

## INCOME TAX RESOURCES

---

Before making a decision to apply for a Natural Area Exemption Certificate, you should obtain independent legal and tax advice to be sure you understand how it will affect your particular situation.

You and your tax advisor may wish to consult the following resources:

### Canada Revenue Agency - Charities & Giving

For more information see: <https://www.canada.ca/en/services/taxes/charities.html>. Islands Trust Conservancy is a Crown Agent and qualified donee, able to issue donation receipts for income tax purposes, see: <https://www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/majesty-right-canada-a-province-a-territory-united-nations-agencies.html>

### Cross-Border Conservation Gifts

For more information see information from American Friends of Canadian Conservation at: <https://conservecanada.org/resources/>

### Environment Canada's Ecological Gifts Program

For more information see: <https://www.canada.ca/en/environment-climate-change/services/environmental-funding/ecological-gifts-program/overview.html>

**Greening Your Title: A Guide to Best Practices for Conservation Covenants, Third Edition.** Ann Hillyer, Judy Atkins (1<sup>st</sup> & 2<sup>nd</sup> eds.) and Ben Drimmelen (3<sup>rd</sup> 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>

**Giving it Away: Tax Implications of Gifts to Protect Private Land.** Ann Hillyer and Judy Atkins (2004). Available in print or online from West Coast Environmental Law: <https://www.wcel.org/publication/giving-it-away-tax-implications-gifts-protect-private-land-0>

**Green Legacies: A Donor's Guide for British Columbia.** 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](http://ltabc.ca/wp-content/uploads/2017/UP/Green_Legacies_2015.pdf)

**Property Assessments of Conservation Lands: A Guide for Land Trusts and Covenant Holders Case Studies and Resources.** Land Trust Alliance of British Columbia (2020). Available online at: <https://ltabc.ca/publications-a-research/property-assessments-on-conservation-lands-updated-2020/>

