

Conservation Easement Reference List

Legislation

Conservation Easement Registration Regulation, Alta. Reg. 215/96.

Environmental Protection and Enhancement Act, R.S.A. 2000, c. E-12.

Exploration Regulation, Alta. Reg. 214/98.

Expropriation Act, R.S.A. 2000, c. E-13.

Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.).

Land Titles Act, R.S.A. 2000, c. L-4.

Surface Rights Act, R.S.A. 2000, c. S-24.

Jurisprudence

Barker v. Palmer, 2005 ABQB 815

Seiffeddine v. Hudsons' Bay Co., (1980) 11 Alta. L.R. (2d) 229 (Alta. C.A.)

Conservation easement agreement - precedents

Kwasniak, Arlene J., *Conservation Easement Guide for Alberta*, (Edmonton: Environmental Law Centre, 1997) at Appendix B.

Conservation easements - general

Atkins, J., Hillyer, A., Kwasniak, A., *Conservation Easements, Covenants, and Servitudes in Canada: A Legal Review* (Ottawa: North American Wetlands Conservation Council (Canada), 2004).

Kwasniak, Arlene and Tingley, Donna, eds., *A Legacy of Land: Conservation Easements and Land Stewardship, Proceeding of a Conference held June 18-19, 1998*, (Edmonton: Environmental Law Centre, 1999).

Greenaway, Guy, *Conservation Easements: A Landowner's Guide*, (High River, Alberta: Southern Alberta Land Trust Society, 2000).

Greenaway, Guy, *Programs and Possibilities: Conservation Easements in Alberta*, (Calgary: Corvus Conservation, 2003).

Kwasniak, Arlene J., *Conservation Easement Guide for Alberta*, (Edmonton: Environmental Law Centre, 1997).

O'Ferrall, Brian. "Conservation Easements v. Surface and Mineral Rights", in Kwasniak, Arlene JU, ed., *Private Conservancy: The Path to Law Reform, Proceedings and Additional Material of a Conference held January 13, 1994*, (Edmonton: Environmental Law Centre, 1994) pp. 235-264.

Pauley, Glenn H., *Landowners' Attitudes Toward the Use of Conservation Easements on Wildlife Habitat and Agricultural Land* (Calgary: University of Calgary, 1996).

Southern Alberta Land Trust Society, *Conservation Easements* (High River: Southern Alberta Land Trust Society, [2002?])

Ecological Gifts Program

Environment Canada, *The Canadian Ecological Gifts Program Handbook 2005*, (Ottawa: Environment Canada, c2005), online: Canadian Wildlife Service < <http://www.cws-scf.ec.gc.ca/egp-pde/default.asp?lang=en&n=6E9B56B5>>.

Environment Canada, *The Ecological Gifts Program: Donation and Income Tax Scenarios* (Gatineau: Environment Canada, March 2004), online: Canadian Wildlife Service <http://www.cws-scf.ec.gc.ca/egp-pde/104A9481-2105-46B0-B0D4-308DA6E79860/tax_e.pdf>.

Environment Canada, *The Ecological Gifts Program: Progress Report 1995-2003*, (Gatineau: Environment Canada, c2003), online: Canadian Wildlife Service <<http://www.cws-scf.ec.gc.ca/egp-pde/default.asp?lang=en&n=B22715BF>>

Environment Canada, *The Ecological Gifts Program: Confirmation that Ecogifts are Eligible for Split-Receipting*, (Gatineau: Environment Canada, c2003), online: Canadian Wildlife Service <<http://www.cws-scf.ec.gc.ca/egp-pde/default.asp?lang=en&n=B22715BF>>

Tax treatment of conservation easements

Canada Revenue Agency, *Gifts and Income Tax*, P113(E) Rev. 05 (Ottawa: Government of Canada, undated), online: Canada Revenue Agency <<http://www.cra-arc.gc.ca/E/pub/tg/p113/p113-05e.pdf>>.

Canada Revenue Agency, *Capital Gains on Gifts of Certain Capital Property*, T1170(05), (Ottawa: Government of Canada, undated), online: Canada Revenue Agency < <http://www.cra-arc.gc.ca/E/pbg/tf/t1170/t1170-05b-e.pdf>>.

Canada Customs and Revenue Agency, "Proposed Guidelines on Split-Receipting", *Income Tax Technical News*, No 26, December 24, 2002, online: Canada Revenue Agency < <http://www.cra-arc.gc.ca/E/pub/tp/itnews-26/itnews-26-e.html>>

Matsuba, Garnet T., "Tax Consequences of Lifetime Dispositions of Conservation Easements" in Kwasniak, Arelene and Tingley, Donna, eds., *A Legacy of Land: Conservation Easements and Land Stewardship, Proceeding of a Conference held June 18-19, 1998*, (Edmonton: Environmental Law Centre, 1999), pp. 91-92.

Renaud, Philip J., "Wills and Estate Planning Issues Surrounding Conservation Easements" in Kwasniak, Arelene and Tingley, Donna, eds., *A Legacy of Land: Conservation Easements and Land Stewardship, Proceeding of a Conference held June 18-19, 1998*, (Edmonton: Environmental Law Centre, 1999), pp. 73-89.

Websites

Alberta Queen's Printer <<http://www.qp.gov.ab.ca/index.cfm>>

Canada Revenue Agency <<http://www.cra-arc.gc.ca/>>

Ducks Unlimited of Canada <www.ducks.ca>

Ecological Gifts <<http://www.cws-scf.ec.gc.ca/egp-pde/>>

Environmental Law Centre <<http://www.elc.ab.ca>>

Nature Conservancy of Canada <<http://www.natureconservancy.ca/site/PageServer>>

Southern Alberta Land Trust <<http://www.salts-landtrust.org/>>