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July 2, 2009

Dear Minister Morton,

The Alberta Land Trust Alliance (ALTA) would like to congratulate you on the passage of the Alberta Land Stewardship Act. Many of our members have been pleased especially with the progress on new conservation tools such as expanded conservation easements and transfer of development credits.

To remind you, ALTA is an umbrella organization for Alberta's land trusts and as such we represent a single voice on their behalf. Currently ALTA has 15 member organizations: Alberta Conservation Association, Alberta Environmental Law Centre, Alberta Fish and Game Association, Crooked Creek Conservancy Society of Athabasca, Ducks Unlimited Canada, Edmonton & Area Land Trust, Foothills Land Trust, Land Stewardship Centre of Canada, Miistakis Institute, Municipal District of Rocky View No. 44, Nature Conservancy of Canada, Southern Alberta Land Trust Society, Special Areas Board, Western Sky Land Trust and Wild Elk Federation. This member list includes all of Alberta's private land trusts. A brochure on the ALTA is enclosed for more information.

United, all land trusts in the province have a lot to offer to advance the Province's Conservation and Stewardship Strategy. This includes providing information and advice grounded in experience, identifying successful precedents for conservation and stewardship funding and being a key partner in the delivery of regional plans. Although ALTA and Alberta's land trusts have capacity challenges we believe that by partnering with you, we can address them together. A Fact Sheet on these challenges has been included for your information.

As a first step, we respectfully submit our thoughts on the Conservation and Stewardship strategy within the Land Use Framework. These thoughts were compiled with input from senior representatives from all of Alberta's land trusts, the ALTA board and the ALTA Government Policy and Recommendation Committee. We would like to meet with you to answer any questions you might have on our recommendations, to discuss how we might assist you in implementing those you choose to act upon and to outline good conservation and stewardship funding strategies from elsewhere which may be applicable in Alberta.

Sincerely,

A handwritten signature in black ink that reads "Margaret Van de Pitte".

Dr. Margaret Van De Pitte  
Chairperson of the ALTA Government Policy Recommendation Committee



Below is a summary of the tools and/or incentives that ALTA gathered on the Conservation and Stewardship Strategy within the Land Use Framework. We have organized this information into 2 main categories: 1. Tax and Legislative Reform and 2. Coordination of Private and Public Lands.

**1. Tax and Legislative Reform:** the costs of providing ecological goods and services to the public should be more equitably distributed yet it is often inadvertently violated by federal, provincial and municipal taxation principles.

| Tool/Incentive  | Explanation   |
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| Tax Reform: Creation of a conservation land tax category  | Most Alberta municipalities other than Barrhead, consider conserved lands as no longer agricultural and increase the municipal property taxes to a recreational amount. This discourages the conservation of land for both the landowner (through a conservation easement) and the land trust (through ownership).  |
| Tax Reform: Creation of a capital cost allowance for conservation lands   | Farmers receive a capital cost allowance for equipment and projects in the service of their agricultural enterprise. This could also be done for landowners and land trusts who incur costs as a result of conserving their land. A fact sheet on these costs is attached.  |
| Tax Reform: Creation of a capital gains exemption for deeding of conservation land to family  | Under the Canada Revenue Agency, provisions are made for farmers to will or deed their land to family members who will continue the farming practice. The same could be done for landowners who want to will or deed their land to family members who will continue to conserve their land.   |
| Tax Reform: Creation of a minimum of 10 years carry forward period under the Ecological Gifts Program   | Many Alberta landowners are land rich and cash poor and the current 5 year carry forward period for them to use their tax receipt does not give them enough time to fully use the tax receipt. 10 years or more would be more appropriate.  |
| Tax Reform: Create a tax credit incentive to encourage land rich cash poor landowners to conserve their land  | The State of Colorado has a tax credit system that provides a tax break to land rich cash poor landowners who want to conserve their land yet are not able to afford the costs to do so. There are many Alberta landowners in this situation.   |
| Tax Reform: Create a mitigation payment process or special tax provision whereby a financial penalty is issued to those who damage conservation lands | The Income Tax Act (s 207.31) penalizes landowners for damage that occurs as a result of unpermitted development on conservation easement (CE) lands (e.g. development by oil and gas companies). The penalty is issued to the landowner and a land trust regardless of who created the damage. We request a change to this provision so that it penalizes the party responsible for the damage whoever that might be (e.g. landowner, resource developer or both). |
| Legislative Change: Create a mitigation process that repays costs incurred for land   | There are numerous costs incurred by both the landowner and land trust when entering into a CE; see Fact Sheet titled "Costs Related to Land Conservation". Re-imburement of  |

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| conservation as a result of resource development that depletes the conservation value of lands  | these costs by the resource extractor to the landowner and/or land trust is recommended in the event that the conservation value of the land is decreased or completely eliminated.   |
| Legislative Change: Create a mitigation process whereby a land trust is re-imbursed for costs as a result of a Minister modifying or terminating a CE | Current CE legislation and ALSA indicate that a Minister or Designated Minister can modify or terminate a CE if he/she considers that it is in the public interest to do so. We are suggesting that if a Minister exercises this option, that reimbursement for lost securement and stewardship costs be given to the land trust. |

In addition to the tax and legislative changes above, ALTA would like to discuss the potential for ALTA and/or NGOs to be involved in the brokering of Market Based Instruments so that financial exchanges benefit land conservation and stay in Alberta.

**2. Coordination of Private and Public Lands:** land trusts have many criteria when determining conservation priorities within a landscape and one of these is the proximity to publicly protected areas (e.g. provincial parks or natural areas). Others include connectivity, building larger blocks of habitat and conservation of wildlife corridors.

| Tool/Incentive  | Explanation   |
|---|---|
| Apply a Protective Notation to crown land that is adjacent to privately conserved land.   | The protective notation tool is used by the Province to alert potential developers that the land is important ecologically. We suggest that this tool be strengthened and used to give meaningful protection to ecological units combining public and private lands. Larger units are more viable and have more biodiversity value.   |
| Revise Alberta’s grazing lease process to include leases for conservation land  | Currently, private Albertans are eligible to hold a grazing lease. We suggest that a new lease type, the conservation lease be created to allow for: <ul style="list-style-type: none"> <li>• Land trusts to hold leases on crown land that has conservation value for the purpose of conservation</li> <li>• Grazing lease lands that still have high conservation value (e.g. greater than 70% is native vegetation) be offered first to land trusts for conservation purposes</li> </ul> |
| Create a landowner incentive program that financially rewards landowners in close proximity to protected areas to continue to conserve their land | In addition to MBIs, ALTA is recommending that the GoA create a landowner incentive program that provides financial reward to landowners (includes land trusts) that conserve land adjacent to publicly protected areas.  |