



Natural Area Protection Tax Exemption Program (NAPTEP)



APPLICATION FORM AND GUIDE

The Natural Area Protection Tax Exemption Program (NAPTEP) is available to **Islands Trust Area landowners in the Capital, Comox Valley, Cowichan, Nanaimo, and Sunshine Coast Regional Districts** in British Columbia. Landowners who permanently protect natural and cultural features of their land 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.islandstrustfund.bc.ca or obtained from Islands Trust offices located in Victoria and on Gabriola and Salt Spring Islands. 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**. Additional application packages can be downloaded from www.islandstrustfund.bc.ca/naptep.cfm 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 Fund staff will evaluate your application to confirm its eligibility under the *Natural Area Protection Tax Exemption Regulation*. This evaluation will include a visit to your property.

4. APPLICATION REVIEWED BY OTHER ORGANIZATIONS

Your application will be processed by the Trust Fund Board and forwarded to your Local Trust Committee and other appropriate organizations for information. Staff will prepare a staff report, including a recommendation on your application, for Trust Council for their consideration and approval. You may also want to request that your conservation covenant co-held by another conservation organization, for example, 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 FUND 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 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 and a sample report are available at www.islandstrustfund.bc.ca/naptep.cfm.

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 covenant to the Land Titles Office to be registered on your Certificate of Title by October 1 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 Fund 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 from the Islands Trust Fund each year reminding you that an Islands Trust Fund monitor will be visiting your property. Following the visit, the Islands Trust Fund will send you a letter advising you of your compliance with NAPTEP.

FOR MORE INFORMATION

For further information, please contact Islands Trust Fund staff at (250) 405-5186 or visit our website at www.islandstrustfund.bc.ca.

For information on covenants consult:

Greening Your Title: A Guide to Best Practices for Conservation Covenants, Second Edition. Ann Hillyer and Judy Atkins (2005). Available in print or online from West Coast Environmental Law: www.wcel.org/resources/publications/

Green Legacies: A Donor's Guide for B.C. Stewardship Centre for British Columbia (2004). Available in print or online from the Stewardship Centre: www.greenlegacies.ca/resourcesOrder.asp

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.



APPLICATION FORM NATURAL AREA PROTECTION TAX EXEMPTION PROGRAM



Please see attached Application Checklist. Be sure to include all required information with your application, and ensure your site plan is complete and accurate. Please return the completed Application Checklist with your application.

WE CAN ONLY ACCEPT AND BEGIN PROCESSING COMPLETE APPLICATIONS.

Submit application to:

Islands Trust Fund
200 - 1627 Fort St.
Victoria, BC V8R 1H8
Ph: (250) 405-5186
Fax: (250) 405-5155

To call toll-free:
1-800-663-7867
In Vancouver (604) 660-2421
www.islandstrustfund.bc.ca
itfmail@islandstrust.bc.ca

| | |
|----------------------------------|-----------------------|
| Size of Property ____ (hectares) | Application Fee _____ |
| Receipt No. _____ | |
| File No. _____ | |

PROPERTY OWNER (PLEASE PRINT)

(Please list all owners as indicated on Certificate of Title. Add additional sheets if necessary.)

Property Owner(s) _____

Address _____ City _____

Postal/Zip Code _____ Phone _____ Fax _____ Other _____

Email _____

APPLICANT (IF DIFFERENT FROM OWNER) (Consent of all owners on title is required)

Applicant(s) _____

Address _____ City _____

Postal/Zip Code _____ Phone _____ Fax _____ Other _____

Email _____

I (we), _____ agree that the applicant named above shall act on my behalf for the purposes of applying for the Islands Trust NAPTEP program.

Signed _____

Dated _____

DESCRIPTION OF PROPERTY (AS INDICATED ON CERTIFICATE OF TITLE)

Legal Description _____

Parcel Identifier (PID) _____ - _____ - _____ (From Certificate of Title)

Street Address or General Location _____

Jurisdiction and Folio Number _____ (From Property Assessment/Tax Notice)

Property Size (hectares) _____ Proposed Covenant Size (hectares) _____

(1) Application Checklist (Please see attached Application Checklist which must be completed and included with your application.)

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

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

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

(5) 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 Regulation 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 that are:
 - Fossil-bearing rock formations
 - Sandstone with interesting erosional features
 - Naturally occurring waterfalls
 - Naturally occurring caves
 - Rare glacial erosion or deposition features
 - Shoreline deposition features, including tombolos, spits and hooks

(6) 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 provide it with your application (please attach additional pages if necessary).

(7) Site Plan: Please submit a sketch that shows the location of the natural features and buildings on the property. The Application Checklist provides a list of features to be included on the Site Plan.

(8) Is your property adjacent to a park or a protected area?

YES

NO

- (9) Do you wish to have this covenant co-held with another organization/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

Name of Organization/Conservancy

- (10) 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 would affect your particular situation.

The Natural Area Protection Tax Exemption Program is currently available in the Denman, Gabriola, Galiano, Gambier, Hornby, Mayne, North Pender, Salt Spring, Saturna, South Pender and Thetis Island Local Trust Areas.

CERTIFICATION

I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE TO THE BEST OF MY KNOWLEDGE, AND THAT I HAVE REVIEWED THE NAPTEP STANDARD COVENANT AND AM WILLING TO PERMANENTLY PROTECT THE PROPOSED AREA WITH A COVENANT OF THIS STANDARD AND ANY NECESSARY EASEMENTS.

SIGNATURE OF APPLICANT

DATE

AUTHORIZATION

REQUIRED IF THE APPLICANT IS NOT THE SOLE REGISTERED OWNER (PLEASE LIST ALL OWNERS INDICATED ON 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

SIGNATURE OF OWNER

SIGNATURE OF OWNER

DATE

Freedom of Information and Protection of Privacy

Personal information contained on this form is collected under the *Local Government Act* and the *Islands Trust Act* for the purpose of responding to this application, or for purposes directly connected with this application. Information on your application form is available to the public upon request under freedom of information legislation. Please contact the Secretary, Islands Trust, 1627 Fort Street, Victoria, B.C. V8R 1H8, if you have any questions regarding the collection of personal information on this form.

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.

NATURAL AREA PROTECTION TAX EXEMPTION PROGRAM

APPLICATION CHECKLIST

Please ensure that all of the information below is included in your application. Should you have any questions regarding submission requirements, please contact Islands Trust Fund 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
- Written authorization from **all** owners on Certificate of Title included with application

Application Fee

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

Site Plan Sketch to Show:

- Approximate location of all water bodies (including the ocean), wetlands, drainage areas, ponds, sewage disposal field(s), well(s) and general topography
 - Keep in mind that the more information you can provide in support of your application, the faster a decision can be made.
- 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
- Approximate location and dimensions of proposed covenant areas and easement areas (if required)