

Capital Gains Eliminated on Land Trust Gifts

by *Sue Russell*

There is some very good news for the Land Trust in the 2006 Federal budget. The Conservative Government has upheld its commitment to remove the capital gains tax on listed securities donated to registered charities and has extended this measure to gifts of ecologically sensitive lands, effective immediately.

Karen J. Cooper, of Carters Professional Corporation, in a recent Charity Law Bulletin writes that these measures “ will provide the charitable sector with a 'powerful set of tools' for raising funds and encouraging charitable giving.” This will certainly benefit the Georgian Bay Land Trust. Donors will no longer be taxed on any of the capital gain accrued on a property donated to the Land Trust.

Karen Cooper reports that the Budget documents

suggest that by completely eliminating the capital gains tax on such donations, the donors' cost of making the donation will decrease from 47% to 40%.

Ms. Cooper recommends that organizations which have not developed a policy in respect of receipt of donations of publicly traded shares do so at their earliest opportunity. Guidance for doing this is available in *Registered Charities Newsletter #2 (Spring 2002)*.

Because the GBLT is currently accepting listed securities as gifts it behoves the Land Trust to develop a policy that will recognize the advantages which the new government policy has committed to.

Moreover, the Land Trust accepts only Land that is ecologically sensitive so donors will feel very comfortable with that aspect of the new tax incentives.

Pulling up Chives is hard work

The weather on the long weekend was supposed to be nice for Victoria Day, but it sure wasn't like that on “chive-picking day” on May 22nd. On that long weekend, you might remember, it was cold and wet and incredibly windy. So windy that there were white caps on the channel and we heard that there was snow nearby!

While most people were hiding in their cottages or back in the city, we were on The Lizard removing chives as part of a **Georgian Bay Land Trust** project to return the islands to their natural state. This may not sound exciting but getting there definitely was!

We all loaded into the new boat (Dad's new Stanley) and made it up to Peter & Cathy Cooper's cottage. There, we loaded in dogs, wheelbarrows and “chive pickers” Peter Cooper, Jim Cooper, Craig Bowden to join our group of Rick Balaz, Tammy Balaz, Lisa Balaz, Michael Balaz & Caitlin Samuel Johnson and headed off to The Lizard. It was so rough that water came in over the sides and scared our Golden Retriever, Drifter, but not the brave little Shitzu that came with us. We then spent a couple of

hours pulling chives. Sorry, Mrs. Cooper and Mrs. Melhuish, no more chives on your potatoes!

We're glad we did a good thing for Georgian Bay and the wild boat trip “owned!” Thanks **Georgian Bay Land Trust** for including us!

By: Lisa Balaz, Michael Balaz and Caitlin Samuel Johnson (cousin)



Peter and Jim Cooper with Craig Bowden attack the chives on the Lizard.

Welcome to new Board Members



Catherine MacNiven comes to us from Sans Souci and she is a died-in-the-wool Georgian Bayer. Her three teen-age daughters are the fifth generation to enjoy the Bay. Cathy's grandmother was born in Parry Sound and the family has owned an island on the Bay since 1906.

Previous to Cathy's experience of being wife and mother to three daughters she had experience in financial services with Scotia McLeod, was a people manager, and worked in technology with Dominion Securities. Her business experience along with her vibrant enthusiasm will be an asset on our Board, particularly on the communications and fundraising committee. We look forward to working with you Cathy.



Andy Fabens is a trust and estates lawyer from Cleveland, Ohio. He and his wife Leigh have a cottage in Nares Inlet.

Andy graduated from Yale University and obtained his law degree from the University of Chicago. He is a partner in the Cleveland office of Thompson Hine LLP.

Andy and Leigh have two adult children, a son and a daughter each of whom are married with two small children. Andy's connection with Georgian Bay goes back to his grandparents' generation. His great aunt Hartwell Priest, who recently died at the age of 103, had owned an island in Bayfield Inlet since the

1920's and his father, Lawrie Fabens, age 89, also has an island in Bayfield.

Andy's volunteer activities include substantial work with professional organizations relating to his law practice, as well as a number of Cleveland charities. He serves as Trustee of the Great Lakes Basin Conservancy, a U. S. charitable organization that facilitates U. S. support for the **Georgian Bay Land Trust** and he serves as head steward of the Land Trust's recently acquired Thomson Reserve in Nares Inlet.

Andy's attributes are very welcome on our Board



Michael Owen joined the **Georgian Bay Land Trust** this year to chair the 2006 Fundraising campaign. He has been active on the boards of his cottage Association and the Georgian Bay Association, most recently serving on the executive board of the GBA as Vice President.

His cottage is in the Go Home Bay area in Monument Channel where he has been a cottager for twenty years. Both he and his wife Agentia fell in love with the Bay; Michael from his years at Camp Hurontario and she because the archipelago here reminded her so much of her homeland, Sweden. Their two boys are experienced sailors who have sailed all over the world and find sailing in Georgian Bay a great place to practice.

Michael has spent over 25 years in the consumer packaged goods business in sales and marketing and is presently a partner in Crombie Kennedy Nasmark, Canada's largest Canadian owned sales brokerage firm. He brings to the Board his vast experience in marketing and sales. Thank you so much for joining us Michael.

GBLT's first Annual Gift Campaign

by Michael Owen

This year over twenty people have committed to canvass individuals they know for the **Georgian Bay Land Trust** in our first Annual Gift Campaign. Each of these volunteers will be asked to approach 3 - 5 people on our behalf to make a gift. Our goal is \$50,000. We expect to approach over sixty people to make a gift to **GBLT**. We will be asking people who have never donated as well as selected **GBLT** supporters to deepen their commitment to us.

As the pressure to accept new gifts of land increases and with it costs of acquisition and stewardship **GBLT** needs to get ready. These annual financial gifts will allow the **Georgian Bay Land Trust** to race forward in preserving those special places in the Bay. There are many new properties being considered this year. You will be the first to know when they happen.

GBLT's Summer Picnics

by Janet Loougheed

This year the **Georgian Bay Land Trust** decided to host several picnics up and down the eastern shore of the Bay. The first one was on the South East Pine Island, just west of Go Home Bay/ WaWaTaysee. The weather at first was not accommodating but eventually the fog cleared, the wind settled down and the sun shone. Andy Kilpatrick was our volunteer coordinator and about thirty-five hardy picnickers showed up. A fine Georgian Bay chair, decorated by Jackie Lougheed was raffled off and the lucky winner was Suzanne Beauregard/O'Brien. Donald Fraser of Go Home Bay gave a short talk on the return of the Common Tern to the South Pine Island as well as some other aspects of nature on the island. In spite of the poor weather conditions at the beginning of the day it was really a very successful picnic.

The Return of the Terns

by Donald M. Fraser

Following an absence of about 25 years, Common Terns are once again nesting on South Pine Island, a GBLT property situated several kilometres west of Go Home Bay/Wah-wah-tay-see. This year a colony comprised of roughly 20 pairs nested among the rocky ridges and depressions that characterize the northwest portion of the island. Signs have been posted around the colony, advising people to stay out of the active nesting area, as these birds are extremely sensitive to human disturbance. In mid-July, when I first observed the terns, the chicks had all hatched and were being continually fed a diet of small fish by their attendant parents. It was truly a heartwarming sight for me. As a budding teenaged naturalist exploring the outer islands of the Bay in the early 1970s, I faithfully checked the colony every year. In those days South Pine Island supported a healthy, well-established colony of 100 to 150 nests, each containing an average of three cryptically coloured eggs, well camouflaged to blend in with the surrounding rock. Unfortunately, the number of nesting pairs in this colony declined gradually over the next decade, a trend that was mirrored throughout the lower Great Lakes. By the early 1980s nesting terns had completely disappeared from South Pine.

The name “Common” Tern is really now a misnomer; although today the Ontario population is relatively secure and stable, this bird is officially “threatened” or “endangered” in most of the Great Lakes states (e.g., New York).

The reasons behind the Common Tern's decline during the latter part of the last century are many and have been well documented by wildlife biologists: pesticide contamination of the aquatic food chain; habitat loss; human disturbance; competition from gulls (which also breed on South Pine Island) for prime nesting habitat; and increased predation from scavenging birds and mammals. Because it nests in the open on bare ground the eggs and chicks are particularly vulnerable to raccoons, foxes and dogs. The terns fiercely defend their nests however, relentlessly diving at intruders and even occasionally striking them with their sharp, blood-red bills.

So what should we make of the terns' sudden return to South Pine Island after all these years? I am cautiously optimistic that the colony will not only persist but continue to grow in size. To this end, it is vital that the initial efforts of the GBLT to protect the colony are continued. The original hand-written signs posted around the colony have been replaced by more permanent and “official”, GBLT-produced signs. Given the large number of visitors to South Pine Island during the terns' breeding season (late May to early August), public education is extremely important in safeguarding the future of the colony. During the active nesting season the following rules should be strictly adhered to:

- Respect the signs and avoid the marked off area
- View and photograph the birds from a distance



- Keep dogs on a leash, and away from the colony
Through a combination of good stewardship and good fortune it is hoped that the Common Tern will once again be a familiar sight associated with South Pine Island and its offshore waters.

Donald Fraser is a wildlife biologist and cottager at Go Home Bay.

GBLT sponsors Minnicog walk



On another glorious day in late June about twenty people gathered on Minnicognashene Island for a tour of this historic site. Douglas Deeks told the crowd about the indigenous growth on the island and how and why the amount of growth has increased over the past 100 years. Wendy Cooper added knowledgeable comments on the identity of many of the smaller plants along the way. The history of the island was related by Sue Russell, long time resident on the island and archivist.

The guests expressed their enjoyment of the tour and left with an appreciation of the value of land conservation in Georgian Bay.

Another Successful Auction held at Sans Souci

by Sue Russell

The weather always contributes to the success of any venture in the Georgian Bay. And once again the fine, sunny warm day of July 22 was perfect and attracted about sixty people to the fourth annual auction of the Georgian Bay Land Trust at the Sans Souci Community Centre. Forty thoughtful donors contributed their once loved possessions to the auction and under the organizational eye of the Nancy Christie several volunteers arranged the items to attract the eyes of the bidders.

The silent auction items such as tennis lessons, a carpenter with helper for a day, a sail with Norm Playfair, lunch at Minnicog Island and tour of the historic island, and many household items including 2 very fine wicker chairs, all attracted competing bids. The live auction, under the auctioneering hammer of Ernie Kovacs, included a fine hand made quilt (which my husband bid on and won for me), a print by Nancy Powis - well known Georgian Bay artist, a boat tour of the Western Island light house, and many other delights all brought in nearly \$5000 for the preservation of the

Bay.

Our gratitude goes once again to Nancy Christie and her wonderful volunteers for arranging this splendid event.



Ann Conacher and Cathy MacNiven receive wine from bar tender Peter Conacher at the Sans Souci auction. Wine was donated by Philip Durand Wines

Friend Island Picnic a blast

by Tom Scoon

The Georgian Bay Land Trust was blessed again with perfect weather to welcome over 60 people to the picnic on Friend Island. It was indeed a family event with lots of young children parents and grandparents attending. Every one brought their own picnic and of course their bathing suits so lots of swimming occurred.

Stephen Griggs and Wendy Cooper both spoke very effectively about the benefits of the Georgian Bay Land Trust and all the guests took home the message of the importance of conserving land on the Bay.

Members of the Marine Patrol also spoke about their role as stewards of the Land Trust property. As joint venture partners with the Land Trust they indicated their enthusiasm for their new role which seems to fit in well with their responsibilities in the Marine Patrol.

Friend Island lived up to its name on this day - every one met old friends and made new ones under the benevolent Georgian Bay skies.

TRIBUTE GIFTS HAVE BEEN RECEIVED IN MEMORY OF:

Ken McGuigan

Marian Scott

Doug Atkinson

Margaret Bain

Harold Hedley

Arnold Edinborough

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