

INCOME TAX RESOURCES

Before making a decision to apply for a Natural Area Exemption Certificate, you should obtain independent legal and tax advice to be sure you understand how it will affect your particular situation.

You and your tax advisor may wish to consult the following resources:

Canada Revenue Agency - Charities & Giving

For more information see: <http://www.cra-arc.gc.ca/chrts-gvng/menu-eng.html>

Cross-Border Conservation Gifts: Fact Sheet for Donors American Friends of Canadian Land Trusts (May 2015, rev. December 2015, rev. April 2018). Available online at: <https://www.afoclt.org/resources/>

Environment Canada's Ecological Gifts Program

For more information see: <http://www.ec.gc.ca/pde-egg/>

Greening Your Title: A Guide to Best Practices for Conservation Covenants, Third Edition. Ann Hillyer, Judy Atkins (1st & 2nd eds.) and Ben Drimmelen (3rd ed.) (2013). Available in print or online from West Coast Environmental Law: <https://www.wcel.org/publication/greening-your-title-guide-best-practices-conservation-covenant-3rd-edition>

Giving it Away: Tax Implications of Gifts to Protect Private Land. Ann Hillyer and Judy Atkins (2004). Available in print or online from West Coast Environmental Law: <https://www.wcel.org/publication/giving-it-away-tax-implications-gifts-protect-private-land-0>

Green Legacies: A Donor's Guide for British Columbia. Land Trust Alliance BC and Give Green Canada (2015). Available in print or online from the Give Green Canada: http://ltabc.ca/wp-content/uploads/2017/UP/Green_Legacies_2015.pdf

Property Assessments of Conservation Lands: A Guide for Land Trusts and Covenant Holders Case Studies and Resources. Land Trust Alliance of British Columbia (2010). Available online at: <https://ltabc.ca/publications-a-research/property-assessments-of-conservation-lands/>

