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Conservation Land Tax Incentive Program

Community Conservation Lands Guide

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Purpose

This document has been created to assist conservation groups and conservation authorities in determining whether or not a property may be eligible under the Community Conservation Lands (CCL) category for the inclusion in the Conservation Land Tax Incentive Program and to assist in the preparation of an application package for that category.

The list of eligibility criteria provided herein is for information purposes only. The information contained in this document is provided as a convenience only and should not be relied on as the authoritative text. The authoritative text is set out in the official consolidated statutes of Ontario. The text of the *Assessment Act* and its regulations can be accessed on the E-Laws website at <http://www.e-laws.gov.on.ca>

Cover Photo: Butternut: Photographed by Allen Woodliffe

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*Natural. Valued. Protected.***1.0 Introduction**

The Conservation Land Tax Incentive Program is a voluntary program designed to recognize, encourage and support the long term sound stewardship of Ontario's provincially significant lands. It offers tax exemption to those landowners who agree to protect the natural heritage values of their property. Under the program, landowners agree not to undertake activities that will degrade, damage or result in the loss of features for which it was identified.

Many of Ontario's most significant conservation lands are privately owned. As the financial and development pressures on such lands increase, it is important to encourage responsible stewardship of these lands and their outstanding natural heritage features.

The government is committed to identifying and protecting significant natural heritage areas and features through the appropriate means.

Non-profit conservation organizations that have natural heritage conservation as a primary objective for their associated lands and conservation authorities are key stakeholders in private land stewardship.

1.1 Program Overview and Legislative Context

In 1998 the Conservation Land Tax Incentive Program (CLTIP) replaced the Conservation Land Tax Reduction Program (CLTRP). Under the CLTRP property taxes paid by participating landowners were rebated by the province. However, CLTIP, exempts eligible lands from the payment of property tax. The new voluntary program provides an incentive for landowners by offering 100% property tax exemption on eligible portions of their properties for their long term commitment to the stewardship of the conservation lands.

Under the original rebate program, conservation authority properties were eligible under a category, "non-revenue producing conservation authority lands". This category of eligibility was removed in the early 1990's and conservation authorities were deemed ineligible organizations for the program.

In 1998, with the establishment of the incentive program, a category for the "habitat of regulated endangered species" was added. Conservation authorities were re-established as eligible landowners on the same footing as other private landowners. However, a moratorium was put on the category of 'other conservation lands' while the potential impact of conservation authority lands placed under this category was reviewed.

Ontario Regulation 282/98 (as amended by O. Reg. 388/04) pursuant to the Assessment Act, sets out the eligibility criteria for conservation lands that are included in the CLTIP. Under section 25(2) of O. Reg. 282/98 eligible natural heritage features are first identified and/or approved by the MNR and eligible property owners receive application packages describing the program and are invited to participate in the program. Eligible lands include all land identified by the MNR as provincially significant wetland, provincially significant areas of natural and scientific interest (ANSI) (life science or earth science designation), habitat of a regulated endangered species (as specifically defined by the CLTIP habitat mapping guidelines for

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endangered species), or designated as escarpment natural area under the *Niagara Escarpment Planning and Development Act*.

On December 10, 2004, the government announced the addition of a Community Conservation Lands (CCL) category (replacing 'other conservation lands'). The category applies to lands owned by eligible charitable conservation organizations, which have a primary objective of natural heritage conservation, or conservation authorities. These organizations must submit an application identifying their conservation lands describing how they satisfy the criteria set out in section 25(3) of O. Reg. 282/98 and provide supporting documentation.

There is an expanded set of eligibility criteria for the Community Conservation Lands category. To be eligible for inclusion, the land must meet one of a list of eleven conditions, identified in the regulation, and all properties under the program must be maintained in a manner that contributes to the natural heritage and biodiversity objectives for conserving the land.

1.1.1 Program Goal

To recognize, encourage and support the long-term stewardship of specific categories of conservation land by offering tax exemption to those landowners who agree to protect the natural heritage values of their property.

1.1.2 Program Objectives

For the purposes of the Conservation Land Tax Incentive Program the following objectives have been identified to promote natural heritage and biodiversity conservation.

- To assist private land owners including charitable conservation organizations and conservation authorities who own conservation lands, in the protection of natural heritage and biodiversity values, for the benefit of the natural environment, local community and the people of Ontario.
- To protect provincially significant conservation lands and regionally significant Community Conservation Lands with representative ecosystems, while promoting natural ecosystem functions, processes and succession.
- To ensure eligible private landowners, eligible charitable conservation organizations with primary objectives for the conservation of natural heritage, and conservation authorities, who own conservation lands, in a manner consistent with O. Reg. 282/98, as amended, and program policies, are recognized under the program.
- To prevent incompatible uses which could negatively affect the natural heritage and biodiversity values on conservation lands included under the program.
- To work in concert with other provincial incentive and stewardship programs to collectively enhance the conservation, protection and management of natural heritage features and areas across the province.

*Natural. Valued. Protected.***2.0 Administration****2.1 New CCL Applications**

For Community Conservation Lands, a property not currently recognized under the CLTIP, in part or in full, can be submitted to the MNR for consideration. A CCL application package, which can be obtained by contacting the MNR CLTIP office, must be submitted by the owner.

Unless additional acreage is subsequently requested, the CCL application package is a one-time only requirement. Once a property has been approved by the CLTIP, it becomes part of the general mailing database and is handled in the same manner as non-CCL properties in the program.

2.2 Key dates

Eligible Tax Year: The property must be owned by the applicant on January 1 of the tax year for which the application is submitted (i.e., January 1, 2011 for the 2011 tax year).

Applications must be submitted by July 31 of the previous year to be eligible for the following tax year. Reconsiderations for a missed deadline may be applied where the property was acquired after July 31 but before January 1.

The deadline for an MNR Request for Reconsideration is March 31 of the tax year disputed. The deadline for Appeal to the Assessment Review Board is 90 days from the date of Request for Reconsideration decision. (Also see section 4.3).

Note: as of 2009, Requests for Reconsideration are mandatory in order to file an appeal.

When program approvals are determined after Municipal Property Assessment Corporation returns the assessment information to the municipality (usually sometime in December), the MNR will notify and subsequently issue Minutes of Settlement to the landowner, which then must be signed and returned to the MNR.

2.3 Responsibilities and Oversight

The Ministry of Natural Resources is the lead Ministry for the Conservation Land Tax Incentive Program, however there are a number of other organizations, agencies and stakeholders with a range of responsibilities under the program

Ministry of Natural Resources

MNR program staff are responsible for providing overall program leadership and direction. The MNR is also responsible for policy and program development. The MNR ensures applications and information about the program are mailed to landowners annually and is responsible for approval of all applications. The MNR provides first stage issue resolution and landowner contact and is party to Mining and Lands Commissioner hearings, as referred by the Assessment Review Board.

In addition the MNR identifies and maps conservation lands. MNR field staff also identify program/landowner issues and, when appropriate, relay this information to the program

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administrator. Questions or issues specific to the resource or its boundary are answered by local district staff.

Responsibilities of other parties are outlined as follows:

Table 1: Conservation Land Tax Incentive Program - Table of Non-MNR Responsibilities

Municipal Property Assessment Corporation	<ul style="list-style-type: none"> ○ Administers province-wide property assessment system based on current value assessment in accordance with the Assessment Act. ○ Sends property assessment notices to landowners
Ministry of Finance	<ul style="list-style-type: none"> ○ Chief Ministry for the Assessment Act and associated regulation ○ Assessment Review Board
Mining and Lands Commissioner	<ul style="list-style-type: none"> ○ Through a hearing process, resolves issues regarding classification of conservation lands on property appeals as referred by the Assessment Review Board.
Niagara Escarpment Commission	<ul style="list-style-type: none"> ○ Responsible for designation of Escarpment Natural and Protection Areas within the Niagara Escarpment Plan jurisdiction.
Eligible Landowner – Community Conservation Lands	<ul style="list-style-type: none"> ○ Must identify Community Conservation Lands in accordance with the regulation and submit complete application with supporting information to the MNR ○ Must apply annually to remain in the program ○ Must conform with program policies to maintain eligibility
Private Landowner	<ul style="list-style-type: none"> ○ Sign and return received application to the MNR to enter the program ○ Must return application annually to remain in the program ○ Must conform with program policies to maintain eligibility
Municipality	<ul style="list-style-type: none"> ○ Determines and collects annual property taxes based on information annually provided by MPAC

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2.4 Notification

CCL applicants can expect to be notified after the review of their application of either:
(Target review and notification timelines)

- **Approved as submitted** (as it occurs)
- **Approved as amended with rationale** (as it occurs)
- **Declined applications** (at least 30 days before the March 31st deadline for assessment appeals)
 - **Incomplete applications** (with reasons)
 - **Insufficient information** (with reasons)
 - **Invalid assessment roll number**
 - **Other reasons as described**

Notification is provided immediately upon completion of the review of the package, either by e-mail or letter mail if e-mail address is not available. If complete applications are submitted by the due date, the landowner will be notified of application status (approved/not approved) prior to the subsequent tax year.

3.0 Determining CCL Eligibility

Certain conditions of eligibility must be met before a parcel of land will be considered conservation land for the purposes of inclusion in the CLTIP. These conditions are set out on Ontario Regulation 282/98 (as amended), enacted pursuant to section 3 of the *Assessment Act*, R.S.O. 1990.

At a minimum, to be classified as eligible conservation lands, applicants must satisfy the following conditions:

1. The parcel of land excludes any portion of the land that has a building or other improvement on it.
2. The applicant must be an eligible organization and the land must satisfy the eligibility criteria specified under section 25 (3) of Ontario Regulation 282/98 (as amended)
3. The land is maintained in a manner that contributes to the natural heritage and the biodiversity objectives for conserving the land.
4. The owner submits a completed application to the Ministry of Natural Resources for designation of the land for the taxation year and the application is submitted in accordance with the dates set out in O. Reg. 282/98
5. In the application, the owner undertakes not to engage in activities during the taxation year that are inconsistent with the natural heritage and biodiversity objectives for conserving the land.
6. In the application, the owner undertakes to allow a person selected by the Minister of Natural Resources to inspect the land, and to cooperate with said person
7. The Minister of Natural Resources designates the land as conservation land for the taxation year; and
8. The owner does not breach any undertaking given in the application

*Natural. Valued. Protected.***3.1 Eligible Organization**

As specified under Ontario Regulation 282/98 of the *Assessment Act, 1990*, an organization is eligible if

- (a) it is a registered charity, within the meaning of subsection 248(1) of the Income Tax Act (Canada) and its primary objectives are related to natural heritage conservation, or
- (b) it is a conservation authority under the *Conservation Authorities Act, 1990*

Charitable organizations applying for the first time must supply a copy of the Letters Patent and objects of the corporation.

3.2 Eligible Land Criteria

As specified under Section 25 (3) of Ontario Regulation 282/98 of the *Assessment Act, 1990*, land is eligible if it satisfies one of the following conditions:

1. The land is designated as an escarpment protection area in the Niagara Escarpment Plan under the *Niagara Escarpment Planning and Development Act R.S.O. 1990*.
2. The land is located within a Featured Area and contributes to the natural heritage protection objectives established for the Featured Area as set out in the "Ontario Living Legacy Land Use Strategy, July 1999", published by the Queen's Printer.
3. The land is a natural heritage feature or area that meets the criteria of the natural heritage provisions of the Provincial Policy Statement as issued and re-issued under section 3 of the *Planning Act R.S. O. 1990*.
4. The land is identified by the Minister of Natural Resources as a regionally significant area of natural and scientific interest using the criteria set out in the Ministry of Natural Resources document entitled "A Framework for the Conservation of Ontario's Biological Heritage", dated May, 1980, or in the Ministry of Natural Resources document entitled "A Framework for the Conservation of Ontario's Earth Science Features", dated October, 1981.
5. It is habitat of a species that is listed as a special concern species in Schedule 4 to Ontario Regulation 230/08 (Species at Risk in Ontario List) made under the *Endangered Species Act 2007*.
6. The land is identified as having species occurrences or ecological communities with an S-Rank designation of S1-S3, as determined by the Natural Heritage Information Centre of the Ministry of Natural Resources.
7. The land is designated as a natural core area, natural linkage area or countryside in the Oak Ridges Moraine Conservation Plan under the *Oak Ridges Moraine Conservation Act, 2001*.
8. The land is a natural heritage area identified within a regional or watershed plan or strategy developed by a conservation authority under the *Conservation Authorities Act R.S.O. 1990* or by another public agency under another provincial or federal statute.
9. The land is designated as an environmentally sensitive area, environmentally significant area, environmental protection area, natural heritage system or another area with an

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equivalent designation within a municipal official plan or zoning by-law under the *Planning Act R.S.O. 1990*.

10. (a) The land is within, abuts or abuts a road allowance that abuts a provincial park, national park, conservation reserve or provincial wildlife area and contributes significantly to the natural heritage objectives of the park, reserve or wildlife area.

(b) Despite paragraph 10 (a), no part of the land that is more than 1,000 metres from the boundary of the park, reserve or wildlife area is eligible to be classified as eligible conservation land.

11. The land is an area identified under the Great Lakes Wetlands Conservation Action Plan described in the "Great Lakes Wetlands Conservation Action Plan Highlights Report (2000-2003)", published by Environment Canada.

Land that is eligible under criteria specified in Section 25 (2) of O. Reg. 282/98 i.e. the four regular CLTIP categories as described below, should not be submitted for CCL consideration. Those lands, if not currently identified as eligible, should be brought forward to CLTIP administrator for inclusion under those designations.

Ontario Regulation 282/98 Section 25 (2) reads:

1. The land is identified by the Minister of Natural Resources as provincially significant wetland on the basis of the wetland evaluation system set out in the Ministry of Natural Resources document entitled "Ontario Wetland Evaluation System Southern Manual" (3rd edition), dated March, 1993, as revised in May, 1994 and December, 2002, or in the Ministry of Natural Resources document titled "Ontario Wetland Evaluation System Northern Manual" (1st edition), dated March, 1993, as revised in May, 1994 and December, 2002.
2. The land is identified by the Minister of Natural Resources as a provincially significant area of natural and scientific interest using the criteria set out in the Ministry of Natural Resources document entitled "A Framework for the Conservation of Ontario's Biological Heritage", dated May, 1980, or in the Ministry of Natural Resources document titled "A Framework for the Conservation of Ontario's Earth Science Features", dated October, 1981.
3. The land is identified by the Minister of Natural Resources as habitat of a species that is listed as an endangered species in Schedule 2 to Ontario Regulation 230/08 (Species at Risk in Ontario List) made under the *Endangered Species Act 2007*, using the criteria set out in the Ministry of Natural Resources document entitled "Guidelines for Mapping Endangered Species Habitats under the Conservation Land Tax Incentive Program", as it may be amended from time to time and set out in a Decision Notice posted on the environmental registry under the *Environmental Bill of Rights, 1993*.
4. The land is designated as an escarpment natural area in the Niagara Escarpment Plan under the *Niagara Escarpment Planning and Development Act*. O. Reg. 388/04, s. 1; O. Reg. 389/08, s. 1.

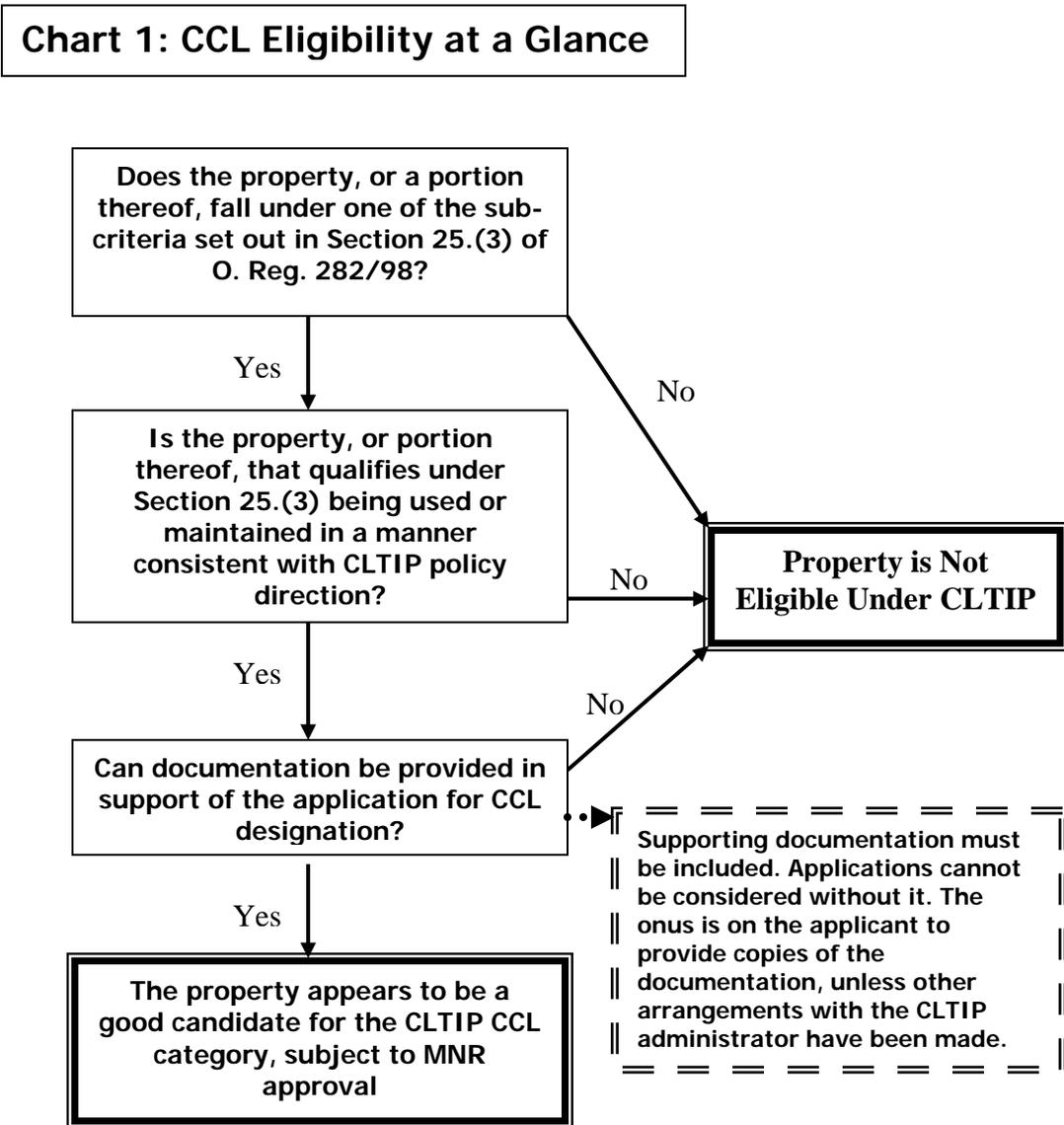
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3.3 Assessing Property Eligibility

In determining the eligibility of a property for the Community Conservation Lands category, the applicant needs to first ask several preliminary questions as outlined below. If the applicant can answer “yes” to those questions, and provide the accompanying information to support those claims, then the property is a likely candidate for consideration under the CLTIP CCL category. These questions can be used as steps to assess suitability for a property under the CCL category.

3.3.1 Eligibility at a Glance

The following flow chart identifies three key questions that should be asked in assessing potential CCL eligibility of a property. For a more complete determination see *Detailed Steps: Assessing Property Eligibility*



*Natural. Valued. Protected.***3.3.2 Detailed Steps: Assessing Property Eligibility****CCL Criteria Set Out in O. Reg. 282/98**

There are 11 types of eligible land classifications under the Community Conservation Lands category as listed in Section 3.2 above. For several of the 11 CCL eligible land classifications, there are a number of sub-types or designations included, often quite distinct from one another. The applicant may be required to provide the supporting information, demonstrating that a parcel of land satisfies one of the criteria. For example, under the criterion, “natural heritage feature or area that meets the criteria of the natural heritage provisions of the Provincial Policy Statement”, land can qualify as adjacent land to a provincially significant wetland or as significant woodland or valleyland. The agencies responsible for designating those lands will vary, i.e., MNR designates provincially significant wetlands but municipalities designate significant woodlands and valleylands. Consequently, the supporting information and rationale will also differ. The onus is on the applicant to provide all background and supporting information as outlined in Section 4.

Consistency with the CLTIP Policy

The CLTIP policy identifies program objectives and establishes a framework to evaluate which lands, land uses and activities are permitted under the program and identifies how properties can contribute to the natural heritage and biodiversity objectives for conserving the land. The policy also identifies activities and land uses that, for the purposes of this program, are inconsistent with the natural heritage and biodiversity objectives for conserving the land.

The goal of the CLTIP is to recognize, encourage and support the long-term stewardship of specific categories of conservation land by offering tax exemption to those landowners who agree to protect the natural heritage values of their property.

For CCL it must be demonstrated that direction, objectives or a plan is in place that clearly describes the natural heritage and biodiversity objectives for the property and how those objectives will be achieved. If property specific objectives or plans exist these too should be submitted with the application. Failure to do so could result in a rejected application should the balance of the information be insufficient.

The MNR would encourage the development of formal resource plans for Community Conservation Lands under the program. Should the property have multiple designations, i.e. MFTIP, a comprehensive plan would be desirable.

Property Activities

The CLTIP was established to encourage landowners to protect the natural heritage values of their property and the Community Conservation Land category was created to provide similar incentives for conservation organizations, which have an established mandate of natural heritage and biodiversity protection and conservation authorities. Activities that have a negative impact on the natural heritage components of the lands cannot be undertaken. Landowners under the CLTIP are not required to produce an area specific management plan of proposed activities. However landowners are encouraged to develop resource management plans¹ for the lands they own.

¹ You may wish to consult the ‘Guide to Stewardship Planning for Natural Areas’ for ideas. http://www.mnr.gov.on.ca/MNR_E000231.pdf

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Compatible Activities

Landowners are encouraged to enjoy their natural heritage lands and activities that have minimal impact on the soils and vegetation or landscape are encouraged.

Low impact recreational activities where there is little or no impact on the natural heritage / biodiversity features and objectives are permitted (subject to other legislative requirements or additional limitations imposed by the landowner).

This includes but is not limited to, activities such as: hiking, cross-country skiing, snowshoeing, hunting, fishing, and wildlife viewing.

The following (non-exhaustive) routine or regular land use activities are also permitted on properties eligible under CLTIP (subject to other legislative requirements or additional limitations imposed by the landowner):.

- Invasive species management
- Infill planting of native species representative of the ecosystem
- Prescribed burns
- Planned trail maintenance
- Tree felling/removal for health (i.e. infested or infected trees) or safety purposes, where the wood is not sold

Invasive species management is permitted on lands already included in the program.

Habitat management to reduce, remove or limit threats from invasive species which result in a net benefit to the remaining native flora and fauna is permitted.

This may include:

- biological control e.g. releasing beetle to control purple loosestrife
- direct removal of invasive species e.g. removing garlic mustard or dog strangling vine by hand or chemical control
- removing vegetation to prevent the spread of invasive species e.g. removal of ash trees to prevent the spread of emerald ash borer

Note that chemical control may be subject to regulation and conditions under the *Pesticides Act*.

The following is a list of management activities which may be permitted on properties eligible under CLTIP pending MNR notification and approval in order to ensure the activity is consistent with the natural heritage and biodiversity objectives for conserving the land. This may require additional information, and possibly include conditions for approval. Failure to obtain MNR approval may result in exclusion of the land from the program.

- Culling non-native tree species where non-native species are a minor component of the forest and culling would enhance residual natural heritage values. (Note: Areas dominated by non-native species are not normally eligible under CLTIP)
- Tree removal/felling for health (i.e. infested or infected trees) or safety purposes, when the wood is intended to be sold
- Fuelwood removal, for sustainable personal use only

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- Planned trail development or upgrading – with no demonstrated negative impacts on natural heritage or biodiversity values as evaluated and reported during trail development planning

The activities which are consistent with conservation use are dependent upon the nature of features to be protected. If a land use activity occurs that detrimentally affects the features which initially resulted in an area being identified as conservation land, that land may no longer be eligible for tax exemption under the program.

MNR will make the final decision with respect to program compatibility. When the determination of compatibility based on policy may not be clear, MNR will make the decision based upon whether the program objectives are being achieved, whether the land should be included under another more appropriate program and whether the feature(s) for which the land has been included in the program are being negatively impacted.

Features or activities that are incompatible with the natural heritage and biodiversity objectives for conserving the land

The following is a list of land features or activities that, for the purposes of this program, are considered to be inconsistent with the natural heritage and biodiversity objectives for conserving the land. Note that this is not an exhaustive list. Other conditions of a similar nature to those listed below may not be accepted. Ineligibility applies to the portion of the land with these ineligible features and not to the remainder of the property that otherwise meets the eligibility criteria, for which eligibility has been proposed.

- Built Areas: Buildings or improvements and the lands associated with them (includes maintained roadways and parking facilities)
- Landscaped Areas: Landscaped and groomed areas (e.g., recreation areas, such as picnic-camping-swimming areas, ski hills)
- Farmed Areas: Includes areas recently or currently part of a farming operation (including crop farming, fallow field rotation and pasture lands). Also includes recently abandoned farmed lands where the vegetative cover is not representative of the natural ecosystem.
- Site Alteration: Includes, but not limited to; draining, dredging, filling of wetlands; aggregate extraction; grading and soil removal.
- Harvesting of non-timber forest products for sale, barter or trade
- Unrepresentative Conditions: Areas dominated by non-native or invasive vegetative species; Plantations which include non-native species that have been planted, managed for the production of fruits, nuts, Christmas trees or nursery stock or that are managed for forest products.
- Lands that are intended to be restored or are restored with inappropriate species, as evaluated by the MNR, will not normally be included. Once restoration activities have been completed these lands may be included (provided that it has been at least 10 years since the land was commercially harvested).
- Motorized vehicle use: Off-trail use is generally prohibited except for infrequent off trail use, where values are not negatively impacted

Exceptions may be considered by the program administrator where the land is specifically designated for habitat maintenance or recovery (e.g. ongoing grazing for the provision of

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Loggerhead Shrike habitat.) or where surficial land use does not affect the feature (e.g. Earth Science ANSI).

Ecological Restoration to Achieve Natural Heritage and Biodiversity Objectives

Conservation organizations play an important role in restoring conservation lands to provide a robust natural heritage system that supports biodiversity in Ontario; this includes lands that are going through various stages of succession. It is recognized that many natural areas particularly in southern Ontario are degraded to varying degrees.

Lands that are intended to be restored or are restored with inappropriate species, as evaluated by the MNR, will not normally be included.

The determination for appropriate native species range should be determined by reliable information sources, including possibly (but not limited to):

- Trees in Canada, by John Laird Farrar. Fitzhenry & Whiteside Ltd., 1995
- The Ontario Tree Atlas

<http://www.mnr.gov.on.ca/en/Business/ClimateChange/2ColumnSubPage/267028.html>

- the two "Silvics of North America Manuals"

http://na.fs.fed.us/spfo/pubs/silvics_manual/table_of_contents.htm

And if necessary other local and provincial data if available. Native ranges should be generously interpreted, particularly for rare or infrequent species.

With regard to restoration lands, once restoration activities have been completed these lands may be included in CLTIP (provided that it has been at least 10 years since the land was commercially harvested). The determination of 'completion' means that additional restoration activities (i.e. planting, seeding) are not required for development of a representative condition to proceed through natural succession. In most circumstances this will likely be determined by the completion of planting. If planting is scheduled over multiple consecutive years then the property is eligible after planting has been completed. In the event there are multiple 'phases' of planting to achieve a specific forest condition, the property could be eligible after the completion of the first phase of planting, on the area planted.

For CCL it must be demonstrated that direction, objectives or a plan is in place that clearly describes the natural heritage conservation objectives for the land and how those objectives will be achieved. If property specific restoration objectives or plans exist these too should be submitted with the application.

The MNR would encourage the development of formal restoration management plans for Community Conservation Lands under the program that are being restored.

Revenue Generation

Selling forest or non-timber forest products that would result in the removal of natural features and/or biodiversity, would not normally be permitted. Limited sale of forest products as a result of special circumstances (e.g. sale of trees removed for safety or health purposes) may be permitted with the approval of the MNR.

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For eligible conservation lands where a fee is charged by the eligible landowner to enter onto lands or partake in compatible activities that fee would be considered incidental and the land would not be excluded from the program as a result.

Farmed Lands

For the purposes of this program, farmed lands are inconsistent with the natural heritage and biodiversity objectives for the conservation lands and are not eligible. For earth science Areas of Natural and Scientific Interest, because it is the geology that is important, as long as the farming activity does not affect the soils and substrates, the activity is generally permitted. For certain endangered species habitat, some farming activities may be acceptable e.g. pasturing of cattle on loggerhead shrike habitat would be permitted as it is a recognized activity to maintain suitable foraging habitat for the species.

Managed Forest Lands

The Managed Forest Tax Incentive Program (MFTIP) is a voluntary program offered by the MNR. This program is available to landowners who own four hectares or more of forested land, and who agree to prepare and follow a Managed Forest Plan for their property. Under the MFTIP, eligible lands are reassessed and assigned to a Managed Forest property classification and taxed at 25 percent of the municipal tax rate set for residential properties.

The MFTIP has been designed to increase landowner awareness about forest stewardship, enable landowners to re-invest in their forested properties, and minimize the long-term decline of forest cover, particularly in southern Ontario. The MFTIP is an essential component of Ontario's "greening initiatives" and the long-term stewardship of forested landscapes and natural heritage on private lands in Ontario. This program encourages private landowners to practice responsible stewardship while contributing to Ontario's healthy natural environment.

Landowners participating in MFTIP have a range of stewardship objectives including environmental protection, nature appreciation, recreation, wildlife habitat as well as the production of forest products.

While many of the objectives of MFTIP are complementary to CLTIP, MFTIP requires the development and approval of a management plan to be eligible for the program whereas CLTIP does not.

CLTIP recognizes that good forest management and silvicultural practices provide significant benefit to wildlife, the environment, the economy and society as a whole. There are no requirements under CLTIP for a formal plan to be developed and approved to be eligible for the program. Therefore CLTIP does not have the capabilities to ensure that forest harvesting would occur in a manner that does not negatively affect natural heritage and biodiversity values.

The complementary Managed Forest Tax Incentive Program requires management plans to be developed and approved by certified approvers to participate in the program. Should a property owner wish to actively manage their forest property for a range of values including natural heritage, biodiversity and economic benefits, this may be done under an approved management plan as required by the Managed Forest Tax Incentive Program.

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Harvesting at a commercial scale must be done under an approved plan to ensure ecological sustainability. Therefore, harvesting of merchantable wood with the intent or outcome of the sale, barter or trade of forest products is not permitted under CLTIP.

Forested properties which do not meet the specific criteria set forth in O. Reg. 282/98 and CLTIP policies, are not eligible under the CLTIP, but may be eligible under MFTIP. To avoid inappropriately moving from one incentive program to another and to ensure natural heritage features have begun to recover, properties that have been commercially harvested are not eligible to participate in CLTIP for a period of at least ten years after the harvest has taken place or until such time as the property has been re-evaluated by MNR to determine if CLTIP features and values have been retained. Exceptions may be made by the MNR in specific circumstances.

Management activities associated with maintaining forest health (e.g., the removal of diseased trees, invasive species control) or safety (e.g., the removal of broken branches or trees across walking trails) are permitted under the CLTIP.

Properties that are not currently in MFTIP and do not meet the above criteria are not eligible for CLTIP. If the forested area of the property is greater than 9.88 acres, the landowner may consider MFTIP. This program has its own set of eligibility criteria. Additional details can be found on the MNR website <http://www.mnr.gov.on.ca/en/Programs/index.html>

Open Areas

Open areas such as meadows and grasslands of native species are important natural heritage features and would be eligible features on eligible lands as identified under O. Reg. 282/98 (as amended). This would also include activities required to maintain these features when planned conducted in a safe and sustainable fashion e.g. prescribed burning or mowing. Open areas primarily void of vegetation or dominated by non-native or invasive species would not be eligible areas under CLTIP. When submitting CCL applications including open spaces additional information may be required e.g. photographs or a natural areas site description of the open space, to ensure the area is program eligible.

4.0 Completing the CCL Application

4.1 Application Process

The CLTIP is currently an annual program. You must apply every year to continue participation in the program. The CCL application packages are required for first-time application of a new property only.

Once approved, properties are treated in the same manner as other properties under the program (i.e., returned signed application only) in subsequent years.

4.2 Required Documentation

The following information as described in the CCL application package, is required.

Applicant Information:

Full name of organization and current mailing address;

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Contact Name, phone number, e-mail address.

Property Information: valid and current Assessment Roll Number, legal description, total acres (must be precise) and conservation land acres applied for.

For charitable conservation organizations: proof of charitable organization status under the *Income Tax Act* and copy of letters patent and objects

Information is required to readily demonstrate and support the criterion under which the application is being submitted, including sub-designations where one or more exist. Applicants will be notified of incomplete applications (with reasons) and these will not be reviewed. The onus is on the applicant to ensure that all necessary information is provided.

All information, including the correct assessment roll number, is required at time of submission. Do not submit partially complete application packages. These will not be retained by the Program.

The following information is mandatory:

- **Application completed in full** – includes correct assessment roll number, relevant subcategory of eligible type, date of acquisition and appropriate attachments and/or supporting documentation
- **Natural areas site description** – detailed description of proposed eligible land, and relevance to application if applicable (e.g., description of species habitat and ecological communities; contribution to management plan objectives)
- **Locator map for property** – must be at a scale where property can be located on the larger landscape
- **Detailed property map** – shows location and extent of proposed conservation land AND location of any other property classifications (e.g., Managed Forest, Residential, Farmland) and buildings or structures
- **Supporting documentation that establishes eligibility under criterion**. For each subtype, this includes, but is not limited to:
 - Niagara Escarpment protection area – map showing official NEC planning area designation(s) with property boundary (copy of NEC plan is not required)
 - Ontario Living Legacy (OLL) Featured Area – map showing location of property in context of identified Featured Area and portion of property that is eligible; Featured Area description
 - Natural heritage feature or area as established by the PPS – identification of the PPS feature on the property; written confirmation from designating authority when authority is not MNR
 - Regionally significant ANSI – identification of ANSI and mapping to show location and extent on property
 - Habitat of species of special concern – identification of species and mapping showing location and extent of contiguous habitat; supporting documentation e.g. club or agency natural heritage inventory with confirmation by a reputable specialist or consultant
 - Species occurrence or ecological community with s-rank 1-3 as determined by the Natural Heritage Information Centre (NHIC) – identification of species/ community

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- and S-Rank; supporting documentation e.g. club or agency natural heritage inventory with confirmation by a reputable specialist or consultant
- Natural core, natural linkage or countryside in Oak Ridges Moraine Plan (ORM) – identification of ORM designation; map showing location and extent of designated area on property
- Natural heritage area identified within a regional or watershed plan or strategy developed by a conservation authority or a public agency under another provincial or federal statute – copy of approved plan or strategy with relevant text clearly marked; copy of plan or strategy mapping showing property location; property map showing location and extent of designated area on property
- Designated environmentally sensitive area, environmentally significant area, environmental protection area, natural heritage system or other designation within a municipal official plan (OP) or zoning bylaw – excerpt from municipal plan describing definition, purpose and uses of designation, with relevant text highlighted; cover page, table of contents and foreword or executive summary of OP with effective date clearly marked; OP or zoning bylaw maps at a scale that clearly establishes eligibility on property (bylaw maps are required where sub-designations are used, e.g., OS1, OS2)
- Within or abuts a “protected area” and contributes significantly to the natural heritage objectives of the park, reserve or wildlife area – copy of “protected area” management plan or documentation that describes its mandate and objectives, with relevant information highlighted; documentation that shows how the property contributes to the protected area natural heritage objectives; map of official park boundary and location of property (*Note: only the area within 1 km of the protected area is eligible and the area must be adjacent to the boundary or separated only by a road allowance*)
- Identified under the Great Lakes Wetlands Conservation Action Plan Highlights Report (2000-2003) – reference to relevant section of GLWCAP under which eligible wetland falls

All relevant information must be highlighted. This can include references to relevant information, e.g., “see page 13 of Official Plan, Natural Heritage System.”

Maps must be property and completely labelled, including relevant legends and sources of information. Colour-plate originals must be reproduced in colour. Where more convenient, electronic documents may be submitted (e.g., PDF); they must be at a high quality resolution and clearly and relevantly named.

The eligible landowner has the responsibility to provide sufficient information in their program application for the MNR to make the determination of program eligibility in a timely manner.

The submission of applications with incomplete, insufficient or incorrect information may result in the rejection of the application.

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- For properties currently or previously under MFTIP, a copy of the managed forest plan, including managed forest area objectives, 10-year activity summary and the report of activities
- Current satellite imagery
- Photographs, especially a series over time
- Forest resources inventory mapping where available and relevant
- Documentation regarding direction or objectives or a plan that clearly describes the natural heritage conservation objectives and how they will be achieved.

Issue Resolution and Appeals Process

CCL eligibility is determined based on information provided at the time of submission of the application. Where landowners do not agree with the decision to include or exclude lands, requests for reconsideration or appeals may be filed through the appeal process as described in Sections 38 and 39 of O. Reg. 282/98 (Requests for Reconsideration are under Section 39.1 and Appeals under Section 40 of the Assessment Act.)

Where an application has been declined or amended due to an incomplete application package, insufficient information, errors to the assessment roll number or other matters of opinion, as determined by the CLTIP administrator, supplementary information may be submitted but the application will only be reconsidered for the following tax year.

Factual errors in information, brought forward through a Request for Reconsideration, may be adjusted for the original application year, contingent on MPAC still accepting changes.

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Appendix A: Questions & Answers

Q: What are common problems that result in an application being declined?

A: Common problems that result in an application being declined include:

- invalid roll number – either an obsolete roll number or a property severance or amalgamation has occurred, with a roll number change
- discrepancy in parcel mapping – parcel mapping supplied does not concur with Teranet digital parcel layer
- lack of natural areas site description
- lack of supporting documentation – plans, MF plan components (especially compartment mapping/ descriptions/ objectives/ activities)
- inadequate or inappropriate mapping (scale, detail or legend)
- property already 100% eligible & participating
- entire property submitted when building/ structures obvious

Q: If my property is already 100% eligible and participating under the CLTIP, and I am an eligible conservation organization, do I need to resubmit the property under this category to maintain its eligibility?

A: No. If the property is already fully eligible under one of the 4 regular CLTIP categories, then you are not required to submit it under this category. The CCL category only applies to lands outside of the normally designated eligible lands (see Appendix A, Section 25(2)). It should only be submitted if there are additional areas for consideration.

Q. What does a natural areas site description entail?

A: A natural areas site description is an account of the features and/or elements on the property. It provides information regarding the physical and biological components of the property. For example, a natural areas site description might include a summary of the vegetation communities found on the property and a description of the physical landscape. A natural areas site description should also provide an explanation of the importance and/or function of the property in a greater landscape context for properties, especially for those that are small in size or fragments of larger areas.

Q. How do I get an application?

A: Application forms can be obtained by contacting the CLTIP office, Ministry of Natural Resources, Peterborough.