

Natural Legacies:

Your Educational Guide to Conservation in BC



What is a Land Trust?

Land trusts and Conservancies work with people who are interested in creating a conservation legacy for the future. Land Trusts exist to preserve our cultural and historic heritage, as well as ensuring wildlife such as wild birds, mammals and rare species have secure homes for the future.

A Land Trust is a non-profit, charitable organization committed to the long-term protection of natural and/or cultural heritage. A land trust may own land itself, or it may enter into conservation covenants with property owners to protect or restore natural or heritage features on the owner's land. The words "land trust" and "conservancy" are often used interchangeably. Land trusts are independent non-government organizations; however they frequently work in partnership with governments, other organizations, foundations, and businesses in achieving shared conservation goals.

Conservation Options:

The 3 most common ways to protect private land in BC are though:

- Conservation Covenants,
- Land donations, and
- Land purchases.

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Land Trust Alliance of BC LTABC
201-569 Johnson St
VICTORIA BC V8W 1M2
250-590-1921 www.ltabc.ca

A Conservation Covenant is a legal agreement between a landowner and authorized land trusts. This legal agreement remains attached to the title of the lands in perpetuity, and defines allowable and restricted uses for the property. With Conservation Covenants, the title of the property usually remains with the original landowner. Section 219 of the Land Titles Act outlines the legal framework for Conservation Covenants.

Lands can also be donated to, or purchased by a land trust. The title will be transferred to the new landowner (the land trust) who will often develop management plans to outline management goals and strategies for the new acquisition. There are also various tax incentives that may benefit the original donor/seller.

Assistance from Land Trusts:

Land trusts can help you review the many options available ranging from short-term voluntary actions to long-term legal agreements that will last beyond your lifetime. Furthermore, many land trusts have stewardship and educational programs. These can include a range of ecological assistance agendas, such as: information on landscape and regrowth design, identification of important natural and cultural features, or assistance with land management decisions, to name a few different programs of many.

As most land trusts are registered charities, they are able to offer a tax receipt for gifts of property and may be able to assist in the gifting of land (Ecological Gift). A gift of ecologically significant land may qualify for the Government of Canada's Ecological Gifts Program. This program offers significant income tax benefits to landowners who donate land or a partial interest in land to a qualified recipient. If you are willing to sell your land to a land trust at a reduced price, the Ecological Gifts Program allows split-receipting, where the land trust can issue a charitable tax receipt for the difference between the appraised value and the agreed sale price. Guidelines on split receipting are published by the CRA in the Income Tax Technical News No. 26. It should be noted that gifts of land that do not meet the Ecological Gift criteria will also be eligible for charitable tax credits, at the standard rates, but subject to capital gains.