



## American Friends of Canadian Land Trusts

# Among Friends

THE NEWSLETTER OF CROSS-BORDER CONSERVATION

**“Among Friends” celebrates recent cross-border conservation milestones reached through collaborations with our Canadian partners and Americans dedicated to preserving their lands in Canada.**

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THE WATERFALL AT OLD MAN'S CREEK  
RESERVE, ONTARIO





## American Friends of Canadian Land Trusts

American Friends of Canadian Land Trusts (American Friends) is a U.S. charity that preserves Canada's ecologically significant areas, scenic landscapes, sensitive watersheds, important habitat for fish, birds and wildlife, and the places that hold generations of family memories.



SANDRA TASSEL

### MISSION

American Friends partners with Canadian conservation organizations and American owners of environmentally and ecologically significant lands to protect Canada's natural lands, clean water, abundant habitat and quality of life for citizens of both countries.

### VISION

A conservation network serving Canadian land trusts engaged in habitat and species preservation to assist them in acquiring and protecting conservation lands owned and enjoyed by Americans and to ensure they have the capacity, knowledge and resources to perform cross-border land acquisition and fundraising.

[www.afoclt.org](http://www.afoclt.org)

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**Rebecca Goodwin** | Toronto, ON, Canada  
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**Sandra Tassel** | Look at the Land Inc., Bellingham WA, USA

\* AS OF OCTOBER 2015

## Welcome a New American Friends' Director

AMERICAN FRIENDS IS PLEASED to announce that Bostonian Mike Hart has joined the board of directors. Mike is Senior Appraiser with LandVest, a company that offers a variety of services to owners of "distinctive" properties. He is MAI designated, and licensed in several US states and the province of Nova Scotia. Mike says he joined the board to be able to help folks realize their dreams of seeing their important land preserved for future generations. His extensive valuation experience in the US and Canada is helping American Friends in all aspects of its work.



Mike has a love of the outdoors and enjoys fishing, hiking and bird watching. His grandparents settled in PEI (from Scotland and Ireland) prior to moving to Boston in the 1920's so Mike says he still has that red soil of PEI in his blood.

So how did Mike become acquainted with AF? Like most things in life it's who you know. Long time board member and pre-eminent conservation tax attorney Stefan Nagel introduced Mike to American Friends. The rest is now history.



# Beloved New Reserve Inspired by Happy Old Memories

BARRY GRAHAM says he “gets goosebumps” when he visits Magnetawan Watershed Land Trust’s (MWLT) new conservation area, known as the Old Man’s Creek Reserve. The 240 acre property, with its landmark waterfall, and namesake waterway, was one of the first in Ontario to be transferred from American Friends to a Canadian partner organization.

The lands and waters encompassed by the Reserve



BARRY GRAHAM, PRESIDENT  
OF MAGNETAWAN WATERSHED  
LAND TRUST

SANDRA TASSEL

have been part of Graham’s life since he was an infant, and his family brought him from Rome, Georgia to their summer home on Ahmic Lake nearly 70 years ago. Graham, who is the

president of the MWLT board and now a resident of Washington DC, recalls canoeing across the lake to Old Man’s Creek.

Many other Ahmic Lake cottagers and local residents of the local community share fond memories of exploring this beautiful property. So there was widespread consternation when a developer bought the land and secured approval for a subdivision on the creek; threatening Ahmic Lake’s pristine water quality and closing access to the iconic falls.

To avoid destruction of their venerated retreat, area property owners formed MWLT to pursue its permanent protection. They were inspired by Ted Rouse, who promised to acquire the land and donate it for conservation if his neighbors created a conservation organization that could assist with a cross-border gift.

So it was that MWLT was one of American Friends’ early transaction partners, and Ted Rouse an essential early supporter. In 2012, he donated the majority of the land that is now the Reserve to American Friends. Since then MWLT has been managing the property to both preserve its natural qualities and make it available for visitors, young and old, to enjoy.

Graham reports that the public access has won fans from around the community, including elected officials who view the preserved land and trails as an asset for tourism.

Thanks to the generosity of Rouse and major contributors who acquired other parcels in the Reserve, and the efforts of volunteers from both MWLT and American Friends, Old Man’s Creek and the lands that surround it will remain undeveloped and as beautiful as Graham remembers them.

The Bruce Trail Conservancy (BTC) now owns the 94-acre Lillie Property as the result of American Friends’ first transfer to an Ontario land trust partner. John and Sue Lillie donated their land on the Niagara Escarpment, overlooking Georgian Bay, to American Friends in 2012. We thank the Lillies and BTC!



WETLANDS LINE THE EDGES OF OLD MAN’S CREEK IN  
THE NEW PRESERVE.

SANDRA TASSEL



# Hello Americans! Did you know you are (or will be) a Canadian taxpayer?



JOHN ROSS COUNSELS AMERICAN LANDOWNERS ABOUT HOW CANADIAN TAXATION AFFECTS ESTATE PLANNING.

SANDRA TASSEL

WHILE NOT AS CATCHY as “Just Do It” or “Tastes great, less filling”, American Friends introduced its urgent message “You are going to be a Canadian taxpayer” at three summer gatherings.

Broadly disseminating this message in places like Georgian Bay, Thousand Islands and Rainy Lake (where a substantial percentage of the ecologically important property is owned by Americans and where these events were held) is essential. Important natural lands will be lost to development just because the owners, their heirs and professional advisors in the U.S. were not aware of the Canadian capital gains taxes associated with almost any transfer of an interest in real estate.

Our partners say that many aging landowners are trying to determine to whom they should give their cherished lakefront, island or retreat, and how. Unfortunately, Americans are often making estate plans without realizing there will be Canadian tax liabilities that could force their heirs to sell land they love in order to raise money.

The events hosted by Rainy Lake Conservancy, Thousand Islands Watershed Land Trust and Georgian Bay Land Trust attracted a total of nearly 60 people eager to protect their properties, and pass them to the next generation. Each of the events featured a Canadian accountant with the expertise to help Americans accomplish those two objectives.

John Ross, President of American Friends’ board, hosted the Thousand Islands gathering at his cottage. He recounted his parents’ pursuit of a strategy to preserve a large tract of lake shore property while making it accessible for an increasingly large family. It took 20 years and considerable expense, prior to the formation of American Friends, for the Rosses to accomplish their goals. His message to Americans is to seek expert tax advice and understand the Canadian tax implications of any plan. Just do it!

## **For more information about Canadian taxation contact:**

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**Ms. Lauren Priebe**, Manager, Taxation Services, BDO Canada LLP 807-223-5321, [lpriebe@bdo.ca](mailto:lpriebe@bdo.ca) or American Friends



PROTECTING THE MAJORITY OF YOUR LAND MAY MAKE IT FINANCIALLY FEASIBLE TO KEEP IT IN YOUR FAMILY.

RICK FARRIS



# A Gift that Will Keep on Giving

LAST YEAR, BETH HYATT was finally able to fulfill the dream her husband had ever since the couple bought their three properties on Rainy Lake in Ontario.

Beth's gift to Henry was the permanent preservation of French Island, the island across the bay from French Island and, most importantly, the 337-acre property at the end of Bleak Bay. It is across from Voyageurs National Park on the U.S. side of Rainy Lake. Beth donated conservation easements that limit or eliminate future development on these treasured lands to American Friends of Canadian Land Trusts.

Beth and her family raised their glasses to toast Henry, who worked tirelessly to protect the couple's Canadian properties and Rainy Lake generally, before he succumbed to cancer in 2008. Beth recalls silently saying to Henry, "I am so glad I could get this done and achieve our dream."



THE RAINY LAKE CONSERVANCY WILL STEWARD THE CONSERVATION EASEMENT OVER THE HYATTS' 337-ACRE BLEAK BAY PROPERTY.

CAROLYN WALLIS, RLC

The Hyatts found French Island in 1994 after an extensive search for the ideal retreat location. Previously they had enjoyed Vermillion Lake MN but the mushrooming number of vacation homes there — with the accompanying noise, degraded water quality and changes to the community — caused it to lose its appeal.

Not long after the Hyatts acquired the idyllic property with its magnificent stone buildings from the 1930's, a

high-density second home development on 300+ acre Goose Island threatened the quiet pristine character of Rainy Lake. A group of Canadians and Americans had already been studying how to preserve Rainy Lake's uniqueness, said Bill and

Maureen Olson, who were both involved in the formation of Rainy Lake Conservancy. The subdivision plan catalyzed the group to oppose the development of the island. Bill Olson recalls, "Led by Henry, the first several years the Conservancy dealt with solving the Goose Island threat that had brought us together."

Goose Island was saved and became a provincial park. However, Henry and others who wanted to protect Rainy Lake realized they had to create a way for US owners to preserve their Canadian lands. US taxpayers own as much as 70% of the islands in Rainy Lake, especially in the area near the border with Minnesota and Voyageurs National Park. Therefore, a comprehensive conservation approach had to include Canadians and Americans alike. Most of all Henry wanted to secure the future of French Island and Bleak Bay.

A CPA by profession, Bill Olson says "We quickly discovered that mixing in two countries' citizens, and two countries' easement laws and tax laws made the process several magnitudes more complicated than we imagined." It was so complicated that 15 years elapsed before Beth Hyatt was able to complete her easement donation.

As Beth gazes out over Rainy Lake she evinces both joy and sadness. She was thrilled to permanently protect their lands for the benefit of everyone who loves Rainy Lake. Nevertheless she wishes Henry was at her side to savor the success. But Beth is confident that he knows that she achieved their shared preservation objectives.



CONSERVATION EASEMENT DONOR BETH HYATT WITH HER HUSBAND HENRY, WHO PASSED AWAY IN 2008.

COURTESY OF ELIZABETH HYATT



## Caring for Conserved Lands

CONSERVATION IS AN ONGOING PROCESS that just begins with a land or easement donation. Georgian Bay Land Trust's stewardship of Ingersoll Island is a good example of the effort required for American Friends' partners to care for protected properties.

In 2011, sisters Mary Nelson and Polly Naughton donated 47 acre Ingersoll Island to American Friends when they reached an age where they could no longer care for the land. Georgian Bay Land Trust (GBLT) facilitated the gift in order to expand the adjoining 425-acre Sandy Island Preserve.

Together Sandy and Ingersoll comprise a large and significant piece of protected coastal Georgian Bay, containing vegetation communities and species unique to the ecoregion. A portion of Ingersoll Island is an Ontario designated Provincially Significant Wetland.

The Preserve is managed by GBLT with the help of a dedicated team of nine volunteer stewards. Because of the sensitivity of the islands' environment they must be regularly monitored during the cottaging season when boaters are most likely to visit.

Knowledgeable GBLT staff observed that an invasive grass, *Phragmites australis*, was starting to choke out the native wetland plants. GBLT hosted a volunteer day to remove the "Phrag", with assistance from the Nature Conservancy of Canada. At least 25 people turned out to work.



VOLUNTEER STEWARDS DOING THE HARD WORK OF CARING FOR INGEROLL ISLAND'S WETLAND.

BROOKS GREER, GBLT

The volunteers removed fifteen garbage bags of the invasive weed from five different patches. Since it is notoriously tenacious, GBLT will repeat this effort next year and possibly in years after that. Stewarding the lands entrusted to American Friends and its partners is a big commitment and important aspect of our missions.



FINANCIAL SUPPORT FROM US SUPPORTERS HELPED PREVENT DEVELOPMENT ATOP "OLD BALDY"

DON ROSS, TIWLT

## Partnership Brings Key Funding from US Supporters

OLD BALDY is a spectacular granite cliff that towers over Charleston Lake in the Thousand Islands within the UNESCO Frontenac Arch Biosphere Reserve. The craggy profile is a famous landmark. Atop the cliff is a mature hardwood forest, and a network of wetlands and vernal pools that harbor a number of unusual species.

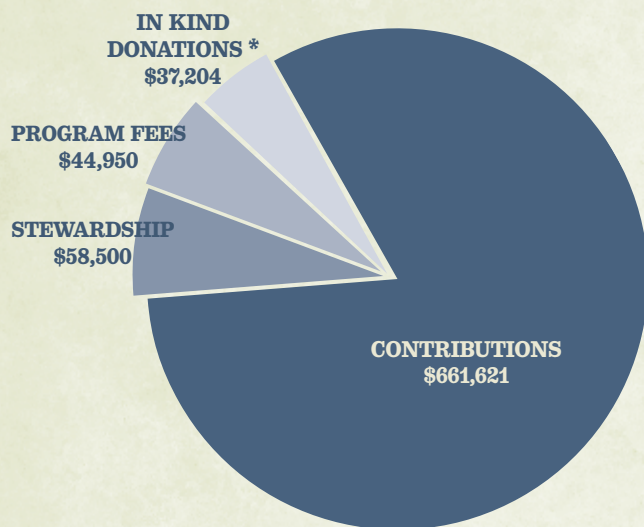
The Thousand Islands Watershed Land Trust (TIWLT) was a key player in a consortium to acquire 130 acres atop Old Baldy to prevent a subdivision threatening the iconic property. TIWLT committed to raise \$158,000. US taxpayers who wanted to support the preservation project made tax deductible contributions to American Friends, with recommendations for grants to TIWLT. Their gifts totaling \$53,800 were essential.

Congratulations to TIWLT and the Charleston Lake community on their success. We look forward to assisting other partners with fundraising in the coming year.



# American Friends Financial Report – FISCAL YEAR 2014/15

## REVENUE \$802,275



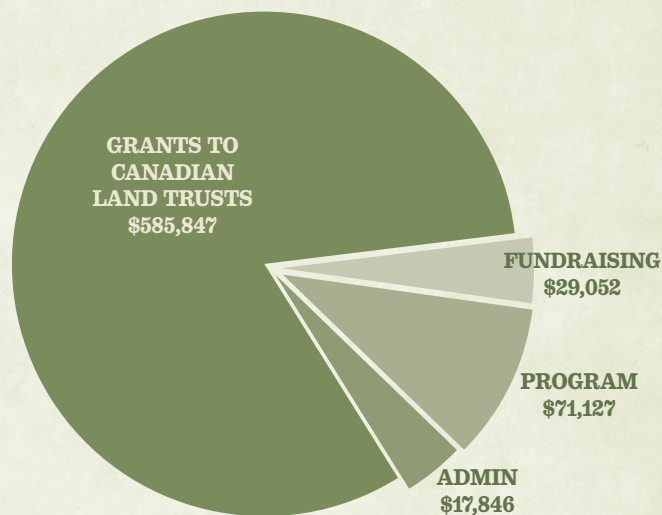
### REVENUE SUMMARY

Contributions	
Foundation	\$ 4,705
Individuals	656,916
Program Fees	44,950
In Kind	37,204
Stewardship	58,500
<b>Total Expenses</b>	<b>\$ 802,275</b>

**\*American Friends is especially grateful for the probono legal services of:**

Konrad Liegel, Konrad J. Liegel PLLC  
Mark McHughan, Gowling Lafleur Henderson LLP

## EXPENSES \$715,750



### EXPENSES SUMMARY

Administrative	\$ 29,724
Fundraising	29,052
Program	71,127
Grants	585,847
<b>Total Expenses</b>	<b>\$ 715,750</b>

### COMPLETED PROJECTS SUMMARY

	Acres Conserved	Appraised Value
Prior Years	2,452	\$6,624,376
FY14/15	<u>362</u>	<u>\$2,572,848</u>
<b>Totals</b>	<b>2,814 acres</b>	<b>\$9,197,224</b>

## A BIG THANK YOU TO THIS YEAR'S MAJOR DONORS!

Samuel G. Candler  
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Winthrop Conrad  
Coolidge Family  
Charitable Trust  
Dual Inc.  
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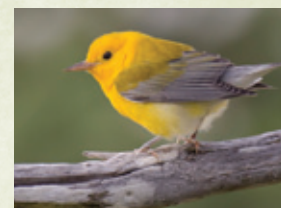


## Why Support American Friends with your Financial Gift?

CANADIAN LAND TRUSTS work tirelessly to protect the landscapes and communities that are cherished by citizens of both our countries — and many others. American Friends exists to support these conservation charities and advance their preservation missions. Financial contributions from people who appreciate Canada's lakes, rivers, shorelines, wetlands, forests and wildlife ensure the permanent protection of these special places.

American Friends assists organizations dedicated to protecting Canada's iconic landscapes by facilitating gifts of cash, securities and land from US taxpayers. American Friends is recognized by the U.S. Internal Revenue Service as a publicly-supported charity, therefore gifts are tax deductible in the U.S. The Canadian government designated American Friends as a Prescribed Donee.

Please contact American Friends to learn how to underwrite our work or preserve your Canadian land.



PAUL JONES



HILBERT 1958



CHRIS FORD

### American Friends of Canadian Land Trusts' Grantees

Bruce Trail Conservancy  
Hamilton, Ontario

Ducks Unlimited Canada  
Oak Hammock Marsh, Manitoba

Escarpment Biosphere  
Conservancy  
Toronto, Ontario

Gabriola Land and Trail Trust  
Gabriola Island  
British Columbia

Georgian Bay Land Trust  
Toronto, Ontario

Lake of Bays Heritage Fdtn  
Baysville, Ontario

Lake Superior Watershed  
Conservancy  
Sault Ste. Marie, Ontario

Magnetawan Watershed  
Land Trust  
Huntsville, Ontario

Massawippi Conservation Trust  
North Hatley, Quebec

Muskoka Conservancy  
Bracebridge, Ontario

Niagara Land Trust  
Grimsby, Ontario

Nature Trust of New Brunswick  
Fredericton, New Brunswick

Nova Scotia Nature Trust  
Halifax, Nova Scotia

Rainy Lake Conservancy  
Fort Frances, Ontario

Rideau Waterway Land Trust  
Smiths Falls, Ontario

Salt Spring Island Conservancy  
Salt Spring Island  
British Columbia

Thousand Islands Watershed  
Land Trust  
Lansdowne, Ontario

Conservation Manitou  
Westmount, Quebec

Western Sky Land Trust  
Calgary, Alberta

### Give today in honor of your favorite Canadian landscape

**Please send your contribution to:**

American Friends of Canadian Land Trusts  
702 Kentucky Street, #663  
Bellingham WA 98225

Donate online using a your credit card at  
**[www.afoclt.org](http://www.afoclt.org)**

**For more information or to donate stocks, bonds, other securities or real estate please contact:**

Sandra Tassel, Program Coordinator  
360-515-7171 ■ [info@afoclt.org](mailto:info@afoclt.org)



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