

The following questions can guide you in your choice of the option that best serves your needs.

Do you wish to remain the owner and leave the property to your heirs?

If so, the conservation servitude and the private nature reserve would be of interest to you.

You wish to live on your property for the rest of your life?

In this case, consider a donation via your will.

You do not wish to remain the owner of the property but would like to ensure the protection of the natural areas of your property?

The donation of all or a part of your property to a conservation organization could be considered, as well as the sale of all or a part of it to a conservation organization.

You wish to take advantage of fiscal benefits while preserving your natural areas?

By making a donation of land or a conservation servitude, you could benefit from interesting fiscal advantages. Not only could you see a reduction in income tax, but if the donation generates a capital gain it will not be taxed.

Would you like to reduce your school and property taxes?

By establishing a private nature reserve on your property, you can reduce your school and property taxes.

For more information on conservation options



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📷 River otter, Ariane Orjikh

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Conservation

What are your
options?

📷 Fitch Bay, Bunker Creek



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Conservation, What are your options?

Several legal options to preserve the natural areas on your property are available to you. Depending on the option selected, you could benefit from fiscal advantages or a reduction in school and property taxes. These options could apply to all or a part of your property. The choice of option will take into consideration the characteristics of your property, the usages you would like to maintain and your personal objectives.

Ecological donation

A property owner can donate all or a part of their property to a conservation organization, a municipality or the government. An ecological donation provides specific fiscal advantages under the Canadian Income Tax Act and the Québec Taxation Act, which vary depending on the financial situation of each owner and the value of the donation. Compared to most other charitable donations, ecological donations allow the capital gains inclusion rate to be reduced to zero and there is no limit on revenue for the calculation of the tax credit. If the property is donated via a will to a conservation organization, the owner will continue to benefit from it during their lifetime, with the fiscal advantages of the donation falling to the succession.

Sale for the purpose of conservation

A property owner can choose to sell their property, in part or totality, to a conservation organization, a municipality or the government who will ensure its protection in perpetuity. The owner can also sell it for less than its market value.



Conservation servitude

In the case where the owner wishes to keep their property, it is possible to establish a conservation servitude with a conservation organization, a municipality or the government to ensure the protection of the natural areas of their property, in whole or in part. Conservation servitudes create a legal agreement outlining the restrictions on the usages permitted, such as the construction of buildings or roads, to ensure the protection of the natural areas on the property. The types of restrictions will depend on the ecological characteristics of the property, the measures needed for its conservation and the owner's objectives. A conservation servitude has the advantage of allowing the owner to maintain certain activities on the property, so long as they respect the conservation objectives. A conservation servitude can be for a limited period or in perpetuity and is associated with the title to the property. However, to obtain any fiscal advantages, the servitude must be in perpetuity.

Private nature reserve

In the case where the owner wishes to keep their property, it is also possible to designate some or all of the property as a private nature reserve. The owner enters into a legal agreement with the Gouvernement du Québec regarding the conservation measures. The agreement commits the owner to voluntarily refrain from certain usages in order to protect the natural areas within it. The recognition of a private nature reserve gives the owner a reduction in property taxes and an exemption from school taxes. As with the conservation servitude, the agreement is linked to the property and any future owners are required to respect the agreement. A private nature reserve can be for a minimum of 25 years, but mostly in perpetuity.

Conservation option	Do you remain the owner?	Fiscal advantages	Reduction of property and school taxes
Ecological donation	✗	✓	
Sale for conservation purposes	✗		
Conservation servitude	✓ Use is restricted	✓	
Private nature reserve	✓ Use is restricted		✓