covenant, do you say no? If Vancouver venture capital parachutes onto 2600 acres of forest and sets the public on fire, do you, or don't you, ride the wave and end up with a really big bunch of Protected (if partly scalped) Areas? You say yes! and let nature's resilience and your own later efforts fill in the forest and connect the blocks to make more eco-logic as time goes on.

The uncoloured areas on the map on my desk are the pool containing all that latent opportunity. It's a sea of whimsy, for sure. Official Protected Areas have their shortcomings, mostly errors of omission, but the attitudes and programs that protect them are relatively stable. Private stewardship, by contrast, can be rock-solid for years, then change overnight. The old folks love the home place, kids have other interests, parents die, kids sell. Or: youngsters

leave home, hoping to come back, but a postcard announces that Mom and Dad met with a realtor. They bought an RV and are parked in Quartzite, AZ playing checkers in a gritty wind and going to funerals for a chance to dress up.

The reverse happens, too. An owner tough on nature moves to Surrey; the new owners are itching to spend savings restoring the land.

The condition of nature on these thousands of private holdings spans the imaginable range plus one. Sampling them is like dipping a spoon into a mulligan. One dip reveals disaster, an uncaring owner abusing vulnerable land. The next surfaces a pearl, a nature-gifted landscape whose owners love it. Mostly what you get is average-palatable turnips, land that is a pretty good home for people and whatever forms of nature get along there. Lorquin's Admirals. Cooper's hawks. Banana slugs. Trees tattooed by sapsuckers.

Our little farm is somewhere in that common range. One acre of 16 is smothered by buildings and driveway. An acre is a former gravel dump mercifully hidden by a thorny hell of wild rose and blackberry, beloved by quail. A jewel of a pond collects seepage at the start of a creek. Tonight the shouting tree frogs rival the old Soviet Army Chorus and Band singing Kalinka. The creek winds among mint and hardhack and loudly possessive wrens and yellowthroats. Plants who own us control five acres of orchard, lawn, flowering perennials and edible garden. Hay from some fields sweetly scents our barn, a donkey paddock, and the orchard again, in sequence. A copse of firs stacks carbon in 80-foot-high vaults. It's unspectacular but we love it. Take care of it as best we can, not wrenching it out of shape, letting time and nature mostly alone. We stick to basics: let it be diverse, keep it greenly covered, don't poison it.

As I said, private lands are the pool from which future Protected Areas will be drawn. I hope we are proactive opportunists, spreading the word about land gifts, covenants. Ready when lightning flickers. The Islands Trust Fund calculates that 18.6% of the Island is in Protected Areas today. (They include community parks and Ruckle farmland, which are doubtfully protected or doubtfully natural.) If remaining Crown lands were designated for protection the total would be about 23%. If, as well, we were able to secure now-vulnerable sensitive ecosystems (also mapped) that figure would rise to 30% or more. It's a good goal.

While we work on that we need to be energetic in our programs to upgrade stewardship on all private lands. You can't buy the Island. I'll wager that effective peddling of the message of skilled care will make nature safer and more diverse in the long run than costly, come-by-chance additions to Protected Areas.

It's not the map that matters, it's the territory.
– Bob Weeden

Eco-Home Tour Volunteers Needed

Last summer, the second annual Salt Spring Eco-Home Tour was a huge success when 600 residents and visitors participated in tours to 10 Eco-Homes led by the homeowners/builders. This tour could not be possible without the overwhelming support of the dozens of volunteers who help each year. Volunteers spend a half day with a partner assisting homeowners with parking, checking tickets, passing out home information sheets, and giving general information on the tour, maps, and Salt Spring! We have a great volunteer training party before the tour, and every volunteer receives a ticket to tour the homes for the half of the day that they are not volunteering. Please let Karen know if you are interested at the Salt Spring Island Conservancy office: 538-0318, or by email: ssiconservancy@saltspring.com.

Sunday, June 17, 10am – 4pm

This year's tour will focus on what each person can do to help turn the tide of climate change by reducing their energy use through adoption of at least one idea that they see on the tour. The tour will focus on the actions the landowners have taken to reduce energy and resource use through such features as solar power, hemp straw bale walls, insulation, masonry heating, Energy Star appliances, water-catchment, and grey water systems. Salt Spring Island has a reputation as a unique place where innovative individuals live among nature, but our reputation is growing as a community that is leading the way by embracing increased energy efficiency. The homeowners, who in most cases built their own homes, will explain the many cutting edge features incorporated into the home designs. On the tour is an a masonry heater with built-in bake oven and plumbing for hot water, the island's first legally permitted cob dwelling which has walls made from sand, clay and straw, and insulation made from recycled blue jeans; a water catchment system; and a hemp straw bale home. Straw bale walls are highly insulative (up to R40) and sound proof. The homes are packed with ideas to reduce energy and water usage, and associated operating costs.

Tickets will be available May 17th and are \$25 each, or a carpooling group can buy a 4 tickets for \$90. Discounts will also be available at the Conservancy office to drivers of hybrid, biodiesel and Smart cars, as well as cyclists. Carpooling and cycling are highly encouraged and the homes on the tour this year are being selected for ease of access. You can also meet at Gulf Islands Secondary School to park your car, and form carpools at 9:00am. All proceeds go to support the operations of the Conservancy to educate schoolchildren, the public, and landowners about land stewardship and conservation.

Volunteers are also needed for the first annual Transportation Options Fair on Saturday, June 16, in and around Ganges. The fair is being organized by the Community Energy Strategy Task Force as part of ongoing attempts to raise local awareness of issues around energy conservation, and efficient transportation alternatives. Plans for the day include information and tips for energy-efficient travel, and workshops on bicycle tune-ups and maintenance. There will be a special car show of fuel-efficient models. A selection of lung-friendly, silent electric bikes and scooters will be available to test-ride. A free-for-all demonstration of decorated, altered, and just-plain-weird bicycles will be part of an organized 'critical mass' ride through Ganges. If you would like to volunteer, please call Christine Atkinson at 537- 4400 or email atkinsonchristine@hotmail.com.

– Karen Hudson

Annual General Meeting May 11

Salt Spring Island Conservancy members are hereby notified of the Annual General Meeting at the Lion's Hall, 103 Bonnet Ave, off Drake Rd, Ganges, at 7:00pm on Friday, May 11, 2007

Members will elect new directors for two-year terms. Candidates standing for election include: Jean Brouard, Robin Ferry, Jean Gelwicks, Maxine Leichter, Steve Leichter, and Jane Petch.

The Board proposes one motion for membership approval: 1) to set the number of directors at 14 for 2008/2009: our Bylaws set a minimum number of directors (5) but allow the membership to establish a current maximum. To allow us to have a set number of directors as a target for our nominations process in early 2008 (for elections at May 2008 AGM), we ask members at the 2007 AGM to set a maximum number of 14 directors for 2008/2009.

Guest speaker Blair Hammond, Habitat Protection Biologist with the Canadian Wildlife Service and Environment Canada, will give a presentation on the Federal Ecogifts Program.



Land as Legacy

The tax advantages of conserving ecologically sensitive lands

Natural habitats across much of Canada's settled landscapes are under significant strain. The loss of wetlands, woodlands, grasslands and other ecosystems is of significant concern to governments and land conservancies, particularly in landscapes dominated by private land ownership.

Private lands tend to be disproportionately important for wildlife. This is because places that are good for establishing towns and cities (areas with good soils, fresh water, timber and mild climates) also tend to be very rich



Blair Hammond Photo by Christian Englestoft

and diverse ecosystems. Many of Canada's most biologically diverse ecosystems are in landscapes dominated by private lands. Thus to protect some of Canada's most important wildlife habitat it is necessary to engage private landowners in stewardship and conservation.

Fortunately, there are many landowners who wish to see the natural features of their land protected in perpetuity and there are now significant income tax incentives available to enable landowners to protect habitat on their properties and leave a legacy for future generations.

Under Environment Canada's Ecological Gifts Program, landowners can choose to donate ecologically sensitive land, a partial interest in such land (a covenant, easement

or servitude) or, in common law jurisdictions, a remainder interest resulting from a life estate, to a qualified recipient. In Québec, instead of a remainder interest a donor may donate land but reserve superficies ownership of a building on the land.

To date, over 500 ecological gifts have been completed across Canada. Some are small properties protecting important habitat for species at risk, others are thousands of hectares in size and protect significant landscapes. These gifts protect lands of local, regional, provincial, national and international significance. Together, they total over 47,000 hectares and are valued at over \$155 million. Nearly 80 percent of these donations have been made by individuals or families, with the remainder given largely by corporations.

The Tax Advantages of Ecological Gifts

As with other charitable gifts under the Income Tax Act, ecological gifts by individual donors are eligible for a non-refundable federal tax credit of 15.25 percent of the first \$200 of the fair market value of the gift and 29 percent of the balance (plus any corresponding provincial income tax credits). Corporations may deduct from income an amount up to the fair market value of the ecological gift.

For donors of certified ecological gifts there is no limit to the total value of the donation eligible in a given year for the deduction or credit, and donors of ecological gifts made after May 2, 2006 are not subject to tax on any capital gains accruing in respect of the property (land donations that proceed outside of the Program are subject to a taxable deemed capital gains inclusion for income tax purposes). Any unused portion of the donor's gifts may be carried forward for up to five years.

Two additional benefits provide donors with peace of mind about their ecological gift. First, using information provided by the donor, the federal Minister of the Environment certifies the value of an ecological gift for all tax purposes. In Quebec (in accordance with the Quebec Taxation Act) ecological gifts must also be certified by the Quebec Minister of the Environment.

Second, for donations made to registered charities and local governments, long term security for ecological gifts is provided by Income Tax Act provisions that require the authorization of the Minister of the Environment or the Minister's designate for any change in use, or disposition, of an ecological gift. Failure to receive this authorization will result in a penalty of 50% of the property's value at the time the change in use or disposition takes place, providing recipients with a strong incentive for maintaining ecogifts as conservation lands in perpetuity.

How Does 'Ecogifting' Work?

To qualify for treatment as an ecological gift the federal Minister of the Environment (or designate), must certify

the donation's ecological sensitivity, approve the recipient organization and determine the fair market value of the subject property. In Quebec the Minister of Sustainable Development, Environment and Parks is responsible for certifying the ecological sensitivity and recipient, and also signs the Statement of Fair Market Value issued by Environment Canada, which certifies the market value of the ecogift for income tax purposes.

Ecologically sensitive lands are defined as areas or sites that currently or could, at some point in the future, contribute significantly to the conservation of Canada's environmental heritage. Areas of remnant native habitats in southern Canada will typically qualify as ecologically sensitive. In most cases, a representative of Environment Canada will visit the property as part of the certification process. Areas of purely cultural or agricultural interest will not qualify as ecologically sensitive.

Recipients of ecological gifts may include government agencies (e.g., national and provincial parks departments, and local governments) and over 150 eligible charitable nature conservation organizations; a list of these charities is available on the Ecological Gifts Program's website. It is the recipient's responsibility to ensure that the ecological gift is managed for its conservation values in perpetuity.

When the donor is ready to have the ecological sensitivity and recipient of the gift certified, he or she needs to contact Environment Canada or its designated authority. When the donor is ready to have the fair market value of a proposed ecological gift determined, he or she applies to Environment Canada. Under the Appraisal Review and Determination Process, a narrative real estate appraisal provided by the applicant is subjected to the review by outside real property experts, who make a recommendation to the Minister of the Environment as to the value. Typically, the determination process takes less than 90 days from the time of application. If the donor disagrees with the determined value, he or she can apply for a Redetermination.

The Significance of Ecological Gifts

Ecogifts include some of the highest value charitable donations in Canada and comprise a substantial portion of the total value of charitable gifts given to the environmental sector. Although corporate and high net worth donors have made significant ecological gifts, a substantial number of ecogifts come from middle class donors who have a strong desire to protect cherished family lands for future generations. Because ecological gifts often involve complex tax and financial considerations for donors, well informed professional advisors are extremely important to the Program's success.

Ecogifts are also significant from a conservation perspective protecting habitats and features that are locally

to internationally significant, including habitat for a variety of species across Canada. Ecogifts have been made in every province in Canada.

For more information on the Ecological Gifts Program, visit the Website at <http://www.cws-scf.ec.gc.ca/egp-pde/> or contact the National Coordinator at 1-800-668-6767. A listing of regional coordinators is available on the Website.

Ecogifts and Split-Receipting

Draft amendments to the Income Tax Act issued most recently in July 2005, but not yet enacted, permit the issuance of donation receipts in circumstances where an intention to make a gift is present but some benefit (or "advantage") is also received by the donor. These amendments permit the practice of "split-receipting", by which a qualified recipient will be able to issue a donation receipt reporting both the fair market value of property transferred to it and the "eligible amount of the gift", which is the difference between the fair market value of the property transferred and the value of any advantage to the donor. Under these proposed amendments, the donor's proceeds of disposition will generally be computed based on the fair market value of the property transferred, while the donor's donation tax credit or deduction is based on the eligible amount of the gift.

The Canada Revenue Agency (CRA) has released guidelines which discuss the proposed amendments and are available on the CRA website at www.cra-arc.gc.ca/E/pub/tp/itnews-26/itnews-26-e.pdf. The guidelines indicate that potential donors may rely on the guidelines even though the proposed amendments have not yet become law. The Canada Revenue Agency has confirmed that it is possible for split-receipt donations to qualify as ecogifts and the Ecological Gifts Program has a fact sheet on split-receipting available at <http://www.cws-scf.ec.gc.ca/egp-pde/default.asp?lang=en&n=D85A0090>.

Ecogifts of remainder interests

In Canada's common law jurisdictions, if a donor donates his or her land to a qualified recipient but retains a life estate or grants a life estate to someone else such as a family member (allowing that person to occupy the property for the duration of their life), the donor has donated the remainder interest to the recipient. Gifts of remainder interests in land, following the granting of a life estate, are eligible to be ecogifts if they meet ecogift certification requirements and CRA requirements as described in IT 226R, Gift to a Charity of a Residual Interest in Real Property or an Equitable Interest in a Trust. <http://www.cra-arc.gc.ca/E/pub/tp/it226r/README.html>

Instruments similar to life estates, called superficies, are available under the Civil Code (C.C.Q.) for landowners in Quebec. Provisions for the establishment of superficies are contained in section 1110 of the C.C.Q. The agreement

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Upcoming Events

May 5th and 19th (Saturday): Enjoy Spring Birds! Bob Weeden will trade bird-watching tips and amble around one of Salt Spring Islands' best birding places, Ford Lake, with anyone wanting to join in. Bob likes to use ears, eyes and knowledge of local bird behaviour and habitats to identify all those lovely but frustrating brush skulkers. Meet at the end of Garner Rd. at 9am with binoculars. Please pre-register by calling the office, 538-0318, or Bob 537-5403. You can also e-mail: ssiconservancy@saltspring.com.

April 19th (Thursday): Solutions to Global Climate Change Slide show and talk by Guy Dauncey author of Stormy Weather: 101 Solutions to Global Climate Change. We are co-sponsoring with I-SEA, and SSI Energy Strategy. 7:30 - 9:30pm, Community Gospel Chapel

May 11th (Friday): Salt Spring Island Conservancy Annual General Meeting. AGM with guest speaker Blair Hammond, Canadian Wildlife Service, Environment Canada, who will speak about Eco-Gifts. 7pm, Lion's Hall.



Eco-Home Tour - June 17th
 The Eco-Home Tour will be held on June 17th from 10am to 4pm. Plan now for this unique opportunity to visit ten of Salt Spring's eco-homes.

Event Notes

Enjoy Spring Birds!

Bob Weeden
 Salt Spring Island Conservancy

On, May 5th and 19th (Saturdays), Bob Weeden will trade bird-watching tips and amble around one of Salt Spring Islands' best birding places, Ford Lake, with anyone wanting to join in. Bob likes to use ears, eyes and knowledge of local bird behaviour and habitats to identify all those lovely but frustrating brush skulkers. Meet at the end of Garner Rd. at 9am with binoculars.

Please pre-register by calling the Salt Spring Island Conservancy office, Tuesday-Thursday from 10:00am to 3pm: 538-0318, or Bob Weeden at 537-5403. You can also e-mail: ssiconservancy@saltspring.com. You must be a member of the Conservancy. Annual society memberships are \$10-\$35, and support our education and stewardship programs locally.

Attention Hikers: In case you missed this notice in the Driftwood, this includes the Manzanita Ridge Nature Reserve and route to Mt. Erskine from Toynbee Road:

Overhead Line Construction

Construction is taking place on the existing transmission line right-of-way between Salt Spring Substation (located at Atkins Road and Rainbow Road) and Sansum Narrows (in the vicinity of Maxwell Pt.) on the western shore of Salt Spring Island.

To maintain public and worker safety, there will be no public access to the transmission line right-of-way for hiking, or other purposes during the construction period as noted below.

Temporary construction fencing and gates will be used to ensure the public, residents and stakeholders are kept at a safe distance from construction activities. In order to expedite the completion of this project, construction will take place up to seven days a week (including weekends and holidays), for up to 12 hours per day.

Construction Activities Schedule

- Site preparation March - May 2007
- surveying and site clearing
- drilling, blasting and removal of debris
- installing concrete foundations for new transmission poles
- Removal of existing structures - March - June 2007
- removing existing overhead wires and transmission poles
- Installation of new structures - April - July 2007
- installing new transmission poles, overhead wires and buried ground wires

For more information: www.bctc.com



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usually includes provisions for the various terms and conditions regarding use of the subsoil by the superfiary, the duration of the agreement, the rights and obligations of the parties as well as the fate of the constructions, works or plantations when the superficies ends. For more information on gifts involving remainder interests or superficies, please see the Ecological Gifts Program fact sheet Retaining the Right to Use Land Donated as an Ecological Gift -- Life Interests, Superficies, Licences and Permission Agreements.

When a donor makes an ecological gift involving a remainder interest or superficies, the recipient must take reasonable steps to protect the land during the tenure of the life tenant so that the ecological values are protected until the recipient takes full ownership and possession of the property. This could be accomplished by way of an agreement between the donor and recipient or any other parties involved.

Ecogifts of partial interest

Easements, covenants and servitudes are instruments by which a landowner grants to another person or organization rights with respect to that landowner's land. In common law jurisdictions in Canada easements and covenants are authorized by either common law, statute or both. In Quebec, the Civil Code of Quebec makes provision for similar instruments called servitudes.

Most jurisdictions in Canada have made legislative provision for conservation easements or conservation covenants – agreements designed for conservation purposes, usually taking the form of a voluntary, written agreement between the landowner and an easement/covenant holder in which the landowner promises to use the land only in specific ways. Most statutory conservation easements / covenants can both restrict activities and oblige the landowner to carry out certain activities. The agreement is registered against title to the property, ensuring that it binds future owners in perpetuity. For more information on these instruments see Report No. 04-1: Conservation Easements, Covenants and Servitudes in Canada - A Legal Review at <http://www.wetlandscanada.org/pubs.html>.

Who donates Ecological Gifts?

Land can be a significant, and cherished, asset in many portfolios; often land is the most valuable asset a donor has. Given the value of these lands and the need to find a good match with an organization willing and able to receive and care for them in perpetuity, ecological gifts should be planned in advance. Most ecological gifts are given by individuals singly or jointly (~80%), with the remainder being corporate donations (~20%) and a few estate donations. Profiles of several ecogift donors and the form of their donations are online at <http://www.on.ec.gc.ca/wildlife/ecogifts/profiles-e.html>

One conservation easement donor, Lorne Almack, has said “Landowners should pass natural capital on to the next generation. If the government makes it easy to get a tax break, all society benefits - everyone wins. But more importantly, for the rest of our lives we can view this beautiful part of Ontario's landscape and observe the wildlife, knowing that it is protected forever.”

Octogenarian Hiram Nelson, who grew up in Tufts Cove, Nova Scotia, donated title to two farm properties through the Ecological Gifts Program. His ecological gift of nearly 200 hectares of coastal barrens and forest was worth half a million dollars, and forms an important buffer to Dartmouth's advancing subdivisions.

In terms of the process, ecogift donors Elizabeth and Victor Allistone stated “In completing our transaction we were aided by the clear and concise procedures for donations of land having an ecological value established by Environment Canada and the Ministère de l'Environnement du Québec.”

A surprisingly high proportion of ecogift donors are educators – from elementary school teachers to university professors. For example, one retired professor donated over 50 hectares of lake and forest to his local Conservation Foundation with the goal of creating a public conservation area. He simultaneously donated a remainder interest (retaining a life estate) in the residence to the local university to be maintained for use by artists or art historians.

Income Tax advantages of ecogifts

Certified Ecogifts receive the following income tax advantages:

- Elimination of taxable capital gain on the disposition of the property. Non-ecogift donations or sales of land attract a 50% inclusion rate for any deemed capital gain
- Not subject to the non-ecogift income limit of 75% for calculating the tax credit (individuals) or deduction (corporations) – allowing more of the receipt to be used, earlier
- Like other donations, unused portions of the donation receipt may be carried forward for up to five years

Other advantages include:

- Provides a means to protect a treasured family legacy in perpetuity
- Donation's fair market value is certified by Environment Canada
- Potential donors who want certainty about the value of their intended donation can request that Environment Canada determine the value BEFORE the donation is made
- Charitable ecogift recipients are reviewed and approved to ensure such organizations are dedicated to protecting

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What Happened?

Yesterday, they were called hippies, tree-huggers, back-to-landers, nutters and pinko commie radicals. And if they belonged to the Chamber of Commerce, it was worth their political future to admit to being an environmentalist.

But suddenly today even our Prime Minister who nixed Kyoto is sprinting to the front of the burgeoning environmental parade, shouting “ I’m green, follow me!” The environment is finally in.

Looking at the signs, who would argue that our consumer society is in the throes of a paradigm shift? Our catalysts for change are frightening and unpredictable - climate fluctuations, water scarcity, and species extinction to name a few. The updated list was released in Paris on February 2 by the 2500 member Inter-governmental Panel on Climate Change.

Not that we weren’t warned.

Rachel Carson, in her 1962 book, *Silent Spring*, first shook America’s faith in the wisdom of industry when she described the deadly effects of DDT. Scourged by the chemical industry, her motives and sanity under attack, Carson was finally vindicated by President Kennedy’s Science Advisory Committee.

Out of her research, came the public acceptance that industry must be regulated to protect the vulnerable natural world. Environmentalism was born.

Or reborn. In North America, aboriginal cultures certainly knew that their survival and food supply depended on a healthy ecology. And a visionary German Benedictine nun, Hildegard de Bingen, still reaches across 900 years, to tell us in her meditations that to injure the earth is a sin.

How did we forget this practical wisdom? Perhaps we got the metaphor wrong. Our place “on this earth” is a metaphor that suits our consumer society and relieves us of responsibility.

Being “on” the earth, like a cup or bowl of flowers that sit on a table, implies no sense of inter-connectedness to the earth itself. There is no need to limit growth, in terms of population or economic activity, and no need to concern ourselves with the health of the planet. It will fix itself without us.

The metaphor of being “on” the earth, and therefore separated from it, has allowed us to go about our consumer business in ignorant, if uneasy, bliss. But that perspective is changing and fast, as the legs of the table crumble underneath us.

There is some relief in our new galloping realization that we are not “on” the earth, but “of” it, and that our human interventions are rapidly changing the very nature of the earth’s balances and cycles. We are finally waking up to the fact that we are seriously, if not irreparably, endangering the existence of animal and plant life on this planet.

This new knowledge is horrifying, not only in its scope but in the realization that our individual power to change the future course of events is minute. We will see great anger at the government agencies that allowed this environmental degradation to happen, at the corporations whose greed was stronger than their sense of public responsibility, and mostly with our own selves because we didn’t care, or weren’t paying attention.

At the same time, I think this same anger will energize us to take the small steps, the things we can do. The Suzuki Foundation spells it out: Cut down on your energy use, recycle, turn down your thermostats, wear more sweaters, site your house facing south to maximize solar energy, buy energy efficient appliances and lightbulbs, buy a hybrid car, use the bus, cycle when you can. Minimize your carbon output.

Cut down on packaging, demand green products, conserve water, vote for environmental policies, buy locally made and grown products to cut down on transportation costs. Change your lifestyle, get rid of your car, and move closer to town if you can’t take a bus, stop buying stuff you don’t need, rethink the energy-heavy plane trips, grow a pesticide-free garden. And join a lobbying group to pressure your government reps to take action on climate change.

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Thank you to our business members:

Anchorage Cove B&B	Neil Morie, Architect
Baker Beach Cottages	Pharmasave
Balmoral By The Sea B&B	Pretzel Motors
Barb’s Bakery & Bistro	Raven Isle Graphics
Barnyard Grafix	Rock Salt Cafe
Beddis House B&B	Sandra Smith, Royal LePage
Blue Horse Folk Art	Salt Spring Realty
Bold Bluff Retreat	Salt Spring Books
Bootacomputer	Salt Spring Centre of Yoga
Creekhouse Realty Ltd.	Salt Spring Centre School
Don Jenkins Excavating	Salt Spring Cinema
Duck Creek Farm	Salt Spring Coffee Co.
Elsea Plumbing	Salt Spring Island Chamber
Flat Earth Photography	of Commerce
Green Acres Resort	Salt Spring Kayaking
Island Escapades	Salt Spring Seeds
Island Star Video	Saltspring Soapworks
Karen Dakin, Accountant	Spindrift at Welbury Point
Mouat’s Trading Co.	Sprague Associates
Morningside Organic	Stowell Lake Farm
Bakery & Cafe	Terra Firma Builders
Murakami Auto Body &	Windsor Plywood
Repairs	

Protect Your Land - and Save Taxes

Sound like a good deal? Well, it is and it can be done in several ways. New programs established by the Islands Trust Fund (ITF) and Environment Canada offer enhanced tax benefits to land owners who wish to protect all or a portion of their land in its natural state. So you can protect the features of your land you cherish for the future, while enjoying a tax benefit now. Read on to learn more.

Natural Area Protection Tax Exemption Program

This program, called NAPTEP, was established by the ITF in 2005 and applies specifically to the southern Gulf Islands. It provides island land owners with the opportunity to receive a 65% property tax exemption on whatever portion of their property is protected through a NAPTEP conservation covenant. A conservation covenant is an agreement between the land owner and ITF (and possibly a second conservation organization, such as your Conservancy), registered against title and designed to protect natural, geological or cultural features of the land in perpetuity. The program is intended to encourage land owners who wish to do so to use conservation covenants to protect areas that give the islands their charm and biological richness. Several Conservancy members have already taken advantage of the program.

On April 9, 2007, the Conservancy hosted a talk on the NAPTEP program by Kate Emmings, a consultant for ITF. For more information on the program, see the ITF website at www.islandstrustfund.bc.ca or call them at 250-405-5186.



Kate Emmings

The Federal Ecological Gifts Program

This program is designed to promote the protection of privately owned, ecologically sensitive land. Under the program, donors who give ecologically sensitive land to a qualified registered charity (such as the Conservancy) or to a local government authority or who grant a conservation covenant over such land can qualify for two significant tax benefits. First they receive a charitable donation receipt for the full value of their gift. Second, they pay no capital gains tax on the deemed disposition of the land that is donated or protected by covenant (capital gains tax will otherwise be payable and with the significant increase in land values in the Gulf Islands over the years can be a significant sum).

The program can be very useful to families who wish to pass land on to the next generation and wish to see it protected in its natural state but who face the reality of hefty tax bills in the process. Too often in the past, families have had to sell part of the land to pay these bills. This program provides an alternative by eliminating the capital gain on the portion of the land that is donated or the value of the covenant, and providing a charitable receipt for the full value of the gift that can be used to shelter the gain on the rest of the land passed on to the next generation. To date, over 500 ecological gifts have been completed across Canada, including several on Salt Spring Island.

Come to the Conservancy's AGM on Friday, May 11th, 2007 at 7 p.m. at the Lions Hall to hear a talk by Blair Hammond, Pacific and Yukon Regional Ecological Gifts Coordinator who will explain the ins and outs of the program. Also, an article by Blair which discusses the program in more detail appears elsewhere in this edition of the Acorn. See you at the AGM on May 11th!

– Ashley Hilliard



Continued from page 8

In some ways, it's a pathetic list. A drop in the global bucket. And it doesn't address the poverty and suffering in third world countries dealing with the same climate change we helped exacerbate. But it is a start. And if everyone does it, including the new consumers in China and India, we can make a difference.

It shouldn't be that difficult. Many of the heroes, philosophers, writers and scientists that we admire today lived civilized lives without electricity, oil, plastics or engines.

It is not the time to play with words, or green polls. Our challenge now is to pay attention and to act and, as Rachel Carson wrote nearly fifty years ago, "to prove our maturity and mastery, not of nature, but of ourselves." Do we really have a choice?

– Jane Petch (new resident of SSI) [Guy Dauncey's website]
A version of this story originally appeared on the Friday AM.

Continued from page 1

education. We have school greenhouses and butterfly gardens. We have daycares and preschools surrounded by nature.

At the end of the conference, we set individual and group goals to help engage children and their families in nature. There was much discussion around a goal that every child should have a meaningful experience in nature by the time they are 13 years old. Hopefully, through this experience they will be inspired to spend more time in nature and reap the benefits. This goal is quite easy for me because I work for the Salt Spring Island Conservancy with Cate McEwen as coordinators of their Stewards in Training program. This program has provided field days for every student on Salt Spring, aged 9 to 12, over the last three years.

This program is funded in part by the Parks and People program, an initiative of Nature Canada and Parks Canada. Thanks, therefore, to Nature Canada and the Gaming Commission, and special thanks to John Lefebvre for his generous donation to this year's program. Without these donations and grants our program would not be possible. We are expanding the Stewards in Training program so that every child on Salt Spring between the ages of 7 and 13 will be offered a free field day to study the ecosystems of our island. At the Royal Roads conference we discussed stewardship, mentoring, getting families involved, visiting public parks, providing study of ecosystems, using all of your senses, and providing time for quiet reflection. The Stewards in Training Program provides all of this. The Salt Spring Island Conservancy has done a great job, in what one person attending the lecture called Phase 1 of the Environmental Movement: protecting some of our natural places for future generations. Now they have moved into Phase 2, getting kids outside to engage those children with nature so they can fully develop their brains, bodies and spirits and be prepared for the life ahead of them.

If you would like to be a volunteer for our Stewards in Training programs we are running this April and May, please contact the Salt Spring Island Conservancy office at 538-0318 or ssiconservancy@saltspring.com.

– Sarah Bateman



Continued from page 7

Canada's natural heritage

- Tax penalties can be imposed on charitable and municipal recipients of ecological gifts who dispose of title or change the use of a donation without Environment Canada's prior authorization
- An ecogift involving certain partial interests may reduce the property tax burden.

– Blair Hammond and Leslie Dunn

Resources

Ecological Gifts Program Website:

www.cws-scf.ec.gc.ca/egp-pde/

Green Legacies Website:

www.greenlegacies.ca

Donor profiles:

www.on.ec.gc.ca/wildlife/ecogifts/profiles-e.html

Conservation Easements, Covenants and Servitudes in

Canada – A Legal Review:

www.wetlandscanada.org/pubs.html .

Canada Revenue Agency guidelines on split-receipting:

www.cra-arc.gc.ca/E/pub/tp/itnews-26/itnews-26-e.pdf

Canada Revenue Agency Remainder Interest interpretation bulletin:

www.cra-arc.gc.ca/E/pub/tp/it226r/README.html

West Coast Environmental Law Association publications:

Giving It Away: Tax Implications of Gifts to Protect Private Land

Greening Your Title: A Guide to Best Practices for Conservation Covenants

www.wcel.org

Blair Hammond is a Habitat Protection Biologist and the Pacific and Yukon regional Ecological Gifts Coordinator with Environment Canada's Canadian Wildlife Service. He is based at the Pacific Wildlife Research Centre in Delta, B.C . Contact him at blair.hammond@ec.gc.ca or 604-940-4647.

Lesley Dunn is a biologist who has worked with Environment Canada since 1991. She specializes in habitat conservation and Great Lakes issues, and is the former Ecological Gift Coordinator in Ontario. She can be reached at Lesley.dunn@ec.gc.ca.

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Office Update

Garry Oak Seedlings

Thanks to a very generous donation by Paul Linton, the Conservancy now has about 600 Garry oaks, gathered as nuts in 04, planted, and now potted in 8" pots in good dirt. We are selling them as a fundraiser for \$10 each, or 3 for \$25. We encourage Salt Spring landowners that live in current or former Garry oak ecosystems to plant oaks, and we can provide information on the best way to do so. Please call 538-0318 to arrange purchase of oaks, or for more information about endangered Garry oak ecosystems on Salt Spring.

Help Wanted:

- Do you like talking to landowners?
- Are you interested in endangered species?
- Do you have 4-8 hours a month that you could volunteer to the Conservancy?

We need YOU to volunteer for our Stewardship Project! Please call Karen 538-0318 for more information.

Items Wanted:

Donations of any of the following gratefully received.

Office Items

Air Miles
Speaker phone
Field guides

Other Items

Saws, clippers
Canadian Tire \$
Hand secateurs

We would also appreciate donations of gifts, such as new books or items related to nature or conservation, to give to our educational speakers, who volunteer their time.

Small Things Help!

Please remember to put your shopping receipt in the green Conservancy receipt box at GVM and you can get a Thrifty Foods SMILE card at the Conservancy office and 5% of your purchase will go to our School Program.. You can also credit the Conservancy when you take back your bottles to the Salt Spring Refund Centre (Bottle Depot at GVM). Every little bit helps!

The Acorn is the newsletter of the Salt Spring Island Conservancy, a local non-profit society supporting and enabling voluntary preservation and restoration of the natural environment of Salt Spring Island and surrounding waters. We welcome your feedback and contributions, by email to ssiconservancy@saltspring.com or by regular mail. Opinions expressed here are the authors', not subject to Conservancy approval.

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Membership Application

Youth (Under 16)	1 yr @ \$15 _	
Senior or Low-Income:	1 yr @ \$20 _	3 yr @ \$60 _
Regular Single	1 yr @ \$25 _	3 yr @ \$75 _
Regular Family	1 yr @ \$35 _	3 yr @ \$105 _
Group/School	1 yr @ \$35 _	3 yr @ \$105 _
Business	1 yr @ \$55 _	3 yr @ \$165 _

Name: _____

Address: _____

Postal Code: _____

Phone: _____

Email: _____

Please send me the Acorn via e-mail.

(We NEVER give out member's email addresses to anyone!)

This is a renewal for an existing membership

Donations

In addition to my membership fee above, I have enclosed my donation in the amount of:

\$50 _ \$100 _ \$250 _ \$500 _ \$1000 _ \$2500 _ \$5000 _

Other _____

Tax receipts will be provided for donations of \$20 or more.

Volunteer Opportunities

We have a Volunteer Application Form that best describes areas you wish to help in. For now, which areas interest you? Please check off:

- Office Work
- Landowner Contact
- Information Table at events
- Education Events
- Eco-Home Tour
- Information Table at SSI Fall Fair/ Craft Fairs
- Joining a SSIC Committee (Land Restoration & Management, Fundraising, Covenants, Acquisitions, Education, Stewardship, or Environmental Governance)
- Other: _____



 Salt
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Island
CONSERVANCY
Ganges PO Box 722
Salt Spring Island BC
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