

**District of Barriere**  
**REPORT TO COUNCIL**

<b>Date:</b> June 6, 2022	<b>File:</b> 530.20/Rpts
<b>To:</b> Council	<b>From:</b> Bob Payette, CAO
<b>Re: Voyageur Country Subdivision – Land Donation to District of Barriere</b>	

**Background:**

Registered municipalities are qualified donees and can issue official donation receipts for income tax purposes. Before issuing an official donation receipt, the qualified donee must determine whether it has received a gift for the purposes of the Income Tax Act and the eligible amount of the gift.

The information on an official donation receipt must be legible and shown in a way that cannot be easily altered.

Receipts for cash gifts must have the following:

- a statement that it is an official receipt for income tax purposes
- the name and address of the qualified donee
- a unique serial number
- the location where the receipt was issued (city, town, municipality)
- the date the gift was received
- the date the receipt was issued
- the full name, including middle initial, and address of the donor
- the amount of the gift
- the amount and description of any advantage received by the donor
- the eligible amount of the gift
- the signature of an individual authorized by the qualified donee to acknowledge gifts
- the name and website address of the CRA

Receipts for non-cash gifts must also include:

- a brief description of the gift received by the qualified donee
- the name and address of the appraiser (if the gift was appraised)

The amount of a non-cash gift must be its fair market value at the time the gift was made.

**Discussion:**

The owners of a subdivision development (Voyageur Country) on Dixon Creek Rd. wish to transfer their Agricultural Land Reserve (ALR - approx. 170ac.) lands to the District of Barriere for public recreational purposes. A portion of these lands would be received to meet the

requirement for a 5% park land dedication (approx. 22ac.) while the remainder would be in the form of a donation

**Recommendation: THAT a donation receipt be issued for the appraised value of the ALR (approx.. 170ac.) lands within the Voyageur Country subdivision development, minus the 5% required for park land dedication, once the lands have been transferred.**

**And further, THAT the certified appraisal will be paid for by the developers and based on the value of the entire lands prior to subdivision.**

Prepared by: Bob Payette, CAO