

As an owner of land in Nova Scotia, you can play a critical role in conserving our natural heritage for future generations. This brochure outlines options for private land conservation and gives examples of how private landowners are helping to protect some of Nova Scotia's most important natural areas.



Gaff Point, acquired by Kingsbury Coastal Conservancy, NS Nature Trust, and Nature Conservancy of Canada

Why is private land conservation important?

Nova Scotia is a special place. Almost an island, it has a 10,000-kilometre coastline that juts into the North Atlantic. Noted worldwide for its range of geological types and landforms, the province supports at least 6,000 species of plants and animals and hundreds of distinct habitat types.

Nova Scotians have always had a strong relationship with the land. It has sustained us, challenged us, and inspired us. And, of course, our scenery is world renowned.

Approximately 9 per cent of the province is protected from resource extraction and industrial and residential development; But less than 0.2 per cent of the province has been formally protected on private land. In 2007, the Environmental Goals and Sustainable Prosperity Act required the province to protect 12% of the total land mass of the Province by the year 2015.

Ensuring that there are natural areas for plants and animals to inhabit and for future generations to enjoy depends on the interest and commitment of landowners and others to private land conservation. Since over 70 per cent of Nova Scotia is privately owned, government agencies and conservation organizations are encouraging private land stewardship. We are starting to see positive results. By building on these achievements and by increasing understanding of the options available to private landowners, we can continue to work together to improve the protection of land in Nova Scotia.



Protecting Natural Values on Your Property

An introduction to nature conservation on private land in Nova Scotia

Why should I consider conservation on my land?

Many landowners wish to ensure that future generations can enjoy the same benefits they enjoyed. Many gain peace of mind from the tranquility and beautiful scenery of their land, enjoying activities such as walking, hunting, fishing, or birding.



Meander River, conservation easement with NS Nature Trust

Landowners who protect their land help to protect natural ecosystems. Intact natural areas moderate our climate, provide the oxygen we breathe, and absorb the carbon dioxide and other greenhouse gases that we produce. Natural lands also control floods, purify water, absorb pollution, and provide spiritual refreshment and opportunities for outdoor recreation.

What land protection options are available to landowners?

If you are interested in conserving your land, you have several options. Consider the benefits and limitations of each option described below, and choose one that best meets your needs.

Please note: If you are interested in protecting your land, we recommend that you find independent legal and financial advice from professionals familiar with private land conservation. Conservation groups, government departments with a conservation mandate, or lawyers' or accountants' professional societies can identify people with the qualifications and experience to provide good advice on these matters.



Rines Creek saltmarsh, donated to NS Nature Trust



Property at Terence Bay Wilderness Area acquired by the province

Donation

You can protect your land by donating it to a conservation organization or government agency (eg. Nova Scotia Environment). Donations of ecologically significant land can be accepted by the Nova Scotia Nature Trust, the Nature Conservancy of Canada, Nova Scotia Environment's Protected Areas Branch, and other agencies.

When you donate land, you receive a charitable donation receipt equal to the market value of the land at the time of donation. This receipt can be used to offset income taxes for up to six years.

Partial Donation/ Split-Receipting

If you cannot afford to donate your land, but are willing to sell it to a conservation organization or a government conservation agency for less than market value, the remaining value may qualify as a tax-deductible gift. For example, if you sell your \$25,000 property to a conservation organization for \$15,000, you could receive \$15,000 in cash and a charitable donation receipt for \$10,000.



Tidney River

Conservation Easement

If you want to restrict future development of your land, but do not want to sell or donate it, your best option could be a conservation easement. A conservation easement is a legally binding agreement between a landowner and a conservation organization or government conservation agency that attaches to the title to the land. Development restrictions contained in the agreement are registered with the property deed and apply to both current and future landowners.

A conservation easement agreement is made for the purpose of protecting, restoring or enhancing land that contains: natural habitat of rare, threatened or endangered plant or animal species; outstanding botanical, zoological, or geological features; exceptional and diversified scenery; a haven for concentrations of birds and animals; opportunities for scientific or educational programs in aspects of the natural environment; and a representative of the ecosystems, landforms or landscapes of the Province.

Placing a conservation easement on your property and restricting land-altering activities will likely reduce the fair market value of the land, depending on the types of restrictions placed on it. For example, conservation easements that prohibit all



Shelter Cove, acquired by Friends of Nature

development will result in the greatest reduction in market value, while conservation easements that protect most of your land but allow for the construction of a residence will likely result in a smaller reduction in market value. In some cases, a conservation easement could even increase the market value of your property.

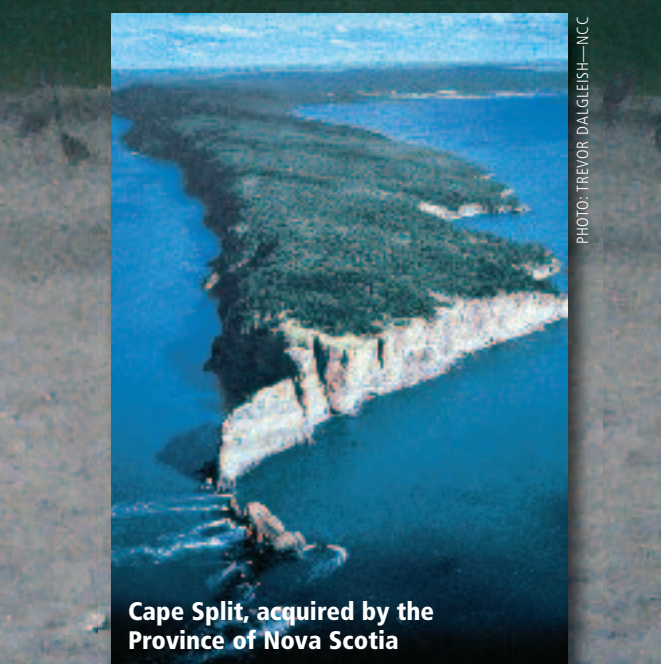
If you put a conservation easement on your land, you are entitled to a charitable donation receipt equal to the reduction in market value. In addition the area of land protected by the conservation easement will be exempt from property tax.

Acquisition

The cost of purchasing critical conservation areas in the province for protection far exceeds the limited financial resources of both governments and non-government conservation organizations. In some cases, however, conservation groups or governments may be able to purchase significant natural areas at or near fair market value. For example, the Nature Conservancy of Canada's "Campaign for Conservation"; the Nova Scotia Nature Trust's "Lands and Legacies Conservation Partnership", and the Crown Share Land Legacy Trust are funded in part by the government of Nova Scotia to target the highest-priority conservation lands in the province for acquisition.

Designation

You can permanently protect your land by having it designated under provincial legislation, such as the *Special Places Protection Act* or the *Wilderness Areas Protection Act*. This type of designation requires the written consent of the owner. This consent then legally binds all subsequent owners of the land. As the landowner, you maintain land ownership. In both cases, the land is managed under the applicable legislation (either Special Places or Wilderness Areas), but in the case of Wilderness Areas, the owner can negotiate an agreement regarding allowed and prohibited uses which can be flexible to



Cape Split, acquired by the Province of Nova Scotia

meet your needs within the spirit of the legislation. Two key benefits of legal designations are that they prohibit the granting of Crown rights associated with your land (e.g., minerals, oil & gas) and they are enforced by the Province, rather than through civil action, making these the strongest forms of protection available to the private landowner. Designated properties are also exempt from property taxes.

Canada's Ecogifts Program

Since 1995, Environment Canada's Ecological Gifts Program has enabled individual and corporate landowners to donate their ecologically sensitive lands to environmental charities or government bodies as an "eco-gift". An ecogift can be a donation of land or a partial interest in land - such as a conservation easement, that has been certified as "ecologically sensitive" according to specific national and provincial criteria. Ecologically sensitive lands are areas or sites that significantly contribute to the conservation of Canada's biodiversity and environmental heritage. Donors are eligible to receive income tax benefits for their donations.

Under the Income Tax Act corporate donors may deduct the amount of their ecogift directly from their taxable income, while the value of an individual's gift is converted to a non-refundable tax credit. Any unused portion of the credit or deduction may be carried forward for up to 5 years. In addition the Government of Canada has eliminated the capital gains tax for all certified ecological gift donations made on or after May 2, 2006.

Donors are strongly advised to obtain independent tax advice when considering making an ecogift, to ensure that all tax implications are clearly understood.

Panuke Lake Nature Reserve, owned by Bowater Mersey Paper Company, and designated under the Special Places Protection Act



Yellow Head, donated to NS Nature Trust

Nature conservation on private land in Nova Scotia

Protecting Private Land



2010 UPDATE



Contact Information



Landowners interested in pursuing any of the options mentioned in this brochure should contact the Protected Areas Branch of Nova Scotia Environment, the Nova Scotia Nature Trust, or the Nature Conservancy of Canada.

Protected Areas Branch
Nova Scotia Environment
Tel: (902) 424-2117
E-mail: protectedareas@gov.ns.ca
Website: www.gov.ns.ca/nse/protectedareas

Nova Scotia Nature Trust
Tel: (902) 425-5263
E-mail: nature@nsnt.ca
Website: www.nsnt.ca

Nature Conservancy of Canada—Nova Scotia office
Tel: 1-877-231-4400
E-mail: atlantic@natureconservancy.ca
Website: www.natureconservancy.ca

Environment Canada—Ecological Gifts Program
Tel: (506) 364-5044
E-mail: nature@ec.gc.ca
Website: www.cws-scf.ec.gc.ca/ecogifts



Ship Rock Island, conservation easement with NS Nature Trust

Environmental Goals and Sustainable Prosperity Act

In 2007 Nova Scotia created groundbreaking legislation with the *Environmental Goals and Sustainable Prosperity Act*, which requires that 12% of the total land mass of the Province is legally protected by the year 2015. The term “legally protected” means designated and protected under the *Wilderness Areas Protection Act*, under the *Special Places Protection Act*, as a national park under the *National Parks Act* (Canada), under the *Conservation Easements Act* or under the *Canada Wildlife Act* (Canada), primarily dedicated to the protection of biodiversity and natural processes under the *Provincial Parks Act* or held by non-government charitable land trusts. Private conservation land that is either designated, donated or acquired for legal protection or subject to a conservation easement, will be counted toward the province’s 12% goal by 2015.

The Environmental Goals and Sustainable Prosperity Act has driven some of the Province’s recent initiatives to improve the climate for private land conservation, including the Nova Scotia Crown Share Land Legacy Trust and the Conservation Property Tax Exemption Act.

The Crown Share Land Legacy Trust

The Nova Scotia Crown Share Land Legacy Trust (NSCSLLT) is a \$23.4 million land conservation trust fund established in 2008 by the provincial government using a portion of the Crown Share Adjustment Payment. The fund is used to help purchase some of the province’s most ecologically significant, threatened, and irreplaceable areas on private land. Trust funds are available to charitable, non-governmental land conservation organizations (land trusts) to secure lands of provincial conservation significance and protect them to high, internationally recognized standards. Such lands are recognized as contributing to the Province’s goal of legal protection for 12% of Nova Scotia’s land mass by 2015.

The organizations eligible to obtain funds from the Trust are the Nova Scotia Nature Trust, the Nature Conservancy of Canada, and any other charitable, non-governmental, nature conservation land trusts designated as “eligible bodies” under the *Conservation Easements Act*.

Ownership of lands purchased and protected through the NSCSLLT will remain private. NSCSLLT funds must expended by no later than March 31, 2023.

Conservation Property Tax Exemption

In 2008, the *Conservation Property Tax Exemption Act* came into effect, providing a property tax exemption on private property used for conservation. The Act removes a significant barrier to private land conservation to encourage owners of ecologically significant lands to protect them. In addition, the Province ensures that municipalities see no loss in revenue by providing them with grants in lieu of property taxes for property exempted under the Act. Eligible properties (“conservation properties”) include land that is:

- subject to a conservation easement that is primarily dedicated to the protection of native biodiversity and natural processes, prohibits any form of development and is entered into in perpetuity within the meaning of the *Conservation Easements Act*;
- owned or held primarily for the protection of native biodiversity and natural processes by an eligible body within the meaning of the *Conservation Easements Act*,
- designated under the *Special Places Protection Act* or the *Wilderness Areas Protection Act*;

and excludes buildings or structures on the land and any of the land used in connection with those buildings or structures, and excluding any lands used or permitted to be used primarily for purposes other than the protection of native biodiversity and natural processes.



Harebells, Brier Island



The Brothers



Barrier beach, Brier Island

Protected Areas Program

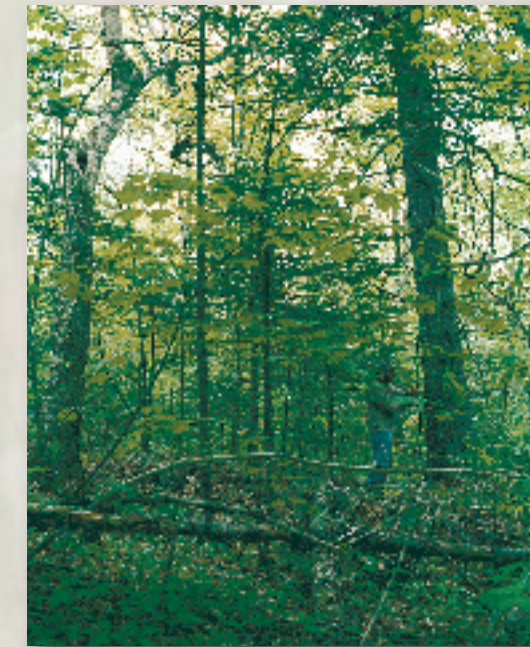
Nova Scotia Environment’s Protected Areas Branch is responsible for planning and managing Nova Scotia’s wilderness areas, nature reserves, and heritage rivers. The Branch is also responsible for supporting and encouraging the protection of natural areas through private land stewardship. This is done in various ways, such as:

- developing legislation and programs to facilitate private land protection
- advising and assisting landowners and land conservation organizations
- working directly with landowners to protect their significant natural areas through designation under the *Wilderness Areas Protection Act* or the *Special Places Protection Act*, or through purchase, donation, or conservation easement
- identifying barriers to private land conservation and improving the climate for private land conservation initiatives
- conducting studies of selected sites and sharing inventory information with private landowners and other interested parties
- working in close partnership with the Nova Scotia Department of Natural Resources and other government agencies



Whale off Brier Island

➤ working with land trusts on a variety of conservation projects aimed at securing ecologically significant areas on private land and promoting land conservation



Brothers Islands

Private Land Conservation in Action

The Brothers Islands: Landowner Donates Coastal Islands

These two islands known as “The Brothers,” had been in Jack Herbin’s family for almost a century. His grandfather, John Herbin, a jeweller by trade and a keen naturalist and rock collector, bought these two gems from the province in 1898 for \$25. Every summer, he and his wife would take a ferry from Wolfville to Parsboro and spend several weeks exploring the islands, collecting rocks, and observing the plants and animals, including purple trilliums, Canada yew and nesting Bald Eagles, Common Eiders, Red-breasted Mergansers, Black Guillemots, and Great Black-Backed and Herring gulls. In 1995, Jack Herbin permanently protected the Brothers Islands by donating them to the Nova Scotia Nature Trust.

Brier Island: Partners in Conservation

At the westernmost point in the province Brier Island sits where the cold waters of the Gulf of Maine and the Bay of Fundy meet. This small basalt island is an important rest stop and feeding area for many migratory birds including phalaropes, shearwaters, petrels, murres, and puffins. The island has many habitats —brackish ponds, barrier beaches, dune systems, sea cliffs, raised bogs, and coastal meadows. Several bogs are home to rarities like the Dwarf Birch, the endangered Eastern Mountain Avens, and the tiny Curly Grass Fern. In 1987, the Nature Conservancy of Canada, the Province of Nova Scotia, and other partners purchased a total of 485 hectares (1,200 acres) or most of the southeastern end of Brier Island, for conservation protection.



PHOTO: FRED JOICE



PHOTO: JAMES STEVENS
Old hemlock forest, Northeast Bay

Conservation Easements (Northeast Bay): Innovation in Conservation

The 213-hectare Northeast Bay easement, which lies within Lake Rossignol Wilderness Area, is dominated by exceptional old growth hemlock forests with many trees over 200 years old. The provincially rare Wood Turtle (listed as vulnerable under the Nova Scotia Endangered Species Act) is known to the area, as are some rare plants, including Yellow Screwstem, Common Buttonbush, and the provincially threatened Carolina Redroot. In 2003, Bowater Mersey Paper Company Limited signed an agreement with the Nature Conservancy of Canada to place a conservation easement on the Company’s Northeast Bay parcel, which protects the land from development.



PHOTO: MARK PULSIFER

Keep It Wild

Nova Scotia’s Protected Areas

Photography: Province of Nova Scotia, unless noted. Background images by Oliver Maass. Cover image: Gold River Lake, a conservation easement held by the Nova Scotia Nature Trust, is visited by George Alliston, a volunteer with the Trust.