

*Islands Trust Act*

**ISLANDS TRUST NATURAL AREA PROTECTION TAX  
EXEMPTION REGULATION**

*Contents*

- 1 **Definitions**
- 2 **Natural area values and amenities**
- 3 **Tax exemption formula**
- 4 **Recapture amounts**
- 5 **Administrative fees**

**SCHEDULE**

**Definitions**

- 1 (1) In this regulation:

"**Act**" means the *Islands Trust Act*,

"**protection exemption**" means a tax exemption under Part 7.1 [*Natural Area Protection Tax Exemptions*] of the Act;

"**sensitive ecosystems inventory**" means the Sensitive Ecosystems Inventory: East Vancouver Island and Gulf Islands, 1993-1997, Volume 1: Methodology, Ecological Descriptions and Results, Technical Report Series No. 320, Canadian Wildlife Service, Pacific and Yukon Region, British Columbia, 1998.

- (2) In addition, the definitions in section 49.1 of the Act apply to this regulation.

**Natural area values and amenities**

- 2 The following are prescribed as natural values and amenities for purposes of Part 7.1 [*Natural Area Protection Tax Exemptions*] of the Act:
- (a) areas that are relatively undisturbed by human activity and are good examples of one or more of the ecosystems described in the Schedule to this regulation;
  - (b) areas that are relatively undisturbed by human activity and are key habitat for rare native plant species or plant communities;
  - (c) areas that are critical habitat for native animal species in relation to breeding, rearing, feeding or staging;
  - (d) geological features that are

- (i) fossil-bearing rock formations,
  - (ii) sandstone with interesting erosional features,
  - (iii) naturally occurring waterfalls,
  - (iv) naturally occurring mineral springs,
  - (v) naturally occurring caves,
  - (vi) rare glacial erosion or deposition features, or
  - (vii) shoreline deposition features, including tombolos, spits and hooks;
- (e) historical features that are
- (i) culturally modified trees, or
  - (ii) heritage orchards, being orchards that were planted before the end of the First World War;
- (f) social or recreational features that are
- (i) walking or hiking trails that provide public access through natural areas,
  - (ii) outstanding viewpoints that are accessible to the public,
  - (iii) natural area landscapes that
    - (A) are distinctive, historic, or relatively undisturbed by human activity, and
    - (B) have a high degree of visibility from a place accessible to the public, or
  - (iv) land that provides public access to property that
    - (A) is subject to a protection exemption, or
    - (B) is a park or other land to which the public has access for a purpose related to the enjoyment and appreciation of ecosystems and natural areas.

**Tax exemption formula**

- 3 A protection exemption is an exemption from tax on the land that is subject to the protection covenant to the extent determined as follows:

$$\text{extent of exemption} = 65\% \times (\text{assessed value})$$

where

assessed value = the assessed value of the land that is subject to the protection covenant.

**Recapture amounts**

- 4 (1) The amount referred to in section 49.7 (2) (a) (i) [*base recapture amount*] of the Act is to be determined as follows:

$$\text{base recapture amount} = (\text{final year exemption}) \times (\text{years exempt})$$

where

final year exemption = the amount that, for the final year in which the protection exemption applied, is determined as

- (a) the tax that would have been payable had the exemption not applied

minus

- (b) the tax that was payable on the land that was subject to the protection covenant;

years exempt = the number of taxation years during which the land was subject to the tax exemption.

- (2) The amount referred to in section 49.7 (2) (b) (i) [*interest amount*] of the Act is to be determined as follows:

$$\text{interest recapture amount} = (\text{base recapture amount}) \times (\text{rate})$$

where

base recapture amount = the amount determined in accordance with subsection (1);

rate = the rate applicable under section 379 (1) (b) [*taxes in arrear*] of the *Local Government Act* at the time at which the exemption certificate was cancelled.

- (3) Amounts received under section 49.7 of the Act may be distributed by the Minister of Finance to the trust council.

### **Administrative fees**

- 5 Section 363 [*imposition of fees and charges*] of the *Local Government Act* applies to the trust council in relation to the administration of Part 7.1 [*Natural Area Protection Tax Exemptions*] of the *Islands Trust Act*.

## **SCHEDULE**

### **ECOSYSTEMS**

#### **Coastal bluff ecosystem**

A coastal bluff ecosystem is an ecosystem described as such in the sensitive ecosystems inventory, subject to the following changes:

- (a) the Site Factors are not limited to slopes of 30% or more;
- (b) in the Trees & shrubs part of the Plants section, Shorepine is included.

#### **Mature-older forest ecosystem**

A mature-older forest ecosystem is an ecosystem described as an older forest ecosystem in the sensitive ecosystems inventory, subject to the following changes:

- (a) these are conifer-dominated forests with an average age of at least 80 years;
- (b) in the Trees & shrubs part of the Plants section, Western Hemlock is included.

#### **Riparian ecosystem**

A riparian ecosystem is an ecosystem described as such in the sensitive ecosystems inventory.

#### **Sparsely vegetated ecosystem**

A sparsely vegetated ecosystem is an ecosystem described as such in the sensitive ecosystems inventory.

#### **Terrestrial herbaceous ecosystem**

A terrestrial herbaceous ecosystem is an ecosystem described as such in the sensitive ecosystems inventory.

### **Wetland ecosystem**

A wetland ecosystem is an ecosystem described as such in the sensitive ecosystems inventory.

### **Woodland ecosystem**

A woodland ecosystem is an ecosystem described as such in the sensitive ecosystems inventory, subject to the following changes:

- (a) the Site Factors section is replaced with the following:

Dry, open stands of woodland that can be conifer-dominated or mixed conifer and arbutus. Woodlands may include non-forested openings, often with shallow soils and bedrock outcroppings. Garry oak woodlands are commonly in areas that comprise a mosaic of rock outcrops and shallow soils. On deep soils, the woodlands may be mixed with herbaceous meadows. In the case of aspen stands, these typically occur on moist sites;
- (b) in the Trees & shrubs part of the Plants section, Western Hemlock is included and Douglas-fir trees may be more than occasional;
- (c) in the Communities part of the Plants section, Douglas-fir-Lodgepole pine-Rhacomitrium is included.

[Provisions of the *Islands Trust Act*, R.S.B.C. 1996, c. 239, relevant to the enactment of this regulation: section 53 (2) (j) and (k)]

---