

Conservation easements in Alberta

Programs and possibilities



Guy Greenaway

 **Corvus Conservation** 

Acknowledgements

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Every eligible conservation easement holder freely contributed their time, photos, and other resources, and graciously endured my nagging. My thanks go to Andrew Schoepf of the Alberta Fish and Game Association, Tom Cameron of the Alberta Sport Recreation Parks and Wildlife Foundation, Gary Morgan of the Canadian Nature Federation, Jack Sherman of the Crooked Creek Conservancy of Athabasca Society, Les Wetter of Ducks Unlimited Canada, Jocelyn Thrasher-Haug and Locke Girvan of Strathcona County, Margaret Green of the Nature Conservancy of Canada, Tracy Tarves and Norm Harburn of the Parks Foundation Calgary, Brian Provo of the Rocky Mountain Elk Foundation Canada, Keith Crowder of the Southern Alberta Land Trust Society, Darren Floer of the Sheep River Land Trust, Grant Pearsell of the City of Edmonton, Ron Bennett of the Canadian Wildlife Service, Ernie Ewaschuk of the Land Stewardship Centre of Canada, Barb Heidenreich of Evergreen, and Cal Mcleod and Blake Mills of the Alberta Conservation Association.

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Corvus Conservation is an Alberta-based company that provides consulting services to non-profit organizations, community groups, individuals and government agencies involved in conserving the natural heritage and biodiversity of our planet.

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Introduction

After a tremendous effort on the part of conservation-minded Albertans, amendments were made to the Environmental Protection and Enhancement Act in 1996, giving Albertans the ability to grant conservation easements.

Alberta's landowners, land conservation organizations, and agencies quickly embraced conservation easements. The great power of this tool was its flexibility and the fact that it enabled private contracts for protecting land in perpetuity. As such, it appeared in various places and in various forms.

However, the chameleon-like nature of easements has made it challenging for landowners to stay informed. It can be difficult to find out who are the eligible easement holders, where they operate, and what are their priorities.

Once Albertans are clear on these basic questions, we have to ask, "What next?" How can we broaden our use of this tool to meet the challenge of protecting the natural and cultural heritage of our private landscapes?

The goal of this short guidebook is to help landowners and others answer these questions for themselves. It starts by describing, in a

comparable format, each conservation easement program in the province. It goes on to describe some of the creative and expansive ways that conservation easements can be used, drawing on examples from Alberta and across the continent.

You will not find exhaustive portrayals of each program here. This is a coarse-filter start for your research on how to protect your land for the future. The booklet assumes you have a basic knowledge of conservation easements, though it does provide brief introductions to conservation easements and land trusts, and lists some useful resources.

This booklet is also not intended to be a source of legal or financial advice. You must consult your own lawyer, accountant, or financial planner before undertaking any action related to a conservation easement.

Hopefully, the program information here will rapidly be out-of-date as new land trusts appear, and new conservation easement programs arise. To dampen that effect, the full text of this booklet, with the most current program information, will be available free of charge on the Corvus Conservation web site (www.corvus.ca).



What is a conservation easement?

Introduction

For many private landowners, the protection of nature's complicated and beautiful web

is not something that happens somewhere else, in a park or a distant reserve. It is something that happens on their property, day in and day out. They see themselves as stewards of the land, safeguarding the natural pieces and processes during their tenure, until the land passes into other hands.

That passing on, however, has always caused great concern for private land stewards. A life's work could be undone by the careless or short-sighted actions of a future landholder. In the past, the only option that provided some measure of ecological security was to donate the land outright to the government to be converted to a park – an option private landowners dislike for various reasons.

The solution to this dilemma has been the "conservation easement."

With a conservation easement, a landowner relinquishes certain rights in order to protect the ecological values of all or part of their land. Those "rights" or that interest in the land is granted to an eligible conservation organization or government agency. That easement is typically negotiated in perpetuity, and is registered on the title of the land. The landowner retains title, and is free to sell, gift or Will that property, but the easement binds future landowners to the same land use restrictions.

Provincial Legislation

Though conservation easements have a century-long history on the continent, we have had enabling legislation in Alberta only since 1996. Under the Environmental Protection and Enhancement Act, the reasons for which a conservation easement may be granted were clearly laid out:

(a) the protection, conservation and enhancement of the environment including, without limitation,

the protection, conservation and enhancement of biological diversity;

(b) the protection, conservation and enhancement of natural, scenic or aesthetic values;

(c) providing for any or all of the following uses of the land that are consistent with purposes set out in clause (a) or (b): (i) recreational use; (ii) open space use; (iii) environmental education use; (iv) use for research and scientific studies of natural ecosystems.

How a Conservation Easement Works

To understand how a conservation easement works, one has to view ownership of land like a bundle of sticks. In that bundle there may be several 'rights' – for example the right to harvest trees, to grow crops, to modify wetlands, to build buildings, etc. With a conservation easement, the landowner grants certain 'sticks' in that bundle to a qualified organization or agency in order to



guard the environmental, biological, or aesthetic values of the land.

The landowner retains all the other sticks. In other words, he or she continues to be the landowner, while the easement holder is said to hold an 'interest' in the land.

The Power in Flexibility

As with nature, the real strength of conservation easements comes from diversity.

All conservation easement are not the same, nor are the priorities of the different eligible organizations identical. Each qualified easement holder has its own model easement, which it uses as a starting point. Though they all must accomplish the broad goals laid out in the legislation, each easement document is negotiated and crafted specific to the landowner, the land affected and the easement holder.

Income Tax Benefits

As well as the knowledge that the land they have stewarded so carefully will be protected in perpetuity, landowners donating conservation easements can receive a significant income tax benefit.

The tax receipt received is equivalent to the value of the conservation easement. The value of the conservation easement is determined by a qualified appraiser using the "before and after" method. Simply put, the appraiser assesses what the land was worth before the easement was granted, and what it was worth after – the difference is the value of the easement.

As a proportion of the value of the land, the value of the conservation easement can vary tremendously. As an example, consider a piece of land where the fair market value is based largely on its potential to be developed into a residential subdivision. Once the ability to subdivide and erect houses has been removed, a significant portion of the land's fair market value is removed as well. The value of the easement, therefore, would equal a large percentage of the land value.

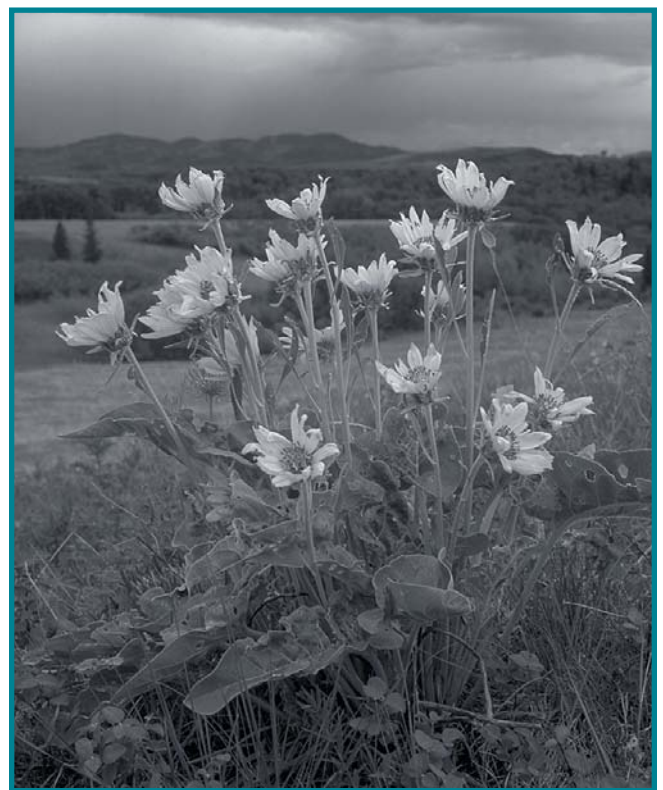
In areas where the development pressure is less, however, the same easement on land with the same ecological value would be worth much less.

In order to maximize the beneficial tax treatment of the donation, the gift should be certified by the Canadian Wildlife Service as a 'gift of ecologically sensitive land' under the Ecological Gifts Program.

As you will see as you read further in this guidebook, some organizations have a limited ability to provide cash payments for conservation easements, as well.

Further Resources

Such a brief description barely touches on the complexities of conservation easements, and is not intended to be complete. There are several sources that explain in better detail what a conservation easement is (see Resources at the end of this guide). Two of the best from an Alberta perspective are "Conservation Easements: A Landowner's Guide" from the Southern Alberta Land Trust Society, and Arlene Kwasniak's "Conservation Easement Guide for Alberta" available from the Environmental Law Centre.



Land trusts and conservancies

"I want to put a land trust on my property" – that is a statement heard by most organizations who deal with conservation easements in Alberta, and it reflects a basic confusion in the world of private land conservation.

What landowners generally mean by this statement is they are looking to grant a conservation easement on their land. Because both conservation easements and land trusts are relatively new concepts in Alberta – and are very much related – people tend to confuse them. Simply put, however:

- land trusts are organizations; and
- a conservation easement is a tool.

What is a 'Land Trust' or 'Conservancy'?

The terms land trust and conservancy are more or less interchangeable. In general, they refer to non-profit, charitable organizations which have as one of their core activities the acquisition of land or interests in land (like conservation easements) for the purpose of conservation. The hallmark of a land trust is the direct action they take to protect the local land base, and that they hold those lands or conservation easements in trust for future generations.

Land trusts and conservancies are generally local in scope and operation, but may be provincial, regional or even national. Most land trusts focus on conserving the biological values of land, but across the continent land trusts have been established to protect scenic, historical, agricultural, and recreational lands as well.

A brief history

Though relatively new to Alberta, land trusts¹ have a century-old history in North America, with the first one appearing in the eastern United States in 1891. As the townships there filled with settlement, local residents looked to their dwindling open spaces with increasing concern. The land trust concept was born out of a desire on the part of locals to protect those areas, and their willingness to take direct action. They would band together to buy, and jointly steward,

the small open spaces they deemed critical to the quality of life in their community.

As the idea has spread west across the United States and Canada, the land uses involved have varied, the tools have increased in number, and the parcel sizes have grown – but the model has remained remarkably consistent.

By 2000, the U.S.A. had over 1200 land trusts operating across the country. Their Land Trust movement grows at the rate of one new organization per week – the fastest growing segment of the American conservation movement.

In Canada, we have approximately 130 organizations that are eligible to receive gifts of ecologically sensitive land². The heaviest concentrations are in Ontario, British Columbia and Quebec, but they span all of the provinces. In Alberta, there are currently 12 organizations and agencies that operate as land trusts.

A popular solution to land conservation dilemmas

The dramatic growth of land trusts reflects their popularity as a way to address the land conservation dilemmas all regions face. That popularity is based on the opportunities provided by land trusts:

- conservation efforts tailored to local landscapes and local concerns;
- the opportunity to conserve private land, not just public land;
- organizational creativity, flexibility and responsiveness; and
- empowerment of citizens to conserve land in their area.

The thousand faces of a land trust

Traditionally, the term 'land trust' is applied to locally-created and operated non-profit organizations, though several regional, provincial and national organizations carry on land trust work as well. In Alberta, there are also a few

¹ Though the names 'conservation foundation,' 'conservancy,' 'land trust,' and others appear across the continent, 'land trust' is the most common.

² Not all of these are necessarily land trusts, but it is a good surrogate measure.

crown agencies and municipalities that operate 'land trust' programs.

A land trust's flexibility is perhaps its greatest strength. Aside from the common theme of taking direct action to conserve land for future generations, there are no set guidelines for what a land trust will and will not do. Looking across the continent, here is a taste of the variety:

Some are very small, volunteer-run groups who work in just one neighbourhood; some are large, working on a regional or national scale, and employing several staff.

Though all land trusts acquire interests in land, some own lands and operate them as nature reserves, while others own no land but hold conservation easements, and some do both. Most rely solely on donations of land and conservation easements, but some raise money to buy properties and easements.

Some land trusts buy land and turn it over to public agencies to make parks; some are focused solely on urban landscapes, and some focus on providing affordable housing; certain land trusts provide land conservation and land use planning

services; some work with other land trusts to protect land, each offering their specialty to the process.

Some land trusts were organized to protect a specific piece of property, and some to protect certain resource or land use types; some manage lands owned by others; some provide succession planning services; some simply facilitate transactions by other parties...

... and so on.

As is clear from this short list, land trusts can take many different shapes in their pursuit to conserve land for future generations.

Choosing Which is Best for You

If you are considering approaching a land trust or conservancy to help you with conserving your land, it is important to understand what each one is and what they can do for you.

Some of the things to think and ask about include:

- what are their priorities as an organization?
- what tools do they use that might be of use to you?
- what sorts of land do they work with (land use, ecological importance, size, locales)?
- what is their history and their future strategic focus?

The best way to get this information is to call and talk to someone who coordinates their conservation easement or land securement program. You can also talk to neighbours who have direct experience with various groups. As well, the by-laws of incorporated non-profit organizations are a matter of public record, and can be obtained through the corporate registry.



Conservation easement programs in Alberta

Introduction

Every conservation easement is unique. It is the product of the goals of the landowner, the priorities of the easement holder, and the characteristics of the property.

As a landowner, you may have a good idea of your goals, and perhaps a solid idea of what makes your property ecologically special. The next step is understanding the priorities of the potential conservation easement holders. That is the purpose of this section.

There are descriptions here of each organization in Alberta that has an active conservation easement program. This is not intended to be comprehensive information. It is a starting point for landowners – basic information about each program, laid out in a format that allows comparison.

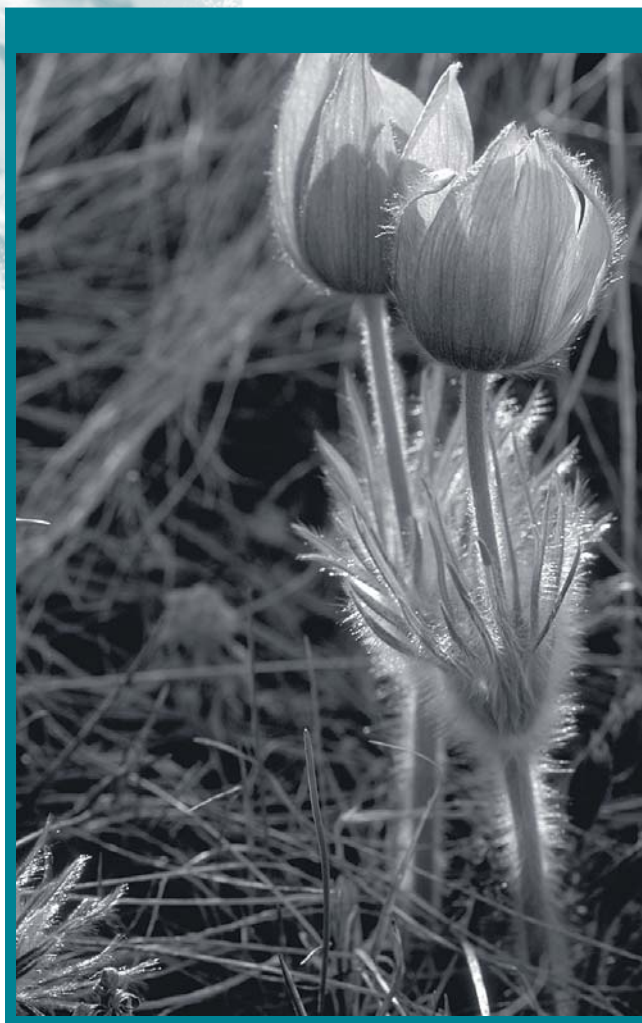
There are also brief descriptions of two other types of organizations: those who will or may have a conservation easement program in the foreseeable future, and those who are support agencies for conservation easement efforts in the province.

Contact names and information have been included to give you the most direct connection possible to the organizations. Even if that person has moved on, asking for them by name will help direct you to their replacement.

It is important to remember that an organization may not accept a conservation easement just because it is being donated. A piece of land may be dear to the landowner, but it must also satisfy the criteria and current priorities of the potential easement holder. Monitoring and administering a conservation easement is a significant and serious undertaking, and groups do not enter into these contracts lightly.

In cases where the easement you are proposing to grant does not fit with an organization's

mandate, most groups are able and willing to direct you to other agencies who may be a better fit for you.



Active programs

Alberta Fish and Game Association

Contact information

Brad Fenson, Habitat Development Coordinator

Alberta Fish and Game Association
6924-104 Street

Edmonton, AB

T6H 2L7

Ph: 780-437-2342

Fax: 780-438-6872

Email: brad@afga.org

Web site: www.afga.org

Or, contact your local Alberta Fish and Game Association club.



Organization's mandate

"To promote through education, lobbying and programs, the conservation and utilization of fish and wildlife and to protect and enhance the habitat they depend on."

Geographic area of conservation program

All of Alberta.

Areas (geographic) of particular focus

The AFGA has no specific regions of focus.

Thematic or ecological areas of focus

Every potential conservation easement is evaluated based on its merits, and approved by the Wildlife Trust Fund Board. Potential easement properties must demonstrate either

local or regional ecological significance in plant or wildlife communities.

Though each property must conform to the priorities of the AFGA, no parcel is automatically rejected based on its land use, provided that land use is compatible with maintaining the ecological values of the property.

Donation or sales

The AFGA accepts donations of conservation easements, but does not purchase them.

Minimum parcel size

Although the AFGA has no minimum parcel size, they would be unlikely to accept easements on parcels of less than a quarter section. As well, they look for complete parcels of land, as opposed to strips or non-contiguous pieces.

Associated programs

Often landowners come in contact with the AFGA through their Operation Grassland Community or the Parkland Stewardship Program. These programs, and the AFGA in general, can provide fact sheets on conservation easements.

The AFGA also accepts outright donations of land, which are then stewarded in cooperation with local AFGA clubs.

Alberta Sport, Recreation, Parks and Wildlife Foundation

Contact information

Tom Cameron

Alberta Sport, Recreation, Parks and Wildlife
Foundation (ASRPWF)

Park and Wildlife Ventures program

Alberta Community Development

905-10405 Jasper Avenue

Edmonton, AB

T5J 4R7

Ph: 780-415-0266

Fax: 780-427-5140

Email: Tom.Cameron@gov.ab.ca

Web site:

[www.cd.gov.ab.ca/asrpwf/programs/parks/
park_and_wildlife/index.asp](http://www.cd.gov.ab.ca/asrpwf/programs/parks/park_and_wildlife/index.asp)



Organization's mandate

"Park and Wildlife Ventures provides assistance and advice regarding the donation of goods and land (including ecologically sensitive land) for natural habitat. This program fulfills the park and wildlife responsibilities of the ASRPWF. We accept charitable donations and ecological gifts, provide services and benefits to partner agencies and local land trusts, foster the growth of private land conservation initiatives in Alberta, and enhance the profile of the ASRPWF through educational resources for schools and libraries."

Geographic area of conservation program

All of Alberta.

Areas (geographic) of particular focus

The ASRPWF is not aggressively pursuing conservation easements, though they will consider the possibility on a case by case basis. They may receive donations of land and conservation easements made to the Provincial Government, which can then be established as provincial or municipal protected areas.

Thematic or ecological areas of focus

Their preference is for lands adjacent to existing protected areas.

Donation or sales

The ASRPWF may accept donations of conservation easements. They are unlikely to purchase a conservation easement, but may consider that option.

Minimum parcel size

The ASRPWF's preference is for larger parcel sizes, but they have in the past received donations of land (in fee simple) which were quite small.

Associated programs

With regard to conservation easements, the ASRPWF Foundation focuses mostly on providing advice to landowners, and connecting them with organizations who might be willing to accept conservation land and easement donations.

Pembina River from the A.L. Berry Family Park



Active programs (cont'd)

Canadian Nature Federation

Contact information

Gary Morgan, Major and Planned Giving Officer

Canadian Nature Federation
Suite 606, 1 Nicholas Street
Ottawa, Ontario
K1N 7B7

Ph: 613-562-3447

Toll free: 1-800-267-4088

Fax: 613-562-3371

Email: cnf@cnf.ca

Web site: www.cnf.ca



canadian nature federation

Organization's mandate

The mission of the Canadian Nature Federation is the protection of nature, its diversity and the processes that sustain it. In fulfilling our mission, the CNF operates under these guiding principles:

- Humans are an integral part of nature. We are dependent on and kindred to its diverse forms. By protecting nature, we protect and enrich ourselves.
- Protection of nature requires a strong commitment to environmentally responsible living through every person's daily activities.
- Our strategies for protecting nature are based on sound science, ecological knowledge and a passion for nature.
- We are committed to strong linkages, communication and co-ordinated action on issues of national significance with naturalists and others who care about nature.

Geographic area of conservation program

The Canadian Nature Federation (CNF), working with its affiliates in Alberta, would consider the donation of a conservation easement anywhere in the province.

Areas (geographic) of particular focus

Local CNF affiliates may have regions of particular focus.

Thematic or ecological areas of focus

The CNF is interested in properties which are representative of the natural and biodiverse environment that may have existed prior to human involvement; in particular, properties that have high value for migratory birds, and endangered plants and wildlife.

Potential properties are assessed by qualified biologists to determine their ecological viability (or potential). Decisions are made on a case-by-case basis.

Donation or sales

The Canadian Nature Federation will accept donations, but not sales of easements.

Minimum parcel size

Potential easement donations are examined based on their biological quality, not their size, so may vary from very small to very large.

Associated programs

N/A



Crooked Creek Conservancy Society of Athabasca

Contact information

Harvey Scott

Crooked Creek Conservancy Society of Athabasca

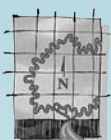
PO Box 2072

Athabasca, AB

T9S 2B6

Ph: 780-675-4158

Email: harveys@telusplanet.net



Crooked Creek Conservancy Society of Athabasca

Organization's mandate

"Crooked Creek Conservancy Society of Athabasca was formed in response to rapidly diminishing areas of wildlands and wildlife habitat. Members of the society are conservation-minded individuals working together to achieve long-term protection of specific areas within the Athabasca region.

The general objectives of the Society are: (1) to secure, manage, and protect land for environmental, social, or community purposes; (2) to establish community ownership and stewardship of land and its biological diversity for this and future generations; (3) to provide community awareness, education, and participation in maintaining natural habitats and wilderness areas; (4) to encourage, foster, and develop a recognition of the importance of wildlife habitat and conservation areas; (5) to express an appreciation of nature; and (6) to sell, manage, lease, mortgage, dispose of, or otherwise deal with property of the Society."

Geographic area of conservation program

The Athabasca region, centered on the County of Athabasca.

Areas (geographic) of particular focus

N/A

Thematic or ecological areas of focus

The Crooked Creek Conservancy is interested in lands that represent the dry mixed wood and central mixed wood landscapes of the southern boreal region. Lands of most interest to them are those that are relatively undisturbed, generally non-agricultural, associated with riparian landscapes, and that provide significant wildlife habitat. They will also consider disturbed lands that have significant potential for rehabilitation.

Donation or sales

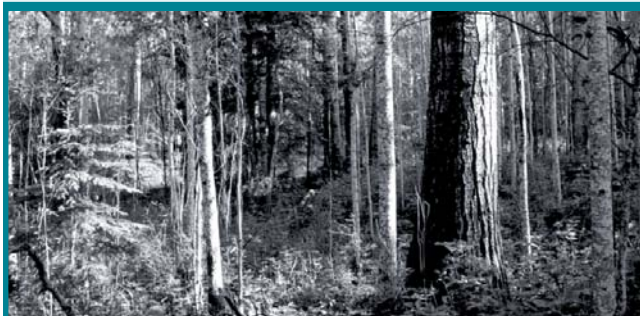
The Crooked Creek Conservancy accepts donations of easements and would, in extraordinary circumstances, consider a conservation easement purchase.

Minimum parcel size

The Crooked Creek Conservancy does not pre-determine acceptable parcel size but conducts on-site assessments to determine site suitability.

Associated programs

The Crooked Creek Conservancy can manage lands held by other agencies, provide qualitative assessment of a property's ecological significance to determine features worth protecting, and direct landowners to appropriate private land conservation agencies. Crooked Creek's most recent outreach efforts include identification /checklist brochures on the birds, mammals, butterflies, and dragonflies/damselflies of the Athabasca region.



Crooked Creek Conservancy Society of Athabasca

Active programs (cont'd)

Ducks Unlimited Canada

Contact information

Manager of Field Operations:

Calgary 403-201-5577

Edmonton 403-489-2002

Grande Prairie 780-532-7960

Web site: www.ducks.ca



Ducks Unlimited Canada
CANADA'S CONSERVATION COMPANY

Organization's mandate

"Ducks Unlimited Canada's mission is to conserve wetlands and associated habitat for the benefit of North America's waterfowl, which in turn provide healthy environments for wildlife and people."

Geographic area of conservation program

All of Alberta.

Areas (geographic) of particular focus

None.

Thematic or ecological areas of focus

Ducks Unlimited is interested in native landscapes with high habitat value for waterfowl and other wildlife. Of particular importance in Alberta is the Prairie Pothole Region in the southeast.

Donation or sales

Ducks Unlimited does not have an active conservation easement program, though they do consider conservation easements in the context of their habitat securement work. They will accept donations of easements which coincide with their priorities, and consider purchases of easements on a case by case basis.

Minimum parcel size

No minimum parcel size.

Associated programs

Ducks Unlimited Canada has a wide array of other land securement and extension programs, where landowners enroll their land in DUC programs, change land use, undertake wetland and upland conservation or restoration projects, or donate their land to DUC.



Nature Conservancy of Canada

Contact information

Margaret Green, Director of Land Conservation

Suite 830, 1202 Centre Street S.E.

Calgary, AB T2G 5A5

Tel.: 403-262-1253

Fax: 403-515-6987

Toll-free: 1-877-262-1253

Email: alberta@natureconservancy.ca

Web: www.natureconservancy.ca (and navigate to 'Alberta and the North')



Organization's mandate

"The Nature Conservancy of Canada (NCC) is a non-profit, non-advocacy organization that takes a quiet business-like approach to land conservation and wildlife preservation.

NCC is Canada's only national charity dedicated to preserving ecologically significant areas and places of special beauty and educational interest through outright purchase, donations and conservation easements. Our plan of action is partnership-building and creative deal-making with any individual, corporation, community group, conservation group or government body that shares our passion."

Geographic area of conservation program

All of Alberta.

Areas (geographic) of particular focus

Currently, the Nature Conservancy has special interest in the Rocky Mountain Front, certain areas within the Grasslands, and the Parkland region.

Thematic or ecological areas of focus

The Nature Conservancy is interested in lands which have environmental significance, act as buffer zones, contain riparian areas, or provide native habitat or habitat for species of concern.

Though they are happy to consider all options, the Nature Conservancy points out that even a donation of a conservation easement may not be acceptable if it does not match their objectives.

Donation or sales

The Nature Conservancy primarily accepts donations of conservation easements, and the vast majority of their easement holdings were donated. However, they do consider, and have pursued, purchases of easements. These cases are based largely on whether funds to do so are available.

Minimum parcel size

In general, the Nature Conservancy looks for larger, intact, contiguous parcels. They will also consider smaller parcels with exceptional value and which align with their values particularly well.

Associated programs

As part of their conservation easement program, the Nature Conservancy offers range management and other extension course for landowners who have granted easements.

The Nature Conservancy also accepts outright donations of land.



Nature Conservancy of Canada

Active programs (cont'd)

Parks Foundation, Calgary

Contact information

Norman Harburn, Executive Director
Tracy Tarves, Senior Program Manager

Parks Foundation, Calgary

225 - 13th Avenue S.W.

Calgary, AB

T2R 1N8

Ph: 403-974-0751

Fax: 403-974-0758

Email: tracy.tarves@parksfoundationcalgary.ca
OR

norm.harburn@parksfoundationcalgary.ca

Web site: www.parksfdn.com



Organization's mandate

The mission of the Parks Foundation, Calgary is to enhance the quality of life of all Calgarians through the development of parks, river valleys, and amateur sports.

The objective of the Foundation's Parks and Projects Development Committee is to promote public participation in the enhancement and development of Calgary's parks system. The River Valleys Committee was mandated by City Council to protect and enhance the natural, historical, and cultural values of Calgary's River Valleys ecosystem.

Geographic area of conservation program

Traditionally, the Parks Foundation has operated solely within Calgary. Gifts of land to the Foundation are generally transferred to the City to be converted to and maintained as public parks.

However, the Foundation is currently looking at fostering the development of a regional land trust which could hold lands and

easements on properties in the region surrounding the City.

Areas (geographic) of particular focus

N/A

Thematic or ecological areas of focus

The Parks Foundation looks to acquire lands which are significant for their natural or recreational value. Their prime focus is the river valleys, both for quality riparian habitat and valuable recreational spaces. Properties of interest also include those which have the potential for reclamation, and those which connect existing parklands and contribute to a contiguous park system.

Donation or sales

The Foundation is willing to accept donations of conservation easements, but is unlikely to purchase easements.

Minimum parcel size

No minimum parcel size.

Associated programs

N/A

Rocky Mountain Elk Foundation Canada

Contact information

Brian Provo

Rocky Mountain Elk Foundation Canada
Box 940

Rocky Mountain House, AB
T4T 1A7

Ph: 403-845-6492

Fax: 403-845-2410

Email: bprovo@rttinc.org

Web site: www.rmefc.org/lands.html



**Rocky Mountain
Elk Foundation
Canada**

Organization's mandate

"The mission of the Rocky Mountain Elk Foundation Canada is to ensure the future of elk and other wildlife by conserving, restoring and enhancing natural habitats."

Geographic area of conservation program

All of Alberta.

Areas (geographic) of particular focus

N/A

Thematic or ecological areas of focus

The Rocky Mountain Elk Foundation Canada is particularly interested in, but not limited to, landscapes that provide habitat for elk, other wild ungulates and large mammals.

Donation or sales

The Rocky Mountain Elk Foundation Canada accepts both donations and sales of conservation easements. However, they will only buy an easement under extraordinary circumstances where habitat protection is crucial, and all other alternatives have proven unsuccessful.

Minimum parcel size

There are no restrictions on parcel size, only that the parcel has demonstrable wildlife habitat value. Some Rocky Mountain Elk Foundation Canada parcels are as small as 10 ha, and some very large.

Associated programs

Land Purchase, Partnership Ventures, Project Support, and High Schools for Habitat



Active programs (cont'd)

Southern Alberta Land Trust Society (SALTS)

Contact information

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Toll-free: 1-877-999-SALT (7258)

Email: info@salts-landtrust.org

Web: www.salts-landtrust.org



**SOUTHERN ALBERTA
LAND TRUST SOCIETY**

Organization's mandate

The Southern Alberta Land Trust Society (SALTS) is a locally-based, rancher-driven, nonprofit organization dedicated to preserving the ecological, productive, scenic, and cultural values of Alberta's prairie and foothill regions. SALTS was organized under the belief that the most effective and lasting conservation solutions both originate and are maintained at the community level through empowering individuals with the necessary tools and vision.

SALTS accomplishes its objectives through:

1. Increasing awareness about the causes and impacts of rangeland loss and fragmentation, and facilitating individual and community conservation actions;
2. Assisting families with the intergenerational transfer of ranching operations through better tax and succession planning; and
3. Using conservation easements to provide long-term protection to rangeland and wildlife habitat.

Geographic area of conservation program

SALTS geographic focus is the Eastern slopes of the Rocky Mountains, and the Foothills and Prairie regions of southern Alberta.

Areas (geographic) of particular focus

SALTS' primary focus area is from the Highwood River south to Highway 3, and from Highway 2 west to the Rocky Mountains.

Thematic or ecological areas of focus

SALTS focus is on ranchland landscapes with high levels of native range.

Donation or sales

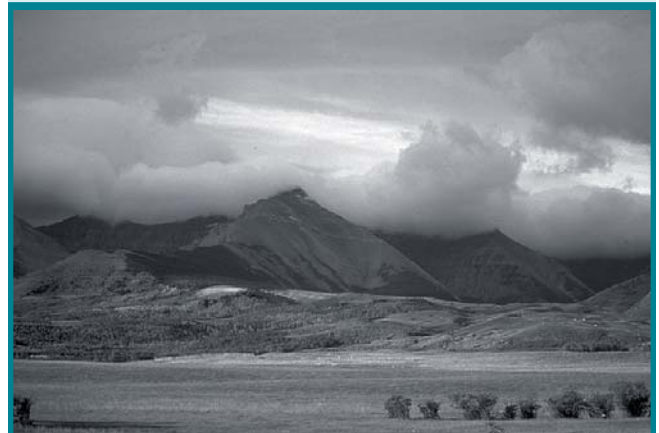
SALTS receives donations of conservation easements and provide charitable tax receipts. In extraordinary circumstances they may consider purchasing easements.

Parcel size

Parcels of quarter section (160 acres) or greater, or in unique circumstances parcels of a smaller size may be considered.

Associated programs

SALTS provides information on succession, estate and tax planning, aimed at integrating rangeland, wildlife habitat and watershed conservation into a ranch business.



Frances Riviere

Sheep River Land Trust

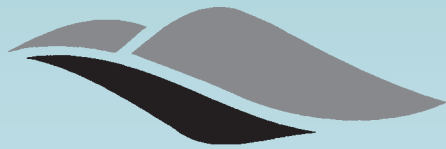
Contact information

Lance Floer, President

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T1S 1P6

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SHEEP RIVER LAND TRUST

Organization's mandate

"To preserve and enhance the quality of life in the Sheep River Valley, especially with respect to significant natural areas and features such as the Sheep River, the flood plain, and the escarpment.

"The mission statement is implemented through the following objectives:

- Preservation: through conservation easements placed on specific environmental sites that serve in defining the natural character of the river valley.
- Education: to develop an understanding of significant bodies of knowledge, including archaeology, biology and history through an interpretation of the natural resources and cultural heritage of the Sheep River Valley.
- Interpretation: public awareness through comprehension of community-specific historical and environmental sites.
- Stewardship: maintenance, clean up, and care of the Sheep River Valley."

Geographic area of conservation program

The Sheep River watershed, south of the city of Calgary.

Areas (geographic) of particular focus

N/A

Thematic or ecological areas of focus

The Sheep River Land Trust is primarily interested in lands which represent the natural and recreational features of the Sheep River escarpment, including its cottonwoods, parkland, ravines, and associated side draws and coulees.

Donation or sales

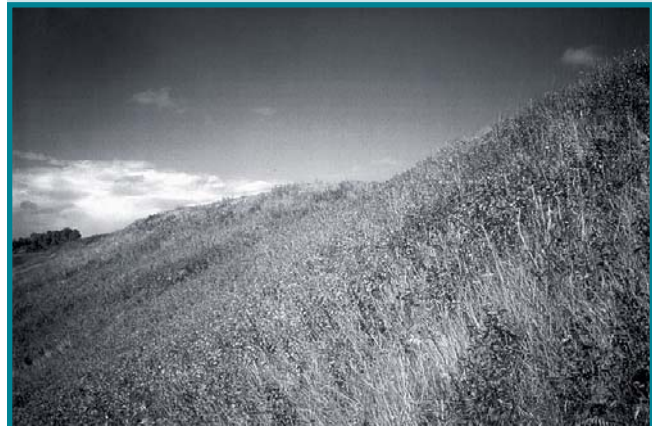
The Sheep River Land Trust is interested in donations of conservation easements, as well as purchases on those occasions when they have access to funds to purchase them.

Minimum parcel size

No minimum parcel size.

Associated programs

The Sheep River Land Trust is also known as the Sheep River Valley Preservation Society, and has participated in education activities in the Okotoks region for over a decade.



Sheep River Land Trust

Active programs (cont'd)

Strathcona County

Contact information

Locke Girvan or Jocelyn Thrasher-Haug

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Strathcona County

Organization's mandate

The mission of the Engineering and Environmental Planning group is to work cooperatively with community stakeholders to effectively and efficiently plan, provide and facilitate a sustainable environment and infrastructure by developing, applying, reviewing and ensuring compliance with design and construction standards.

Geographic area of conservation program

Strathcona County, immediately east of the city of Edmonton.

Areas (geographic) of particular focus

The Cooking Lake moraine (in the southeast part of the County) has been the primary area of concern.

Thematic or ecological areas of focus

Landowners making application to subdivide land have the option of granting a conservation easement, rather than transferring a portion of the land outright as environmental reserve.

The purposes of the conservation easement are much broader than an environmental reserve, and restrict a variety of ecological modifications, agricultural activities, and construction.

Donation or sales

Conservation easements are granted in exchange for the ability to subdivide and modify other lands, not for a cash or a tax receipt.

Note: The grant of a conservation easement is only eligible for a charitable tax receipt when it is given freely and without consideration. In other words, if you are granting a conservation easement in order to receive approval for a subdivision application, the grant is not considered a charitable gift, and is not eligible for a tax receipt.

Minimum parcel size

No minimum parcel size.

Associated programs

N/A



Strathcona County

On the horizon: new developments to watch for

Alberta Conservation Association

The Alberta Conservation Association (ACA) is a non-profit, non-government association whose mission is “Working together with Albertans to conserve, protect and enhance our natural biological resources.” Every time hunting or fishing licences are purchased, ACA receives a portion of the funds to allocate to important conservation projects.

Conservation easements are one of the many tools which the ACA has the option of using to protect key habitats in their priority areas. At the time of this writing, the ACA was in the process of re-assessing their priority tools and areas of focus.

Landowners wishing information on current ACA habitat programs, and the possibilities for donating a conservation easement, can contact their main office (780-427-5192). Ask to be put in touch with the ‘Habitat Team Leader’ in your area. They can discuss your interests with you, determine if they align with ACA’s current priorities, and indicate whether accepting a conservation easement is an option.

A Land Trust for the Edmonton Region

A consultant’s report to the City of Edmonton in 2001, entitled *Conserving Edmonton’s Natural Areas: A Framework for Conservation Planning in an Urban Landscape*, articulated the need for an independent land trust as a vehicle to hold and manage conserved natural areas. Further work identified the need for a regional endeavor.

An effort is currently underway to develop a land trust for the city and the surrounding region. A community-driven group representing local governments, conservation groups, business interests, academics and

individuals is now working to investigate land trust models being used elsewhere, and to find a template applicable to Edmonton and region.

For the latest on this initiative, contact the, the Land Stewardship Centre of Canada (780-483-1885), Kwasniak Law Office, (780-960-5066), or the City of Edmonton’s Conservation Coordinator (780-496-6080).

A Regional Land Trust for Calgary

The Parks Foundation, Calgary has been active since 1985 protecting the river valleys and parks within the city of Calgary. Both independently and as an agent of the City, they have been securing lands to protect scenery, parkland and recreation opportunities for Calgarians.

Their expertise has already brought led them to projects outside the City, where they have identified a need for a land trust to provide these same services. They have begun preliminary research on the possibilities, and hope to foster the creation of a regional land trust for Calgary.

To learn more about this effort, or to provide your assistance, contact Tracy Tarves, Senior Program Manager at the Parks Foundation, at 403-974-0751.

Support groups

Canadian Ecological Gifts Program

Ron Bennett, Regional Coordinator
Environment Canada
4999 – 98th Avenue
Edmonton, AB T6B 2X3
Ph: 780-951-8673
Fax: 780-495-2615
Email: ron.bennett@ec.gc.ca
Web site: www.cws-scf.ec.gc.ca/ecogifts

The Canadian Ecological Gifts Program is a federal initiative which provides added income tax benefits to those who donate ecologically sensitive property (including conservation easements).

Donors of charitable gifts are usually limited in the amount of the tax receipt they can use in a given year. Ecological gift certification allows the donor to use as much of the receipt as is needed to offset taxable income. As well, donors of capital property will realize a capital gain, a portion of which is taxable. For certified ecological gifts, that taxable portion is 25% rather than the usual 50%.

Finally, through the Ecological Gifts Program, the appraised value of the gift is certified, which ensures the certainty of the value of the charitable receipt for tax purposes.

To learn more about what qualifies as 'ecologically sensitive,' or to get a listing of groups eligible to receive Gifts of Ecologically Sensitive Property, see the new Canadian Ecological Gifts Program handbook or their web site.

Land Stewardship Centre of Canada

Ernie Ewaschuk, Executive Director
Land Stewardship Centre of Canada
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Web site: www.landstewardship.org

A private, non-profit, charitable organization based in Edmonton, the Land Stewardship Centre of Canada works to develop partnerships and projects for conservation programs, and exchange knowledge that will best serve the public in environmentally sustainable land management. One of their main program areas is fostering practical actions and demonstrations of land stewardship. Their web-accessible Resource Centre is a clearinghouse of information about land-use conservation practices, programs, and agencies.

They are an approved environmental charity eligible to hold conservation easements themselves, but work more to connect landowners with suitable easement holders.

Evergreen

Barbara Heidenreich,
Manager, Land Trusts & Conservation
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Web site: www.evergreen.ca

Evergreen is a national environmental organization with a mandate to bring nature to Canada's cities through naturalization projects. One of its three core programs is "Common Grounds," aimed at conserving publicly accessible green space in urban and suburban areas. Through the Common Grounds program, Evergreen operates as an urban land trust by securing land, holding conservation easements and assisting local community groups with site securement, stewardship and capacity building. Evergreen does not as yet hold conservation easements in Alberta, and would prefer to assist local organizations active in that role.

Using the tool: putting conservation easements to work

Introduction

Conservation easements are like electrical sockets.

They are a power source for land conservation, but we have not yet recognized all the opportunities to plug into them. Since conservation easements are relatively new in Alberta, we have understandably spent a lot of time just getting our minds around the details of what they are.

But now we need to direct more energy to better understanding their potential. The ability to permanently protect individual parcels of land is wonderful, but if conservation easements are used simply to protect random, disparate dots of important property across the Province, the full potential of the tool may be wasted.

The following pages describe some of the ways that easements can be used creatively, or as the

cornerstones to larger land conservation efforts. The examples draw on experiences from around the continent, often from places with a much longer history of conservation easements.

A few of these options are not (yet) available in Alberta because legal or political structures are different, local agencies are not actively pursuing them, or simply because there is no local precedent. The point of these descriptions is to identify some opportunities that may not be readily apparent, to provide inspiring examples, and to further stimulate thought and discussion.

The next question is, "What else can Alberta's creative minds come up with?"

Agricultural Conservation Easements

Though conservation easement documents can be written so as to protect agricultural lands in the process, Alberta's legislation is for protecting



lands of significant biological importance or scenic beauty.

However, many jurisdictions across the continent allow conservation easements which are specifically aimed at protecting productive agricultural lands. These are usually enacted under the auspices of protecting open space, scenic countryside, and food security, or preventing haphazard urban development. They generally limit subdivision, non-farm development, and other uses incompatible with farming.

The American Farmland Trust reported in 2002 that there were 24 state level and 15 local level programs in place to buy agricultural conservation easements. In Ontario, the Ontario Agricultural Institute Act allows the institute to hold easements to protect agricultural land, but they rarely exercise this option.



Bargain Sales

According to land trusts in the United States, one of their most effective complements to a conservation easement is the 'bargain sale.'

The ability of eligible easement holders to provide a cash payment for conservation easements is extremely limited. However, the ability of the average landowner to use a large, time-limited tax receipt is likewise limited. Bargain sales address that dilemma. They allow an easement to be granted in exchange for a combination of a cash payment and a charitable tax receipt, totaling the value of the easement.

Canada Customs and Revenue Agency (CCRA) policy has traditionally disallowed bargain sales or 'split receipting.' An easement recipient could provide either cash or a tax receipt, but not a combination. After a recent review of this practice, new guidelines were released and changes proposed for the Income Tax Act which would allow split receipting (with some restrictions).

Though it will take some time to see how this will play out practically, it could lead to a tremendous increase in conservation easements in Alberta.

Conservation Development

There are several different facets to "Conservation Development" ranging from conservation sub-division to green infrastructure. The examples below are limited to two which are developer- or landowner-initiated, and which use conservation easements.

Limited Development

When landowners want to realize some capital from their land, they often seek to subdivide then sell some of their property. For those in this situation, Limited Development can provide an ecologically and economically sound alternative.

With limited development, the landowner chooses to sell only one or a few residential lots on their property, at a much lower density than zoning allows. The lots are designed and sited to minimize interference with the property's

ecologically-sensitive features (riparian zones, wildlife corridors, wetlands, woodlots, etc.). The undeveloped portion of the property is protected by the donation of a conservation easement.

Infrastructure costs are lower, and a premium price can be charged for the lots because the desirable views and features are protected. The tax receipt from donating the easement can offset taxes payable on proceeds from the sales. For agricultural landowners in particular, the cash can mean improved viability, while the land stays in production. It also means long-term protection for land that would otherwise have been developed.

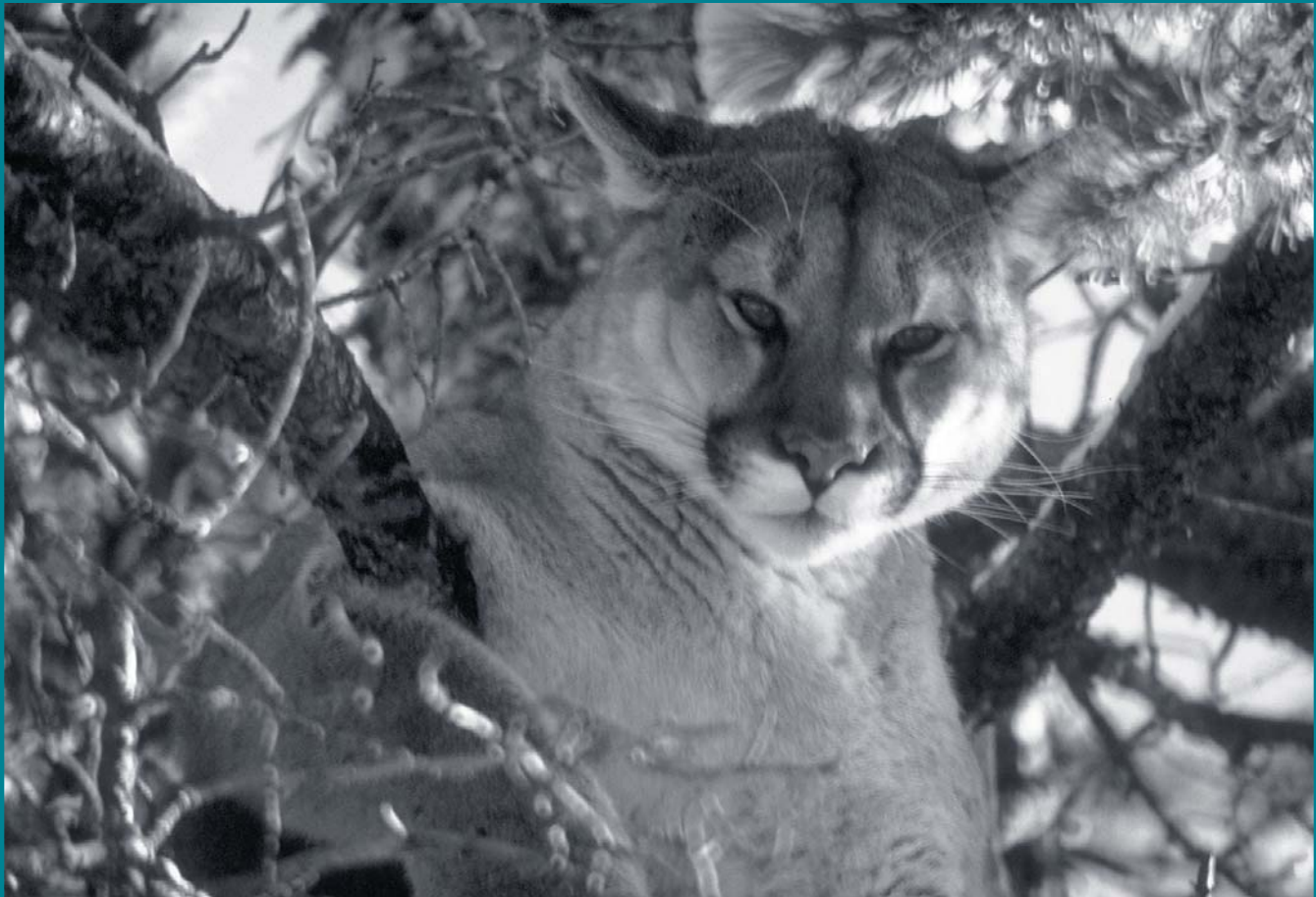
Bareland Condominium

An extension of the co-housing or eco-village concepts, Bareland Condominiums are small cooperative communities where landowners own a common interest in a portion of a parcel of land.

Similar to limited developments, 'bareland condominium' communities develop their residential units, usually with reference to the ecologically sensitive features of the property, and designate a portion of the land to remain undeveloped.

The residents association determines and controls the use of the non-residential land. They may designate it for food production, recreation, or nature conservation. In order to provide perpetual protection for those features and uses, some communities will grant a conservation easement.

One example is the Whole Village near Caledon, Ontario. The 190-acre property includes residential, farm and conservation land uses. As well as a Farm Plan and Forest Management Plan, the residents have granted a conservation easement which zones the parcel into Wetlands, Woodlands, Agriculture and Residential, with varying levels of protection.



Grassbanking

'Grassbanking' is an innovative method of protecting grazing lands and wildlife habitat pioneered in the southwestern United States by the Malpai Borderlands Group and the Animas Foundation.

These groups faced the problem of trying to reintroduce the effects of recurrent low-intensity fire to their grassland ecosystems. Their solution was to use the Animas Foundation's ranch and its associated grazing lease as a 'grassbank.' Participating ranchers could graze cattle there while restoration activities took place on their home property. In exchange, these ranchers granted a conservation easement on their own property which prevented subdivision.

Grazing on the 'grassbank' was carefully managed, fire and brush-clearing worked to renew productive and ecological health on the easement lands, and the easements prevented

subdivision and conversion of the area's grasslands.

Unfortunately, though non-profit societies can hold grazing leases in Alberta, they can only graze cattle which they own. This prevents such organizations from exchanging grazing opportunities for conservation easements, which effectively prevents this tool from being used in the province.

Group Easements in Trust

Landowners can be understandably hesitant about being the first in their area to grant a conservation easement. Some of the most common concerns centre around what will happen on surrounding lands in the future. Also, due to succession-planning, tax or other considerations, not all landowners are able to grant easements at the same time.

The Montana Land Reliance (MLR) developed an innovative way to address this problem. The



MLR will meet with several landowners in an area, and help them develop conservation easements jointly. Once those agreements are developed, each landowner has 30-60 days to back out. If any one does so, all the easements become void.

After that, each landowner has a certain period (typically five years) to grant the easements they have committed to. This allows individuals to accommodate their different circumstances.

Through this technique, landowners get the security of knowing they are working with their neighbours to protect the area's land. It also provides a method for using conservation easements to protect large, contiguous landscapes.

Municipal Planning

Though conservation easements are generally voluntary, private agreements, there are a number of creative zoning and planning techniques that have easements as their cornerstone. This new perspective about cooperation between landowners, local governments and land trusts has led to some very effective ways of using conservation easements

Cluster Zoning

Alberta's Municipal Government Act allows municipalities to permit increased housing density on a portion of a proposed subdivision in exchange for the delineation of sensitive areas on that parcel where development is not allowed.

Such 'cluster zoning' or 'bonusing' is not a new technique, but the added protection gained by granting a conservation easement is. Previously, the undeveloped land was still open to development in the future if the land use by-law was amended. Whether held by a conservation group or the municipality itself, a conservation easement can provide a perpetual guarantee that the ecologically important features on the undeveloped land are protected.

Replacement for Environmental Reserves

When an application for subdivision is forwarded to a municipal government in Alberta, the municipality has the right to require land to be given up for environmental or municipal reserve.

Despite the name, the purpose of an environmental reserve is mostly to prevent development in unsafe locations, and to provide recreation areas. An environmental reserve may not in fact contribute to the municipality's conservation goals. Environmental or municipal reserve lands are taken off the tax rolls, and the municipality assumes the responsibility of maintaining those lands.

Many developers see the reserve requirements as a 'land grab,' and do not like being required to relinquish a portion of their land. 'Environmental reserve easements' keep the land in the property



owner's hands, but they cannot have goals any broader than environmental reserves.

In Alberta, Strathcona County has pioneered the use of conservation easements as an alternative to environmental reserves or environmental reserve easements. When applications are made for subdivision, and sensitive lands are identified by the County, developers are given the choice of granting a conservation easement instead.

Mitigation Ordinances and Policies

The city of Davis, California is surrounded by high-quality agricultural lands, and internationally recognized wildlife habitat. In 1995, in order to mitigate the impact of the city's growth on the surrounding lands, Davis enacted a 'mitigation ordinance.'

Now, for every acre of agricultural land that is subject to development proposals, the developer must place a permanent agricultural conservation easement on another acre of agricultural land within the city. In 2000, Yolo County (which surrounds Davis) enacted a similar ordinance.

Transfer of Development Rights (TDR)

The most attractive land for residential development is usually the most ecologically sensitive as well. When local governments use zoning to try to concentrate development in areas which are less sensitive, landowners may feel unfairly treated; those in areas that do not allow development feel cut off from the economic advantages available to those in areas open to development.

A Transfer of Development Rights (TDR) or Transfer of Development Credits (TDC) program alleviates that inequity through an open market system for trading development potential.

In a TDR program, the municipality may assign a set number of development credits to every quarter section. Landowners are free to buy and sell their credits at prices they determine. When someone comes forward with a development proposal, they must have acquired a number of

development credits equal to the number of parcels in their proposed subdivision.

The lands where development credits have been sold are permanently protected from subdivision by the placement of a conservation easement.

There are at least 50 TDR programs operating in the United States. Alberta's Cypress County has been leading the way in Canada, and is exploring Canada's first TDR program for the fringe area around Cypress Hills Provincial Park.

Purchase of Development Rights (PDR)

Despite a solid conservation ethic, in many cases a conservation easement is only possible if the landowner can receive some cash in return. Many conservation organizations in Alberta are willing to consider purchasing easements. However, a lack of reliable funding options means that none can guarantee that even an ideal easement would be purchased.

Many jurisdictions in the United States and elsewhere, faced with the same dilemma, have established Purchase of Development Rights (PDR) programs. Eligible easement holders apply to these government-initiated programs to cover a portion of the purchase cost. Generally, they require matching funds. Nonetheless, that seed money can make all the difference.

There are currently 61 PDR programs operating in 23 American states. Here is a sampling of how different jurisdictions have funded their PDR program: general obligation and special purpose bonds; annual appropriations; real estate transfer taxes; dedicated increase in property taxes (mill levy); dedicated local sales tax; farmland conversion mitigation fees; cellular phone tax; cigarette tax; lottery proceeds; loyalty credit cards.

In many of these cases, constituents have voted to increase their taxes to protect the land in their region.

Unfortunately, no PDR programs currently exist in Alberta.

Sale with a Leaseback

In cases where a conservation organization has significant resources, and a landowner has cash concerns, a sale with a lease back may be very effective. In particular, agricultural landowners may find this technique appropriate.

In such an agreement, the landowner sells their land to a conservation organization, then leases it back for a set term to continue grazing (or other low intensity use) of the property.

Usually, the conservation group grants a conservation easement to another eligible easement holder to ensure the land's protection in perpetuity.

Although the necessary circumstances may be quite specific, this method has been used effectively in Alberta by some of the national conservation groups.

Tax and Estate Planning

Depending on a landowner's financial or family status, the receipt that accompanies the donation of a conservation easement may be very handy in tax or estate planning.

For example, passing land to children may not trigger a taxable capital gain for certain landowners, but you may want to pay it anyway. That tax is not eliminated in the rollover, just deferred. Using your tax receipt, you may be able to eliminate some taxable capital gain, and pass the land on to your children without that burden.

For most agricultural landowners, their land is their retirement nest-egg. Yet they may also have cash in an RRSP, while carrying a mortgage on their land. A tax receipt can allow such a landowner to retrieve his/her RRSP tax-free, then apply that money to lowering the mortgage.

Many landowners have financial dealings unrelated to their land, yet an easement tax



receipt can offset capital gains on investments or other taxable proceeds.

One Alberta land trust, the Southern Alberta Land Trust Society, has developed a program to make ranching landowners aware of these tax and succession planning possibilities.

Time-Staggered Donations

Because land is a very valuable asset, conservation easements transactions often see large charitable tax receipts going to landowners with modest incomes. However, that tax receipt must be used within 6 years, so landowners often do not have enough income over that period to make full use of the tax receipt.

To address this problem, some landowners have chosen to donate a conservation easement on only a portion of the land they wish to see protected. When the tax receipt they receive is used up, they grant another easement.

Though this ensures there is no unused tax receipt, landowners need to be aware of other problems which arise. The costs of doing several transactions are greater than doing one. Be prepared to pay for multiple legal reviews, appraisals, etc. This increased cost may also discourage potential easement holders. Also, if the landowner dies, and there is no provision in their Will to grant the remaining easement, their conservation goals may not be realized.

Nonetheless, time-staggered donations can help ensure you get the greatest economic benefit from your donation.

Urban Growth Management

One key component of Urban Growth Management (often called Smart Growth) involves determining lands of particular importance for watershed protection, agriculture, biological diversity, recreation, natural resources, etc. and directing any new residential and



intensive commercial development to other locales.

The State of Oregon had the first aggressive growth management program in 1972, requiring cities to establish boundaries beyond which they would not provide services. Here in Alberta, the town of Okotoks has led the way with their award-winning Sustainable Okotoks Municipal Development Plan, which limits population, town boundaries and water use.

The State of Maryland, however, has gone one step further and incorporated conservation easements into their Smart Growth plan.

Maryland's Economic Growth, Resource Protection, and Planning Act directs state funds for development only to designated 'Priority Funding Areas.' At the same time their Rural Legacy program provides funding and incentives for conservation easements on the areas outside designated Priority Funding Areas. These efforts will protect critical ecological functions, support wildlife, safeguard fragile water resources, and protect productive farmland.

Urban Water Quality Protection

Ensuring secure sources of drinking water is becoming a larger - and more expensive - concern for urban municipalities. Tensions between urban and upstream rural populations add to the complexity. However, New York City (NYC) has found a way to address both the social and ecological concerns, and conservation easements are a centrepiece to that strategy.

For the first half of the 20th century, NYC acquired large tracts of land upstream to create reservoirs for their water. Farms were flooded and villages relocated in the process. In 1989, the federal Safe Drinking Water Act required a new higher standard of water quality. Engineers projected the cost of new treatment facilities to be around \$5 billion, then millions annually to operate.

But the new legislation allowed for the protection of watersheds as an alternative. Working cooperatively with the upstream farmers this

time, NYC worked with the American Farmland Trust to establish the Watershed Agricultural Council. The City funded 'Whole Farm Plans' and provided \$20 million to purchase agricultural conservation easements in the Catskill/Delaware River watershed.

Farmers retained their land, higher standards of agricultural management were implemented, the upstream watershed was protected from intensive use in perpetuity, and New York City saved literally billions of dollars.

Resources

Publications

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Conservation Easement Valuation and Taxation in Canada. Ian Attridge. North American Wetlands Conservation Council (Canada). Ottawa, ON: 1997.

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Leaving a Living Legacy: Using Conservation Covenants in B.C. By William J. Andrews and

David Loukidelis. Produced by the West Coast Environmental Law Research Foundation. Vancouver, BC: 1996.

Preserving Family Lands: Essential Tax Strategies for the Landowner and Preserving Family Lands: Book II - More Planning Strategies for the Future. By Stephen J. Small; Landowner Planning Center, Boston, MA: 1992 and 1997.

Preserving Working Ranches in the Canadian West. Ed. Guy Greenaway. Produced by the Southern Alberta Land Trust Society, the Land Conservancy of British Columbia and the Sonoran Institute. High River, AB: 2000.

Purchase of Development Rights: Conserving Lands, Preserving Western Livelihoods. Published by the Western Governors' Association, The Trust for Public Land, and National Cattlemen's Beef Association. 2001.

The Canadian Ecological Gifts Program Handbook. Ecological Gifts Program, Environment Canada. Ottawa, ON: 2003.

You Can't Give it Away: Tax Aspects of Ecologically Sensitive Lands. Mark Denhez. Sustaining Wetlands Issues Paper No. 1992-4.: North American Wetlands Conservation Council (Canada). Ottawa, ON: 1992.

Web Sites:

American Farmland Trust: www.farmland.org
National agricultural land protection group, with a huge library of resources of conservation easement programs (many applicable on any lands).

Appraisal Institute of Canada: www.aicanada.org
Can direct you to appraisers qualified to appraise conservation easements (as can most eligible easement holders).

Environmental Law Centre: www.elc.ab.ca
Alberta's legal resource to the non-profit sector, and leaders in conservation easement law in Alberta.

Corvus Conservation: www.corvus.ca

Private land conservation consulting firm; web site includes links to organizations and resources, this booklet, and a conservation easement tax implications estimator.

Land Trust Alliance: www.lta.org

The umbrella organization for land trusts in the United States, and a terrific source of information applicable in Canada as well.

Stewardship Canada: www.stewardshipcanada.ca

An internet portal for stewardship information in Canada.

