



**American Friends of  
Canadian Land Trusts**

# Among Friends

THE NEWSLETTER OF CROSS-BORDER CONSERVATION

CELEBRATING  
**10 YEARS**  
*of*  
CANADIAN-AMERICAN  
COLLABORATION AND  
CONSERVATION SUCCESS

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## American Friends of Canadian Land Trusts

American Friends of Canadian Land Trusts (American Friends) is a US charity that partners with Canadian conservation organizations to preserve Canada's natural areas, scenic landscapes, sensitive watersheds, recreation resources, important habitat for fish, birds and wildlife, and the places that hold generations of family memories.

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

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## Looking Back and Looking Ahead

BY SANDRA TASSEL

IN 2007, STEVE JOBS INTRODUCED the Apple iPhone, betting there was a market for a phone with a touch screen. In 2017 we all know that Apple's invention addressed a need that few people outside of the company could imagine.

The same year, American Friends launched its innovative cross-border conservation work. Few people understood the need for a US charity to partner with Canadian organizations to protect Canada's natural heritage. But for American families, like John Ross' (see next page) with Canadian properties they want to protect, it was a major breakthrough.

Both enterprises have been successful, although at different scales. Both Apple's and American Friends' products have evolved over time. The 2007 iPhone didn't have GPS, or video, or apps. Apple continually refined their gadget to make it more useful and popular. American Friends has also experimented and changed over the past 10 years (See page 6).

American Friends and its Canadian partner organizations changed the future of twenty

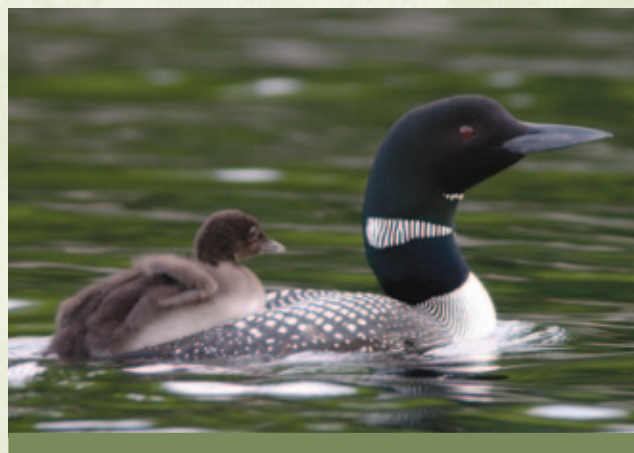
remarkable Canadian conservation properties, located in five provinces. For the land trusts and landowners involved in preserving those high priority tracts, cross-border conservation was probably a more significant invention than the iPhone.

Over the past ten years, American Friends has proven that its partnership approach works. Using a page from Apple's playbook, over the next ten years American Friends will refine its tools in order to expand its conservation results. Examples of our upgrades include:

- Collaborate with provincial alliances, like the Ontario Land Trust Alliance, to bring new funding and build land trusts' cross-border knowledge
- Partner with Canadian government agencies, in places with significant US ownership
- Expand technical resources for American property owners and Canadian organizations
- Engage proactively in key geographies to increase the strategic outcomes of our work
- Outreach to lawyers and accountants in both Canada and the US who advise owners of strategic properties
- Lead collaborative GIS mapping and conservation planning efforts to focus our work on priority lands

Although we are thinking big, American Friends will continue to be small, partnership-based, and effective — offering supporters extraordinary leverage for their conservation investments.

*Sandra Tassel is American Friends' Program Coordinator. She was on the Board of Directors from 2007–2012.*



DAN TRISTAM



# One Family's Conservation Odyssey

BY JOHN ROSS

MY FATHER'S ANCESTORS migrated to Charleston Lake, Leeds County, Ontario in 1831. In 1990, when my father, Donald Ross turned 70, he and my mother, Rhoda, decided to conserve their land on the isthmus between Charleston and Red Horse Lakes, to protect the miles of lakeshore and rough ambiance of a Leeds County farm.

Over the course of 30 years, my parents purchased a collection of subsistence farms as the owners gave up on agriculture, ultimately assembling 1,000 acres. They never dreamed it would take 24 more years to protect the natural heritage of "the farm", and ensure that future generations of our family would be able to enjoy it.



THE NATURE OF CHARLESTON LAKE ATTRACTS PADDLERS

HARRY SLAUNWHITE

The property magnifies the raw beauty of Charleston Lake Provincial Park, which draws visitors with its clear waters, breathtaking cliffs, star-filled night skies and secluded water-access campsites. Development would have marred that experience, and threatened the Park's fish and wildlife, and likely destroyed a prehistoric, well-traveled portage between the two lakes.

Some of my favorite memories center on the adventures my siblings and I shared at the farm. In summer, we learned to renovate old buildings; had adventures in the forests; swam, sailed and canoed the lakes. In winter, we donned snowshoes, skis and skates, under sun or moon, exploring the frozen landscape. Our children had similar opportunities to explore and create their own relationships with nature, the land and their many cousins. The property is the glue that

binds the family as it grows. The newest generation of our family is the seventh in Leeds County and the fourth generation to inhabit the farm.

Our conservation odyssey required us to invest an

untold number of hours and dollars to create a strategy that achieved my parents' objectives. Numerous experts opined that the barriers created by Canadian and US tax laws made it impossible to affordably accomplish Don and Rhoda's dual goals of conservation and transfer to an entity that would hold the property for our family. But we did it!

American Friends of Canadian Land Trusts (American Friends) did not exist when we were struggling to develop a workable plan. Our family's odyssey explains why the organization's work is so critical. American Friends has become the 'go-to' solution to protect publicly-important, ecologically-significant Canadian properties, owned by US taxpayers. Our 24-year journey can now be completed in less than one year, for a small fraction of the effort and treasure our family invested.

This year the board of American Friends — together with our more than four dozen individual land and conservation easement donors; our supporters in the US and Canada; and everyone whose favorite memories were formed in one of the landscapes where American Friends has permanently protected key properties — is celebrating the organization's 10th birthday. This is a milestone in American Friends' journey toward maximizing conservation success. I invite you to discover your own path to join us on this rewarding journey.

*John Ross is the President of American Friends' board of directors. He and his family split their time between their home in Massachusetts and Charleston Lake, Ontario.*



DON AND RHODA ROSS

COURTESY ROSS FAMILY



# Superior Conservation Honors

BY JOANIE MCGUFFIN

THE LARGEST FRESHWATER LAKE IN THE WORLD is full of special places but perhaps none more dear to our hearts than the lovely Gargantua Island archipelago off the coast of Lake Superior Provincial Park, Ontario. In the summer of 1983, my husband Gary and I were paddling a canoe across Canada when we first traversed Cape Gargantua with its brooding headland and volcanic rock islands. In our book, *Superior Journeys on an Inland Sea*, we describe Gargantua as a place you can never, ever forget. We found the hidden grottos, sculpted pockmarked shoals and cliffs overhung with ancient cedars that enticed us back time and again. Our daughter, Sila, grew up exploring these islands; a place spiritually important to the local Ojibwe people.

The story that follows is a tribute to the archipelago and the people whose perseverance protected it forever. In particular, we honor Kenneth Gilpin, one of the three brothers who donated the archipelago to American Friends, and Ruth O’Gawa, the local, indomitable champion of Lake Superior.

In 2004, we created the Lake Superior Watershed Conservancy (LSWC) to protect the lake through basin-wide communication, scientific study, education, recreation and conservation. Lake Superior Provincial Park contacted LSWC for help when parks staff discovered that the Gargantua Islands were not part of the park as everyone had thought, but rather, were owned by the Gilpin family, from the U.S.

The brothers needed to dispose of the islands to settle their father’s estate, but wanted to maintain the archipelago’s unforgettable nature. “Our family always had a sense of responsibility to public service,” says John Gilpin. “The three of us had a strong feeling about protecting the land.”

Despite the superb ecological, scenic and recreational values of the islands, the Ontario government declined to purchase the property. LSWC’s President, Ruth O’Gawa, searched for a way to preserve the islands, and found American Friends of Canadian Land Trusts. We teamed up with the Gilpins to structure a donation of islands that would be tax deductible in the U.S. and making it possible



EXPLORING THE RUGGED SHORES OF ONE OF THE GARGANTUA ISLANDS, PROTECTED BY THE GILPIN FAMILY, LAKE SUPERIOR WATERSHED CONSERVANCY AND AMERICAN FRIENDS

©GARY MCGUFFIN | WWW.THEMCGUFFINS.CA



# Past, Present and Future



THE ISLANDS IN THE ARCHIPELAGO ADJOIN LAKE SUPERIOR PROVINCIAL PARK, AND RANGE IN SIZE FROM ONE TO FIFTY FOUR ACRES

©GARY MCGUFFIN | WWW.THEMCGUFFINS.CA

for the brothers, in John's words, "...to do the right thing for the community."

Kenneth made it his mission to complete the gift to American Friends, while Ruth O'Gawa focused on the Canadian elements of successful cross-border transaction. For two years, Kenneth, Ruth and Sandra Tassel from American Friends doggedly addressed each of the steps of a complex conservation project. "Kenneth was a methodical task accomplisher," recalls John. "He kept his eye on the end result we all wanted." Sandra remembers that Kenneth delighted in comparing the work to that of Sisyphus, of Greek mythology, who pushes his boulder uphill only to have it roll back down again. However, unlike Sisyphus, this team reached their goal.

Kenneth passed away, at much too young an age, in 2016. His determination, and the generosity of the Gilpin family, created a lasting legacy that is a tribute to what John refers to as Kenneth's "crusader" nature. Last year, Ruth's family obligations required a move from her beloved Michigan, Great Lakes home to the desert of New Mexico. However, the conservation triumph of the

Gargantua Islands will be her hallmark and source of satisfaction. Ruth still dedicates much of her time and prodigious energy to protecting Lake Superior.

This year, as part of celebrating the country's 150th birthday, Canada will complete a 15,000-mile trail from the Atlantic to the Pacific to the arctic oceans.

Part of the route, known as the Lake Superior Water Trail, weaves through the Gargantua Islands

Preserve. LSWC is coordinating the creation of the Water Trail, making this conservation success permanently part of the experience of visiting the largest freshwater lake in the world.

*Joanie and Gary McGuffin are Canadian explorers, conservation photographers, writers, motivational speakers, documentarians and conservationists.*



MAP BY KYLE DRAKE FOR LSWC



# From Obstacle to Opportunity: The

NOVA SCOTIA'S COAST is its ecological soul, economic heart-beat and cultural trademark.

So protecting the province's

shoreline is a priority for the Nova Scotia Nature



S. LESLIE

**2007**

US Internal Revenue Service recognizes AF as a 501(c)(3) charity so gifts are deductible in US

Trust (NSNT). Approximately 25% of the coast is owned by non-Canadians, most of whom are American. In fact, many of Nova Scotia's most significant natural areas are owned by US taxpayers. Clearly, NSNT has to be able

to conserve American-owned properties in order to achieve its mandate of protecting Nova Scotia's natural legacy.

Happily, NSNT found that owners from the US are keen to protect their land in Canada. But tax and legal obstacles stood in the way.

Financial incentives to encourage Canadian owners to conserve their land were of no help. In fact, Americans faced major disincentives: no US income tax benefit; large CDN capital gains taxes; and potential gift and estate taxes—on gifts of land! In 1999, we began our quest for a cross-border solution that would make it possible to protect American-owned lands. The quest took us into the unfamiliar realm where US and Canadian tax, estate, property and conservation laws intersect. Land trusts from all across Canada that needed a cross-border solution joined us. By 2005 we realized the cross-border path led to

founding a new US charity, and many more years of work. That charity is American Friends of Canadian Land Trusts (American Friends), created by our coalition of Canadian and US conservation leaders in 2007 to protect Canada's ecological heritage and support Canadian

land trusts through cross-border conservation.

**2012**

AF hires contractor to manage transactions and serve land trust partners

The last step in the quest was American Friends' designation as a Canadian Prescribed Donee, effectively eliminating

CDN capital gains taxes on gifts of land and conservation easements formerly a major barrier to donations.

Canada's Finance Minister, the late Jim Flaherty, championed our efforts. At the 2010 ceremony to

**2010**

AF designated as a Cdn Prescribed Donee so gifts are not subject to Cdn capital gains

**2011**

Complete first three transactions. One each in Nova Scotia, Manitoba, and Ontario

**2013**

First projects in British Columbia (BC) and New Brunswick

**2014**

First Ontario conservation easement gifts completed



CROSS-BORDER CONSERVATION MADE IT POSSIBLE FOR NSNT TO CONSERVE THIS PROPERTY.

COURTESY NOVA SCOTIA NATURE TRUST



# Cross-Border Conservation Journey



COURTESY NOVA SCOTIA NATURE TRUST

SPECTACULAR, WILD CAPE BRETON COASTLINE PRESERVED WITH A CONSERVATION EASEMENT DONATED BY THE AMERICAN LANDOWNER

**2015**

First land transfers to Cdn partners, repatriating land to Cdn ownership

Friends of Canadian Land Trusts is providing a critical service that will benefit conservation in Canada and ultimately all Canadians through its contribution to protecting Canada's natural heritage." Finally, the obstacles to protecting lands owned by US taxpayers were removed.

Fittingly, NSNT facilitated the first cross-border conservation easement donation to American Friends; protecting an entire lake in southwest Nova Scotia. Three more collaborative projects

announce American Friends' designation, Minister Flaherty said, "Our government recognizes the valuable contribution that land trusts make to conservation in Canada. American

**2015**

Appraised value of land and easement gifts exceeds US \$10 M

**2016**

Ontario Land Trust Alliance (OLTA) and AF launch collaboration to increase cross-border donations

**2016**

Initiate first cross-border "bargain sale" transaction

organizations, in five provinces, have partnered to permanently protect nearly 3,000 acres of irreplaceable land.

American Friends opened a new and exciting frontier in Canadian land conservation, unlocking unprecedented opportunities to protect Canada's unique and treasured natural legacy. The Nova Scotia Nature Trust looks forward to the next 10 years of partnership and growing conservation success.

*Bonnie Sutherland  
Executive Director, Nova Scotia Nature Trust  
Founder, American Friends*

preserved nearly 600 acres of coastal wilderness on Cape Breton Island. Sweet success!

Since then, American Friends and nine other Canadian conservation

**2017**

Total of nearly **3,000 acres** permanently preserved



## Saving a Salish Sea Treasure

IN BRITISH COLUMBIA'S SOUTHERN GULF ISLANDS there are only seven undeveloped parcels larger than 50 acres that are graced by more than a mile of marine shoreline. St. John Point, on Mayne Island, is one of them. So when given an opportunity to acquire the 64-acre property for CAD \$3.6 M, American Friends and the Mayne Island Conservancy Society (MICS) decided we had to find a way.

The local community has demonstrated it has the will — pledging CAD \$2 M toward the purchase. The Capital Regional District (CRD) is partnering with American Friends and MICS to achieve our collective goal of a publicly-accessible natural preserve at St. John Point. If it can raise sufficient funds, the partnership will protect the rare, fragile plant life of this stunning peninsula, while offering unique trails and gravel beaches for a spectrum of non-motorized uses in a regional park.

The “Salish Sea” is the ecological system of coastal waterways uniting southwestern BC and northwestern Washington State. Approximately 8 million people live in the watershed. If even a tiny fraction of them support saving St. John Point, we will succeed. Contact MICS or American Friends to help.

Michael Dunn, [ed@conservancyonmayne.com](mailto:ed@conservancyonmayne.com),  
250-539-5168 / Sandra Tassel, [info@afoclt.org](mailto:info@afoclt.org),  
360-515-7171



ST JOHN POINT, MAYNE ISLAND, BRITISH COLUMBIA —  
A TRUE LANDSCAPE GEM

©TOBY SNEELGROVE PHOTOGRAPHY

## Introducing Our Newest Partner Organization

PARKS IN CANADA (and the US) need friends, especially these days when funding for land protection and management is so limited. So American Friends is delighted to welcome BC Marine Parks Forever Society as its newest



BC MARINE PARKS ARE A BOATERS' PARADISE, THAT NEED  
SUPPORT FROM THE PUBLIC

BOB BALES

conservation partner. The Society is a charity formed in 1990 to help the Province of British Columbia create new marine parks and enhance existing parks. BC's marine parks are an incredible resource for people from around the world who enjoy beachcombing, fishing, hiking, sea kayaking and boats of all sizes.

Since its founding, the Society and the Council of BC Yacht Clubs have contributed over CAD \$1.2M to acquire eleven properties. In addition, the Society improves and protects these recreational jewels and their sensitive coastal environments.

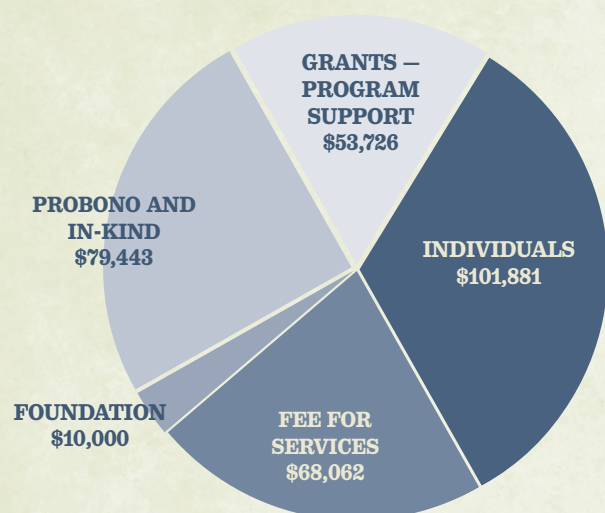
George Creek, president of the Society's board of directors, says "The Society has identified a number of properties owned by US taxpayers that would be ideal additions to existing marine parks. The partnership with American Friends will help us work productively with the landowners. We also look forward to increased levels of financial support from US boaters who can make tax deductible gifts to American Friends. Boaters from both countries will benefit from the Society's work to improve and enhance the BC Marine Park system."

[www.marineparksforever.ca](http://www.marineparksforever.ca)



# American Friends Financial Report – FISCAL YEAR 2016/17

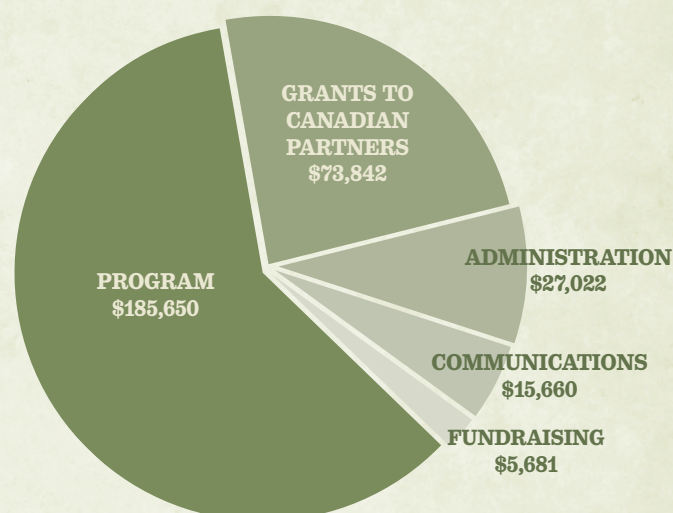
## REVENUE \$313,111



### REVENUE SUMMARY

Individuals	\$ 101,881
Foundation	10,000
Probono and In-kind*	79,443
Fee for Services	68,062
Grants – Program Support	53,726
<b>Total</b>	<b>\$ 313,111</b>

## EXPENSES \$307,855



### EXPENSES SUMMARY

Grants to Canadian Partners	\$ 73,842
Program	185,650
Administration	27,022
Communications	15,660
Fundraising	5,681
<b>Total</b>	<b>\$307,855</b>

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

Konrad Liegel, Konrad J. Liegel PLLC, Seattle WA  
 David Smith, Barriston LLP, Barrie Ontario  
 Ray Kinoshita, David Power and Lynne Zulian, Grant Thornton LLP, Canada  
 Rebecca Goodwin, Goodwin Consulting, Toronto Ontario

## Land and Conservation Easement Donations

TIME PERIOD	NUMBER OF DONATIONS	NUMBER OF INDIVIDUALS	NUMBER OF ACRES	APPRAISED VALUE OF GIFTS
2016	3	5	78.1	\$ 1,624,600
2015	2	9	6.3	\$ 695,000
2014	4	5	362.2	\$ 2,572,848
2013	5	10	489	\$ 2,556,000
2012	5	14	441.4	\$ 2,877,047
2011	3	9	1512	\$ 1,180,000
<b>Total to date</b>	<b>22</b>	<b>52</b>	<b>2899</b>	<b>\$11,505,495</b>



# Prohibition to Preservation: Creating a 'North Woods' Legacy

BY SANDRA TASSEL

EVERY SUMMER, three generations of the Lysne family travel from Minneapolis to Rainy Lake, Ontario to gather at Copenhagen Island, as two generations of their family did before them. The tradition started in 1911 when Dr. Henry A. Lysne bought Copenhagen Island. It is located just north of the border between Canada and Minnesota, in an area beloved by citizens of both countries for its wilderness feel, pristine water and pine forests. In 2016, Kurt Henry Lysne, the family's current



COURTESY OF MARY LYSNE

patriarch and great-nephew of Dr. Lysne, permanently preserved Copenhagen Island by donating a conservation easement to American Friends in a transaction facilitated by the Rainy Lake Conservancy (RLC).

The natural character of Rainy Lake is partly protected on the US side by Voyageurs National Park. On the Canadian side, nearby Sand Point Provincial Park and adjacent Goose Island

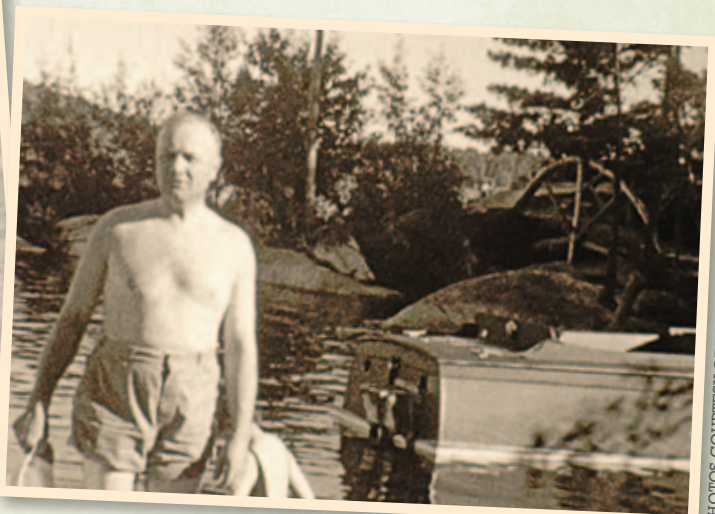
Natural Reserve are set aside for conservation.

Copenhagen Island is surrounded by islands within the Rainy Lake Islands Conservation Reserve, established by the Province of Ontario. The area is also a protection priority for the Nature Conservancy of Canada.



COURTESY OF MARY LYSNE

The 50-acre island features increasingly rare red pines, rocky outcrops, and small wetlands that shelter several endangered plant species. The Lysnes share the island, its shores and surrounding waters with bear, beaver, pelicans, loons, renowned numbers of walleye, and the Lysnes' many human guests. This tradition also started with Dr. Lysne who, together with friends from Minneapolis, traveled by train and boat to Rainy Lake for annual fishing excursions and an escape from the constraints of Prohibition in the US. Several of those friends bought neighboring islands, one of which was also recently protected by American Friends and RLC.



PHOTOS COURTESY OF THE LYSNE FAMILY

(L) SOME OF MINNEAPOLIS' MOST PROMINENT CITIZENS (ALL MALE) TRAVELED TO COPENHAGEN ISLAND AT THE INVITATION OF DR. HENRY A. LYSNE (R).



Copenhagen Island has been part of Kurt's life since he was an infant. Great-uncle Henry and his wife Merceline, a "real character" according to Kurt, are part of his favorite memories. Kurt and his wife, Mary met on Rainy Lake. Their son Kristofer met his wife there a generation later.

The Lysnes know how easily the peace and beauty of a place can be destroyed. Kurt cites a 75-acre island that is now covered by 100 houses. "It's busy, noisy, and polluted. There's no open land for humans or wildlife. It's not the 'North Woods' experience at all," Kurt explains. He feels something very precious was lost.



COURTESY OF MARY LYSNE

For over a decade, Kurt and Mary sought a legally and financially realistic way to protect Copenhagen Island for their two sons and grandchildren; and everyone who loves this beautiful lake. American Friends'

special tax status in both the US and Canada made it possible for them to achieve their goals.

Donating the conservation easement provided the Lysnes with the emotional benefit of knowing Copenhagen Island will never be subdivided or developed beyond the area of the current buildings. In addition, eliminating future development will greatly reduce the substantial Canadian

capital gains tax, which will be due when Kurt and Mary transfer the property to their heirs. That will make it easier to keep the island in the family.

Donating the conservation easement provided the Lysnes with the emotional benefit of knowing Copenhagen Island will never be subdivided or developed beyond the area of the current buildings.

The Lysnes' gift to American Friends is tax deductible in the US. This tax benefit will be an important source of funds to finance future maintenance of the structures, some of which date to the late 1800s. These incentives

are American Friends' unique tool kit which make its conservation success possible.



COURTESY OF MARY LYSNE

The Lysnes' gift ensures that Copenhagen Island will be a refuge for nature in Rainy Lake, and the people who enjoy it. It is a gift to everyone who appreciates this place with its common

wealth of protected lands. This is the power of American Friends' work and partnerships.



PHOTOS COURTESY OF THE LYSNE FAMILY

FISHING AND BOATING ARE PART OF THE RAINY LAKE TRADITION, BUT CATCH LIMITS AND STYLES HAVE CHANGED.



## Allyn Abbott

### An Outstanding Addition to American Friends' Board

ANY ORGANIZATION WOULD BE LUCKY to have access to Allyn Abbott's talents and experience so American Friends' directors were honored that she chose to be part of our work. Allyn's unusual background as a biologist with Environment Canada followed by a career as a lawyer is a good match for American Friends' work to protect Canada's ecologically significant landscapes.



Allyn lives in Gravenhurst, Muskoka, Ontario where she has served on the board of the Muskoka Conservancy, one of American Friends' partner land trusts, including six years as the president. According to Allyn, the scenic Muskoka Lakes region has been a popular destination for Americans ever since the Canadian government began selling land there in 1868. Many of the USA's most prominent industrialists from Pittsburgh and Cleveland acquired lake properties during of the late 1800's and early 1900's. Protecting the most environmentally sensitive of these tracts, which are now owned by the fourth or fifth generations of the same families, is a goal shared by the Muskoka Conservancy and American Friends.

"I joined the American Friends to get involved with their important work of helping Americans to permanently protect wild spaces in Canada. Because some of the properties have been owned for generations, the families have a deep love of their land and are eager to ensure that their properties are preserved forever."

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Seattle WA, USA

Sandra Tassel | Look at the Land, Inc.  
Bellingham WA, USA

\* FISCAL YEAR 16/17

## American Friends of Canadian Land Trusts' Grantees

Algonquins to Adirondacks  
Collaborative  
Landsdowne, Ontario

BC Marine Parks Forever Society  
British Columbia

Bruce Trail Conservancy  
Hamilton, Ontario

Conservation Manitou  
Westmount, Quebec

Ducks Unlimited Canada  
Oak Hammock Marsh, Manitoba

Escarpment Biosphere  
Conservancy  
Toronto, Ontario

Gabriola Land and Trails Trust  
British Columbia

Georgian Bay Land Trust  
Toronto, Ontario

Lake of Bays Heritage Foundation  
Baysville, Ontario

Lake Superior Watershed  
Conservancy  
Sault Ste. Marie, Ontario

Magnetawan Watershed  
Land Trust  
Huntsville, Ontario

Mayne Island Conservancy  
Society  
British Columbia

Muskoka Conservancy  
Bracebridge, Ontario

Niagara Land Trust  
Grimsby, Ontario

Nature Trust of New Brunswick  
Fredericton, New Brunswick

Nova Scotia Nature Trust  
Halifax, Nova Scotia

Ontario Land Trust Alliance,  
Toronto, Ontario

Rainy Lake Conservancy  
Fort Frances, Ontario

Rideau Waterway Land Trust  
Smiths Falls, Ontario

Salt Spring Island Conservancy  
British Columbia

Thousand Islands Watershed  
Land Trust  
Lansdowne, Ontario

## 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)



COURTESY JON EDDY