



Donating Your Farmland

Explore opportunities to donate farmland,
protect your family legacy, and support the community

Your legacy, *forever.*



The Farmland Donation Program is a collaboration between the Saskatchewan Community Foundation and Farmland Legacies – two homegrown, Saskatchewan charities with long histories of stewarding donations and preserving legacies.



The Saskatchewan Community Foundation has nearly six decades of experience in building, protecting, and honouring legacies. By working with donors, they facilitate charitable giving – making it easier for people to support the communities and causes they care about.

The Community Foundation is one of the largest non-governmental funders of charities and communities in Saskatchewan. Being experts in unique donations, the Saskatchewan Community Foundation is proud to offer farmland donations as an excellent option for donors to give back and create their legacy.



Farmland Legacies is a Saskatchewan-based registered non-profit charity. For over 25 years, they have held agricultural land in trust and worked to promote a more sustainable agricultural system.

Created by the energy, generosity, and compassion of farmers and non-farmers alike, Farmland Legacies uses land donations to create healthier communities and a better world.

As a charity, Farmland Legacies works to alleviate hunger, links donated land with farmers, and works with other organizations to promote and communicate sustainable agricultural values.

Your Land is *Your Legacy*

Your farmland has a story to tell. The years praying for rain and the golden sunset harvests of a bumper crop. The care you've shown for the land and the investment in building the soil. *The family before you that worked the land, trusting the next generation with its continued care.*

Making a donation of farmland can ensure that your legacy continues: providing food for the world, creating benefit for the community, and making an impact that spans generations.

When farmland is donated to the Saskatchewan Community Foundation, Farmland Legacies works to find a tenant who continues farming the land. Whenever possible, we seek to lease to local farmers and support younger people who may not otherwise have access to land.

The proceeds from rental of the farmland will grow your own Legacy Fund or Flow-Through Fund at the Community Foundation. As the fund balance increases with each growing season, it will grant funds to support the charities and communities you care about.



1
Farmland is Donated to the Community Foundation



2
Land is Responsibly Managed by Farmland Legacies



3
Proceeds from Rental Income Grow your Legacy Fund



4
Funds are Granted to Support Charities and Community

What impact do you want to create in the community?

Your fund at the Saskatchewan Community Foundation could grant to support:



Villages, Towns, and Cities to support community centres, rinks, parks, etc.



Scholarships to support students at schools, colleges, or universities



Churches to support operations, upkeep of local cemeteries, etc.



Charities working in Saskatchewan to support the causes you care about

Reasons to Donate

Land that has been farmed and cared for by a family, sometimes for generations, can hold a special place in one's heart. When it comes to legacy planning, many farmers struggle with the thought of someone new taking over management of the land without the same care and connection that they and their family have demonstrated over the years.

The Saskatchewan Community Foundation has a long history of honouring the wishes of donors, and thanks to a new collaboration with Farmland Legacies, this now extends to preserving legacies associated with farmland. By connecting the land with the next generation of farmers committed to positive stewardship practices, donors take comfort in knowing that their legacy of care and connection to the land will be preserved.



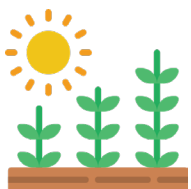
Give Back to Your Community

Net proceeds from the rental of your farmland help grow your own Legacy Fund or Flow-Through Fund at the Community Foundation to support the charities and communities that you care about, year after year.



Let Us Be Your Succession Plan

When there is no family to take over the farm, donating the farmland for the benefit of community is a beautiful way of giving back to your hometown and letting the Community Foundation continue your family's legacy.



Help Young, Local Farmers Succeed

When finding tenants to rent the land, Farmland Legacies is committed to supporting young farmers and local farming families. We can honour existing rental arrangements on your land, such as renting to neighbours.



Reduce Your Tax Burden

Donating even a quarter section of your farmland can help reduce the tax burden associated with selling farmland, including capital gains. Donating as part of your Will can help ease the tax burden on your heirs and estate.



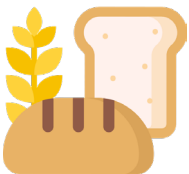
Protect your Family Legacy

When you inherit farmland that has been passed down for generations, it can feel uncomfortable to simply sell the land on the open market. Donating the farmland keeps your family name tied to the land for generations to come and the farm intact.



"My parents worked very hard to establish their farm. They were never rich, but they were always generous. I want to see that spirit of generosity continue. I can trust the Community Foundation to accept the land, protect it moving forward, and use the rental income to grow my Fund for charitable purposes. My donation of farmland allows me to make a difference in the community."

– Merv Hepting *Lipton, SK*



Continue Feeding the World

Donations of farmland will continue to be rented out to local farmers who will grow the crops that both sustain their livelihood and help feed the world. As stewards of the land, we promote sustainable agriculture production.



Protect Ecological Areas

Grasslands, woodlands, wetlands, and other ecologically-sensitive areas can be preserved, promoting healthy soils, clean water, and wildlife biodiversity. We will continue your legacy of care for the land.

"The real, tangible joy of donating our land to Farmland Legacies is the knowledge that the land is not being commodified: bought and sold and bought and sold through generations. Rather, its wetlands, wood bluffs, pastures, and rich soils will be protected through the agreement we have crafted with this land trust. The food growing potential will be available to young and aspiring farmers into the future, and the precious ecological gifts will continue to be shared with wildlife."

– Hélène Tremblay-Boyko and Al Boyko *Canora, SK*





Four Ways to Donate

Your land is your legacy and regardless of how you choose to donate, we help ensure that your farmland stays in local hands, continues to feed the world, benefits the local community, and makes an impact for generations to come.

1. Outright Donation in Lifetime

Gifting farmland during your lifetime provides immediate tax advantages and allows you to witness the fruits of your newly created legacy. You no longer bear the responsibility and expense of managing the land.

2. Bequest in Will

Leaving your farmland as a gift in your Will defers the transfer of title and charitable tax receipt for your estate. We encourage those considering a gift in Will to reach out during your lifetime so that we can best capture your wishes.

3. Joint Title during Lifetime

In a joint ownership arrangement, we are added to title, but you retain the right to manage and benefit from the farmland during your lifetime. Upon passing, we assume sole title to the farmland and your estate receives the charitable tax receipt.

4. Lifetime Benefit Option



Exciting New Option!

Donate your land now and lock in your wishes, but retain the right to benefit from your farmland during your lifetime. Receive a charitable tax receipt for the market value of the land minus your predicted lifetime benefit (calculated by an actuary) upon donation.



	Outright Donation	Bequest in Will	Joint Title	Lifetime Benefit
When does Land Title transfer?	In Lifetime <i>Title is transferred upon donation</i>	After Passing <i>Title is transferred by your estate</i>	In Lifetime <i>Joint title is added during lifetime</i>	In Lifetime <i>Title is transferred upon donation</i>
When is a charitable tax receipt issued?	In Lifetime <i>Issued for current market value at time of donation</i>	To Estate <i>Issued for current market value at time of passing</i>	To Estate <i>Issued for current market value at time of passing</i>	In Lifetime <i>Issued for current market value less lifetime benefit</i>
Who receives income from the land during your lifetime?	Charity <i>Proceeds of rental income support charities and communities</i>	Donor <i>You retain the right to manage and benefit from the farmland during your lifetime</i>	Donor <i>You retain the right to manage and benefit from the farmland during your lifetime</i>	Donor <i>You retain the right to manage and benefit from the farmland during your lifetime</i>

Tax Considerations

For various reasons, the taxable benefits associated with a gift of farmland can be complex. We strongly encourage you to talk to your accountant and financial advisor when considering a gift of farmland. If they are not comfortable with the topic, please talk to the Saskatchewan Community Foundation and we can guide you to expert tax advisors who can answer your questions and customize an individualized plan.

Here are some questions you may want to ask your trusted advisor when estate planning and considering making a donation of farmland:

- Will my plans to transfer my land be affected by Capital Gains tax?
- Does my land qualify for intergenerational land rollover and for how long?
- Should I use my Lifetime Capital Gains Exemption when my transferring land?
- Will I be affected by the Alternative Minimum Tax?
- Can donating a portion of my farmland help ease the tax burden on my heirs or estate?
- If I'm thinking of donating farmland to charity, should I donate it all at once or over time?
- What option for donating farmland would best align with my wishes?

Give Where You Live

Cultivate a legacy by donating farmland.

The Farmland Donation Program is a collaboration between the Saskatchewan Community Foundation and Farmland Legacies – two homegrown, Saskatchewan charities with long histories of stewarding donations and preserving legacies.

This booklet explores the four different options for donating farmland to support the charities, communities, and causes you care about.

"Our entire team at the Saskatchewan Community Foundation is invested in the success of this province and giving back to the communities that shaped us. Caring for gifts of farmland is one beautiful way we are able to honour legacies."

Adam Hicks – *Director of Finance and Strategic Operations, Sask Community Foundation*



"I was excited to join the team at Farmland Legacies because they present such a compelling vision for the future of agriculture – one where care for the land and commitment to community can live on as part of a lasting legacy."

Joel Mowchenko – *Executive Director, Farmland Legacies*



"Our province is built on the strength of our communities. Donating farmland through the Saskatchewan Community Foundation offers a new opportunity to *Give Where You Live*, grow your own Legacy Fund, and forever support your hometown."

Jonah Toth – *Manager of Community Partnerships, Sask Community Foundation*



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