

APPLICATION FORM AND GUIDE

The Natural Area Protection Tax Exemption Program (NAPTEP) is available to Islands Trust Area landowners in British Columbia. Landowners who permanently protect natural and cultural features of their land with a NAPTEP conservation covenant receive a 65% exemption in property taxes on the protected portion of their land. The application process is described below.

PHASE ONE

1. PLAN YOUR APPLICATION

Before making a decision to apply to NAPTEP, you should obtain independent legal and tax advice to be sure you understand how it will affect you.

To receive your tax exemption for the next tax year you **MUST** submit your application by April 1st at the latest. We strongly recommend that you submit your application early.

You may find it helpful to read the complete application package that can be downloaded from www.islandstrustconservancy.ca or obtained from Islands Trust offices located in Victoria and on Gabriola and Salt Spring Islands or from Bowen Island Municipal Hall. Other useful information sources are listed at the end of this document.

2. SUBMIT YOUR FEE & APPLICATION DOCUMENTS

If you decide to apply, you will need to submit an application and the information required on the application checklist. You will also need to submit the Phase One application fee of \$275, payable to the **Islands Trust**. Application packages can be downloaded from www.islandstrustconservancy.ca/naptep or obtained from Islands Trust offices located in Victoria and on Gabriola and Salt Spring Islands. Please note: Staff cannot process your application until a complete application is submitted and the phase one fee has been received.

3. STAFF REVIEW YOUR APPLICATION (UP TO 30 DAYS)

Once you have submitted a complete application, Islands Trust Conservancy staff will evaluate your application to confirm eligibility under the *Natural Area Protection Tax Exemption Regulation* as well as assessing the proposal for consistency with the criteria set out in Islands Trust Conservancy policy. This evaluation will include a visit to your property.

4. APPLICATION REVIEW BY OTHER ORGANIZATIONS

Your application will be processed by the Islands Trust Conservancy and forwarded to the land use planning authority on your island and other appropriate organizations for information. Staff will prepare a report, including a recommendation on your application, for Trust Council's consideration and approval. You may also want to request that your conservation covenant is co-held by another land conservation organization, such as your local conservancy.

5. TRUST COUNCIL CONSIDERS YOUR APPLICATION

Trust Council meets quarterly and will make one of the following decisions about your application:

- Issue a Natural Area Exemption Certificate subject to registration of a NAPTEP covenant on your Certificate of Title
- Put your application on hold pending further information
- Decline your application

You will receive written notice of Trust Council's decision. If your application is approved, you will be advised of the steps for Phase Two of the application process. You will have **two years** to complete phase two, after which, you will need to resubmit your application if you wish to proceed.

PHASE TWO

6. PAY PHASE TWO FEE & CONSULT ISLANDS TRUST CONSERVANCY STAFF

Once your application has been approved, you must submit the phase two fee of \$175, **payable to the Islands Trust**.

7. REVIEW NAPTEP COVENANT WITH A LAWYER

A draft of the covenant will be sent to you after payment for phase two has been received. It is recommended that you review this NAPTEP covenant with your lawyer and tax advisor.

8. OBTAIN A SURVEY OF THE COVENANT AREA

If you are only applying the NAPTEP covenant to a portion of your property, a registered British Columbia Land Surveyor will need to prepare a survey of the area. Depending on your situation, you may be able to submit an explanatory plan instead of a full survey. You will need to contact the Land Titles Office for more information on this option.

9. COMPLETE A BASELINE REPORT

The Baseline Report is a record of the condition of a covenant area at the time the covenant is registered. It typically includes information on the area's ecology and other significant features. You will need to hire a pre-approved Environmental Professional to prepare this report. Guidelines for the Environmental Professional to follow to prepare a Baseline Report are available at www.islandstrustconservancy.ca.

10. HAVE COVENANT SIGNED BY ALL PARTIES

All parties must sign the covenant before it is registered.

11. REGISTER COVENANT WITH LAND TITLES OFFICE

Once all signatures are obtained, you must submit your NAPTEP covenant to the Land Titles Office to be registered on your Certificate of Title by October 1st to receive your property tax exemption for the following tax year.

12. NATURAL AREA EXEMPTION CERTIFICATE

After the covenant has been registered on your Certificate of Title, the Islands Trust will issue you a Natural Area Exemption Certificate. The Islands Trust Conservancy will forward this certificate to the Land Titles Office, BC Assessment, and your regional district for tax purposes.

13. MONITORING

To ensure that your land is protected forever, your NAPTEP covenant will be monitored every year. You (and future landowners) will receive a notice each year reminding you that an Islands Trust Conservancy monitor will be visiting your property. Following the visit, the Islands Trust Conservancy will send you a letter advising you of your compliance with NAPTEP.

FOR MORE INFORMATION

For further information, please contact the Islands Trust Conservancy at (250) 405-5186 or visit our website at www.islandstrustconservancy.ca.

For information on covenants consult:

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>

Green Legacies: A Donor's Guide for B.C. 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

Important: This document is designed as a guide only. Following the steps in this guide does not necessarily entitle you to a Natural Area Exemption Certificate.



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Natural Area Protection Tax Exemption Program

APPLICATION FORM

OFFICE USE ONLY

Size of Property _____ Application Fee _____ Receipt Number _____ File Number: _____

Please complete and attach the **Application Checklist** at the end of this form to your application. Be sure to include all required information with your application and ensure your site plan is complete and accurate.

We can only accept and process complete applications.

PROPERTY OWNER (Please Print)

Please list all registered owners as indicated on State of Title Certificate. Add additional page if more than two owners.

Name _____	Name _____
Street Address _____	Street Address _____
City _____ Province _____	City _____ Province _____
Postal Code _____	Postal Code _____
Telephone _____	Telephone _____
Cell Phone _____	Cell Phone _____
Email _____	Email _____

APPLICANT INFORMATION (If different from owner)

Name _____ Street Address _____
 City _____ Province _____ Postal Code _____
 Telephone _____ Cell _____ E-mail _____

DESCRIPTION OF PROPERTY (As indicated on State of Title Certificate)

Parcel Identifier (PID) _____
 Legal Description: _____
 Street Address or General Location _____
 Jurisdiction and Folio Number _____ (from Property Assessment/Tax Notice)
 Property Size (hectares) _____ Proposed Covenant Size (hectares) _____

(1) Why do you want to covenant your land?

[Empty text box for question 1]

(2) Please describe the **current** use(s) of land and building(s) on the property.

[Empty text box for question 2]

(3) Please describe the **current** use(s) of land and building(s) on **adjacent** properties.

[Empty text box for question 3]

(4) Please check as many of the following boxes as necessary to indicate the natural features on your property that you believe make it eligible for a Natural Area Exemption Certificate and that the property owner(s) is (are) willing to permanently protect through NAPTEP.

- Areas relatively undisturbed by human activity that are good examples of eligible ecosystems (see *Islands Trust Act NAPTEP Regulations* for details)
- Areas relatively undisturbed by human activity that are key habitat for rare native plant species or plant communities
- Areas that are critical habitat for native animal species in relation to breeding, rearing, feeding or staging
- Geological features

(5) If you have additional information, such as photographs, maps, reports, letters from qualified parties or professional assessments that support your application for a Natural Area Exemption Certificate, please attach to your application.

(6) Site Plan: Please submit a sketch that shows the location of the natural features and buildings on the property. Reference the attached Application Checklist for a list of features to be included on the Site Plan.

(7) Is your property adjacent to a park or a protected area? YES NO

(8) Do you have a preference for an organization/conservancy to co-hold the covenant with the Islands Trust Conservancy? Note that such an organization/conservancy must be authorized to accept covenants under Section 219 of the *Land Title Act* and authorized to accept a statutory right of way under Section 218 of the *Land Title Act*.

YES _____ NO
Name of Organization/Conservancy

(9) Please indicate what you would like to name your NAPTEP Covenant. If you do not have a preference, the default is to name it using your last name (i.e. Jones NAPTEP covenant).

Important: Before you apply, we recommend you obtain independent legal and tax advice to fully understand how a Natural Area Exemption Certificate will affect your particular situation.

The Natural Area Protection Tax Exemption Program is available throughout the Islands Trust area.

CERTIFICATION

I hereby certify that the above information is true to the best of my knowledge and I have reviewed the Annotated Standard Conservation Covenant for NAPTEP. I am willing to permanently protect the proposed area with a covenant of this standard and any necessary easements.

Signature of Applicant

Date

Print Name

AUTHORIZATION

*Required if the applicant is not the sole registered owner. Please list all owners indicated on the Certificate of Title. Strata Titled Developments require a written endorsement from Strata Councils.

I hereby consent to the application contained herein.

Signature of Owner

Signature of Owner

Print Name

Print Name

Date

Date

Signature of Owner

Signature of Owner

Print Name

Print Name

Date

Date

Freedom of Information and Protection of Privacy

Personal information contained on this form is collected under the authority of the *Islands Trust Act* and is subject to the *Freedom of Information and Protection of Privacy Act*.

The personal information will be used for purposes associated with the conservation proposal. Enquiries about the collection or use of information in this form can be directed to the Islands Conservancy Manager, phone: 250-405-5191.

Contaminated Sites Regulation

Please note that pursuant to Section 4(4) of the *Contaminated Sites Regulation, B.C. Reg. 375/96* a **site profile is not required and will not be accepted by the Islands Trust**. If you have any questions, please contact this office.

NAPTEP

Natural Area Protection Tax Exemption Program

APPLICATION CHECKLIST

Please ensure that all of the information below is included in your application. The Application Checklist is part of the Application Form and must be enclosed with your application. If you have questions regarding submission requirements, please contact Islands Trust Conservancy staff at (250) 405-5186. **Staff cannot begin processing your application until all of the information below has been provided.**

Application Form

- Completed and signed application form
- Authorization signatures from all owners

Application Fee

- Phase 1 Application fee of **\$275** payable to the **Islands Trust**

Site Plan Sketch Showing:

- Approximate location of all water bodies (including the ocean), wetlands, drainage areas, ponds, sewage disposal field(s), well(s) and general topography
- Size of the parcel and existing uses
- Uses and approximate dimensions of existing buildings
- Approximate location of all driveways, trails, site access points and adjacent roads
- Approximate location and description of all natural values and amenities proposed for protection
 - Streams
 - Water bodies
 - Wetlands
 - Herbaceous areas
 - Woodlands (open forests)
 - Mature and old forests
 - Cliffs
 - Geological features
 - Known rare species
- Approximate location and dimensions of proposed covenant areas and easement areas (if required)