



Hitting the Tax Ceiling

Practical guidance and tax tips
for your land trust

*The Couchiching
Conservancy*



Meet your Presenters



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Protected Areas
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Bay Land Trust

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(she/her)

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Conservancy



Getting Familiar with CLTIP

Eligible Organizations:

Registered charity with objectives related to natural heritage conservation, or conservation authorities.

Important Deadlines:

- **March 31st** Deadline for Requests for Reconsideration (for properties you have acquired after July 31st the previous year).
- **July 31st** Deadline for renewals one year ahead (CLTIP should have mailed or emailed a schedule of property)

Quick Tip!

Understanding a Roll number: 1904 031 200 01100 0000

County/ Municipality	City/ Town	Ward	Area	Your Specific Property	Plate number
19	04	031	200	01100	0000



Provincially Significant Wetlands

- We don't know if/how this will interact with CLTIP
- Historically the guidance read *"Eligible lands include all land identified by the MNR as provincially significant wetland,..."*
- However, PSWs can get reassessed and will be reassessed with new rules
- Best to try to fit properties in through CCL if possible



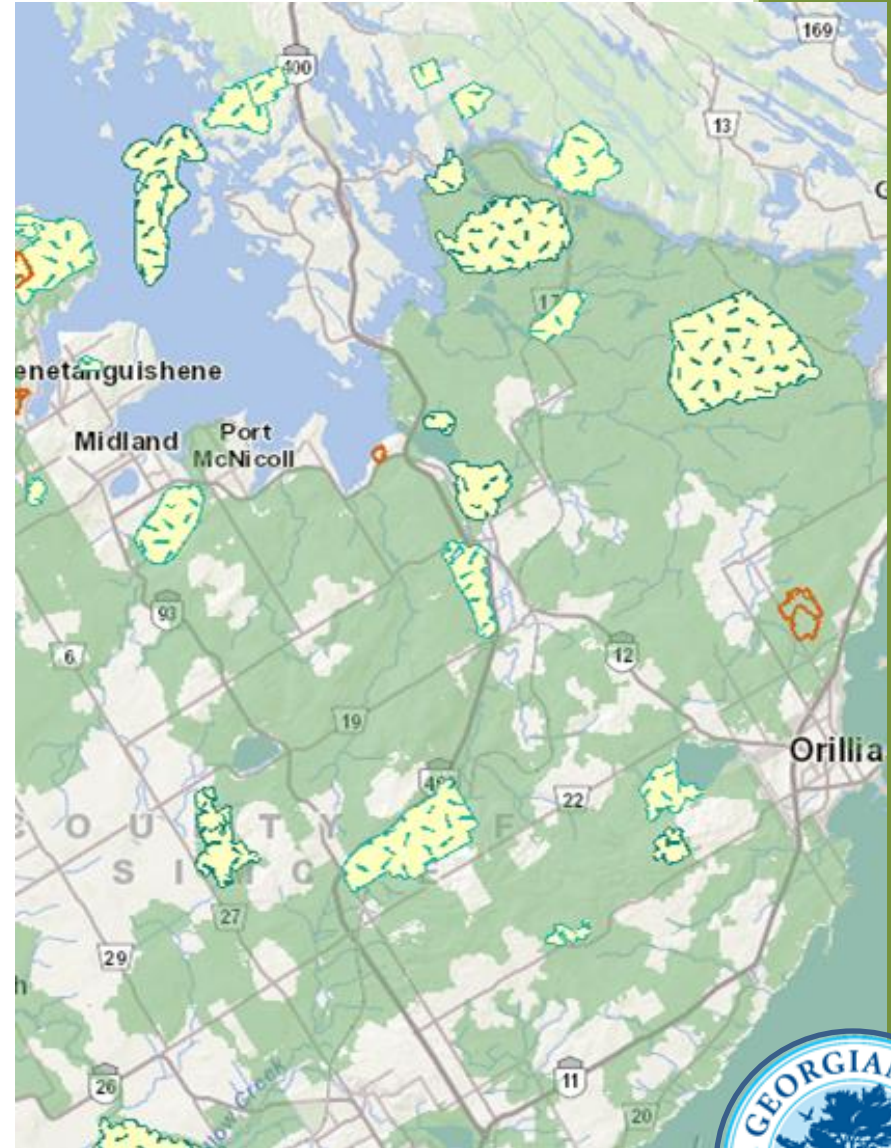
Criteria 2: OLL Featured Area

- Great Lakes Heritage Coast
- Lake Nipigon Basin
- Algoma Headwaters
- Spanish River Valley
- Kawartha Highlands
- Killarney
- St. Raphael
- Nagagamisis Central Plateau Complex
- Woodland Caribou



Criteria 4: Regionally significant ANSI

Check Ontario Geohub's
Natural Heritage Mapping



Criteria 5 & 6: SAR + S Rank 1-3

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.

Step 1: Get your hands on a list of S-Rank Species

Step 2: Prove an Element Occurrence

Step 3: Profit

An Element Occurrence is defined by the program as: *as an area of land or water, on or in, which a species is or was present. An Element Occurrence is an area that is important to the conservation of a species, such as the staging, courtship, nesting, rearing, or feeding areas of bird species. The NHIC follows international scientific standards developed by the NatureServe Network to combine observations to form Element Occurrences. Since the data are standardized, records can be combined across jurisdictions and contribute to range assessments of conservation status.*

*Taken from Conservation Land Tax Incentive Program Community Conservation Lands (CCL)
Supplementary Application Guidance

Criteria 6: S Rank 1–3

An Element Occurrence Continued

Examples of observations that do not substantiate the presence of an element occurrence:

- A sighting of an individual Bald Eagle perched or flying over a property
- A single point count observation of a singing male Canada Warbler
- Monarch caterpillars in suitable breeding habitat

Examples of Observations that do substantiate the presence of an Element Occurrence:

- A pair of Bald Eagles with an established nest site identified on the property
- One or more breeding pairs of Canadian Warblers in appropriate habitat
- One or more Snapping Turtles
(including eggs) in or near appropriate breeding habitat
- One or more Woodland Voles in appropriate breeding habitat

*Taken from Conservation Land Tax Incentive Program Community Conservation Lands (CCL) Supplementary Application Guidance

Criteria 6: S Rank 1–3

This includes plant communities as well!

Examples of S1-S3 rank plant communities:

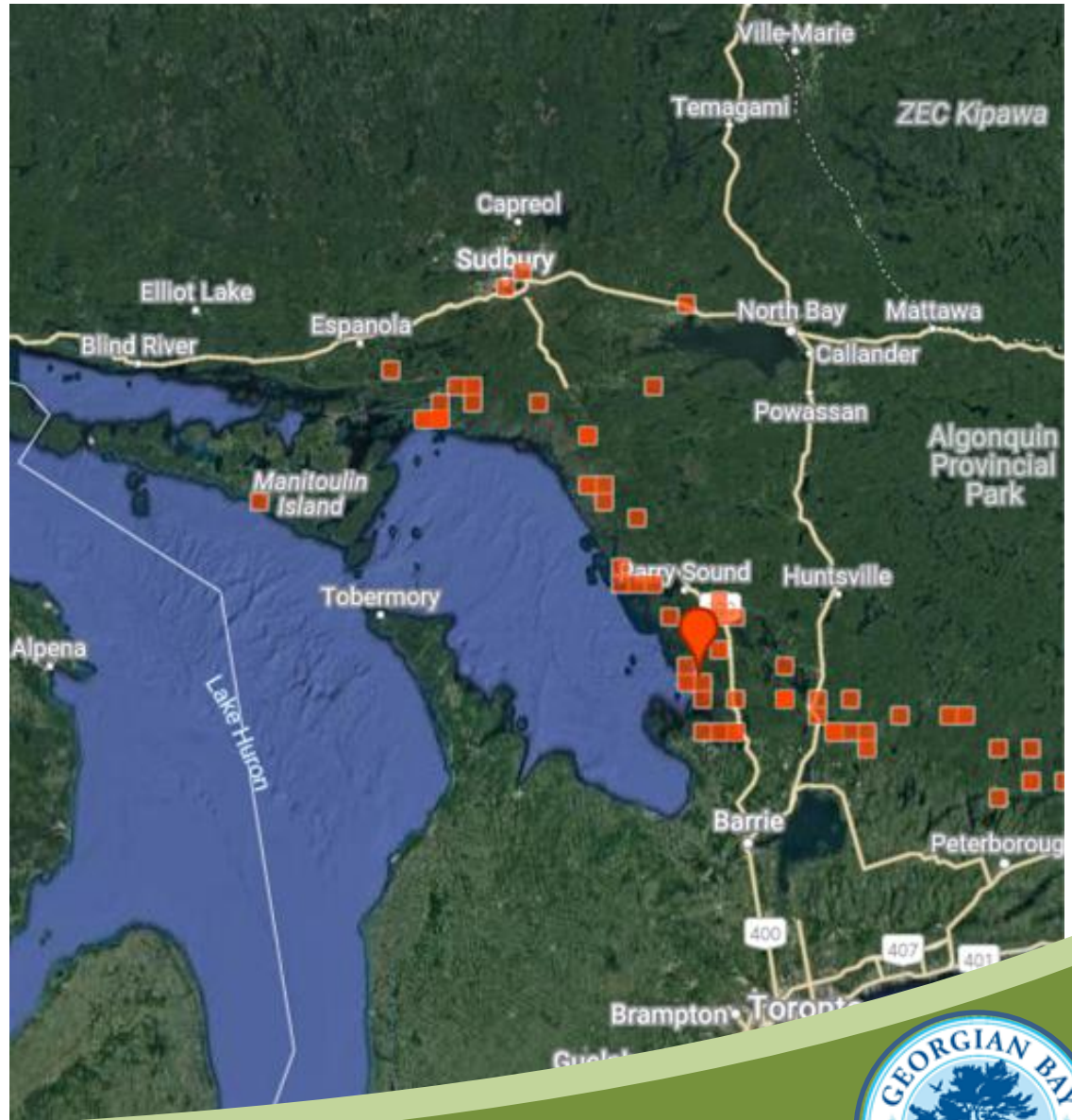
- Atlantic Coast Plain Shallow Marsh Type (S3)
- Oak Treed Limestone Barren Type (S1)
- Jack Pine – White Cedar – Common Juniper Treed Alvar Shrubland Type (S2)



Examples of S1-S3 rank species:

- Marbled Grasshopper (S3)
- Emmons' Sedge (S2)
- Ebony Boghaunter (S3)







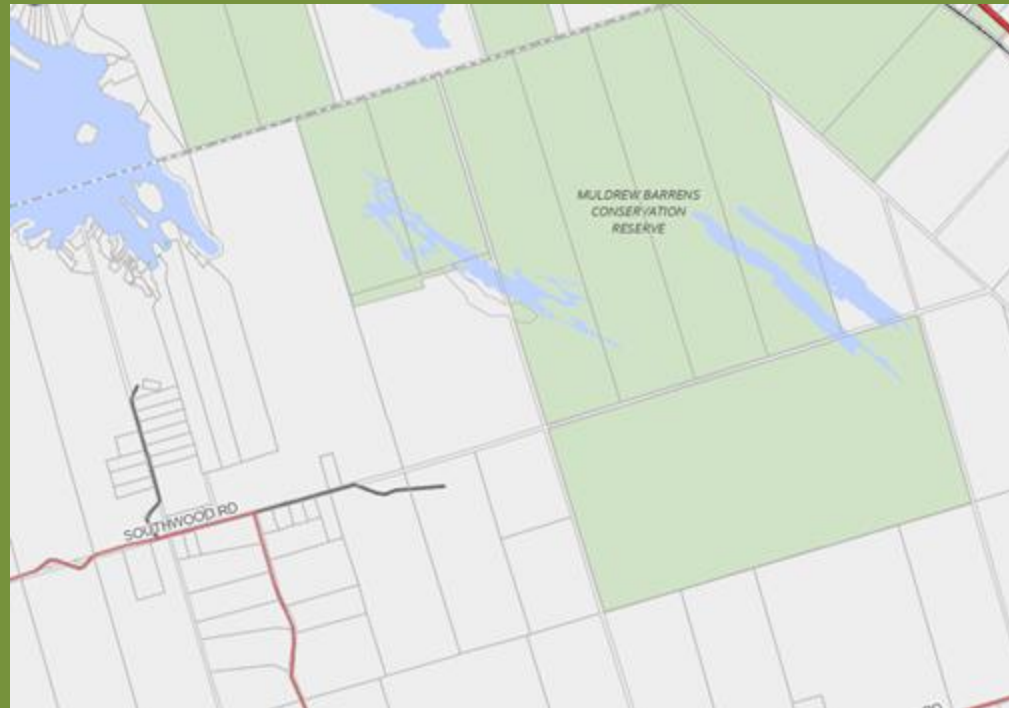
Criteria 9: Municipally designated Environmental Sensitive Lands

- Varies depending on local by-laws
- Environmentally Protected (EP), Natural State Conservation (NSC), etc.
- Check local zoning; you can successfully change zoning, then apply for CLTIP Criteria 9



Criteria 10: Abutting Parks & Conservation Reserves

- Needs to be directly abutting Park or Conservation Reserve
- Only qualifies areas of the property within 1000 meters
- “properties may be eligible if they abut provincial or national parks, conservation reserves, or provincial wildlife areas (“protected areas”). Provincial parks and conservation reserves are identified under the Provincial Parks and Conservation Reserves Act (PPCRA).



Other Criteria

- **Criteria 1:** Niagara Escarpment “escarpment protection” area
- **Criteria 3:** Natural Heritage/Area of Significance in the PPS
- **Criteria 7:** Oak Ridges Moraine natural core, natural linkage or country side
- **Criteria 11:** Great Lakes Wetlands Conservation Action Plans





Case Study: The Adams Nature Reserve

On the beautiful 106 acre Adams Nature Reserve
we struggled to reach full coverage,

but we had a Butternut...

It covered 16.81 acres of 106



Case Study: The Adams Nature Reserve

Still paying 85% of our tax bill on a thriving property, something had to be done.

We needed the Work of several Staff and many Volunteers!

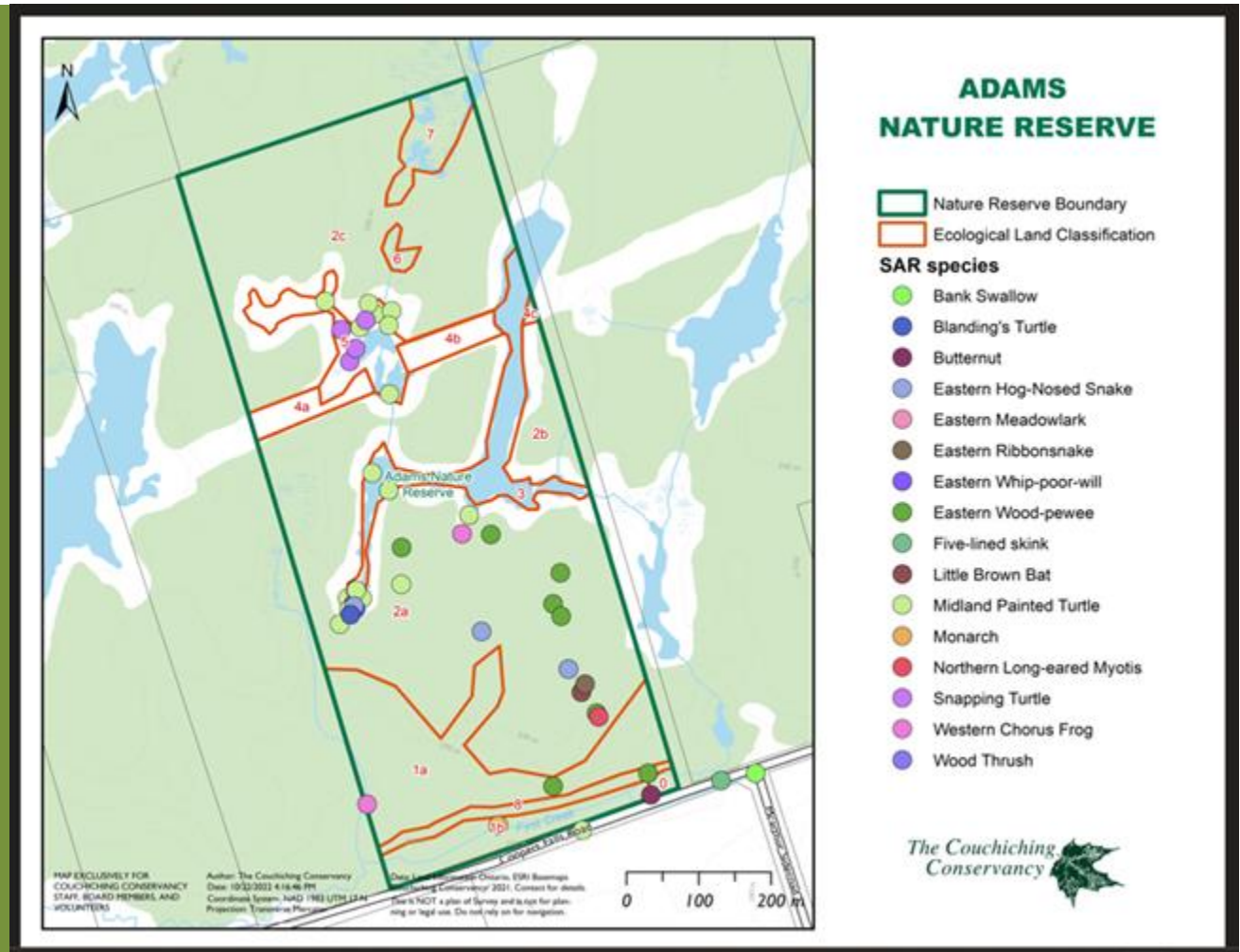
Active Volunteer Teams at The Adams Nature Reserve

Water Quality Monitors
Salamander and Vernal
Pool Monitors
Bat Monitors
Reptile Monitors
Frog Monitors
Property Monitors



Case Study: The Adams Nature Reserve

After a few seasons of observations we had much more to work with.

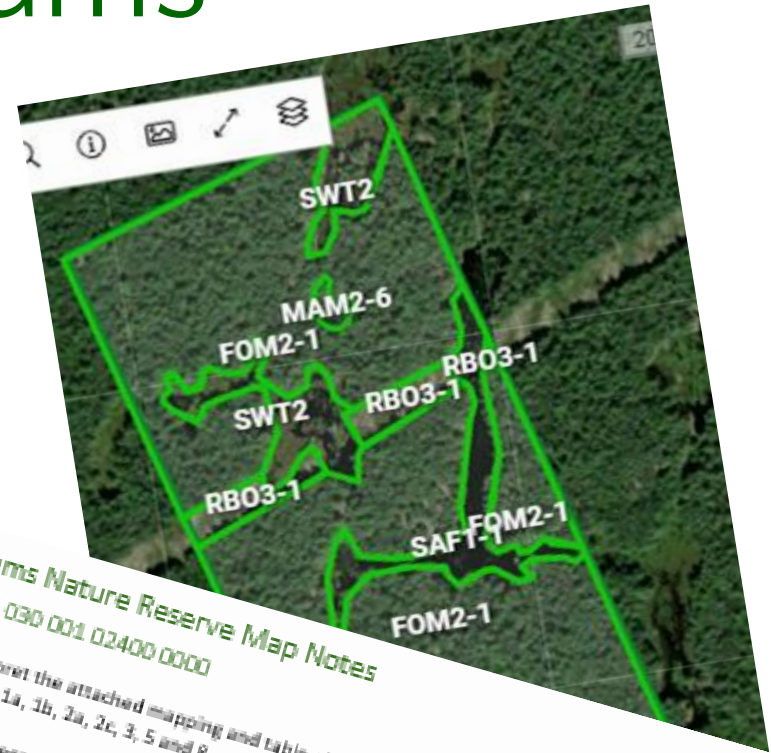


Case Study: The Adams Nature Reserve

How to do ELC Math

Note the ELC Type for the Species at risk.
Compare to the full property and all acres that
apply to that ELC type.

Submit SAR mapping with ELC mapping and
sum of acres.



Adams Nature Reserve Map Notes
44 02 030 001 02400 0000

To interpret the attached mapping and table, the species at risk on this property have been living in polygons 1a, 1b, 2a, 2c, 3, 5 and 8.
When aggregated the habitats these polygons represent make up 1.7% of the Adams Nature Reserve. This is outlined in the table 4.1 of the PMP submitted with the original application.

Table 4. ELC mapping by polygon number.

No.	acres	ELC Type	Species at Risk
1a	12	FOM2-1	...
2a	43	FOM2-1	...
2b	3.1	FOM2-1	...
2c			...

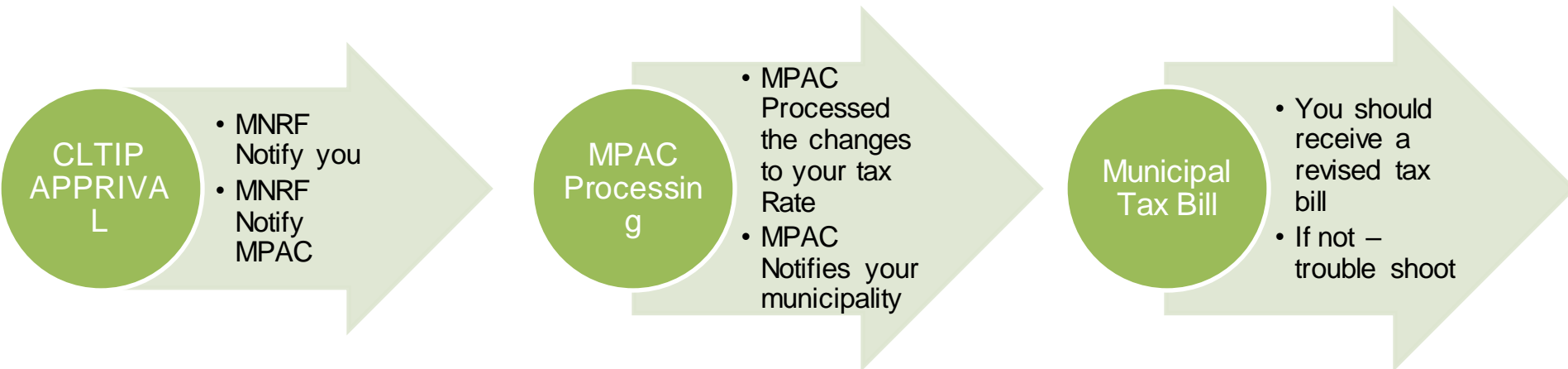
Compound by Breeding Bird Atlas
Compound by SAR Recovery Strategy

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Processing your Incentive

The typical process for receiving your tax break:



Troubleshooting your Incentive

If you receive a tax bill for a property you should receive an incentive for these are the steps to take:

- 1: Call or Email CLTIP office make sure they have properly processed your incentive.
- 2: Call MPAC or use the chat option on 'About My property' Check that they have processed the incentive. If they haven't ask why, or how long it will take.
- 3: Call your municipal tax office. When you call they will either say they are processing it or, that they haven't received it from MPAC yet.



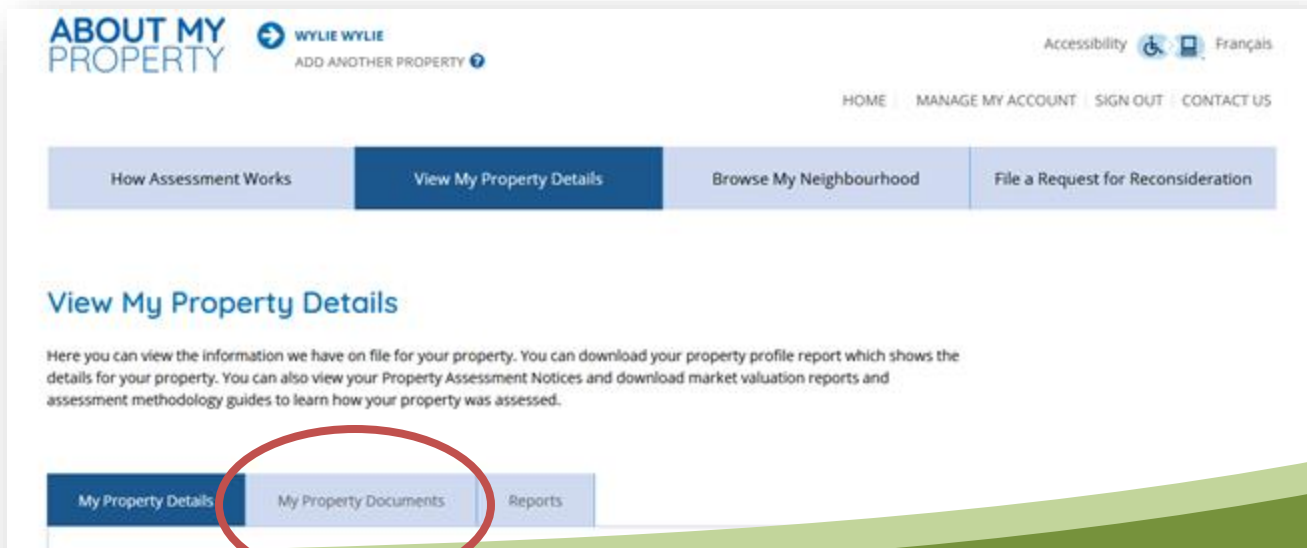
Troubleshooting your Incentive

Using the MPAC Website: About my Property to send useful documents to your municipal tax office

Step 1: Create an 'About my Property' Account

Step 2: Use the pin found on your property's MPAC statement to enter that property into your account

Step 3: Visit the property and access it's files



Troubleshooting your Incentive

In red you can find the area with all property files and a file pre-view on the right. Find the Assessment notice you need and email it to your municipal tax office. (I have done this with three municipal tax offices.)

The screenshot displays the MPAC (Municipal Property Assessment Corporation) web portal. The top navigation bar includes 'My Property Details', 'My Property Documents' (highlighted in blue), and 'Reports'. Below this, a sidebar on the left shows a 'SELECT TAX YEAR' dropdown menu with a 'VIEW ALL (10)' button. A red circle highlights a list of documents, including 'Amended Property Assessment Notice' dated July 24, 2023, and 'Property Profile' dated November 16, 2022. The main content area on the right shows a preview of the 'Amended Property Assessment Notice' document. The document header includes the MPAC logo and the address: COUCHICHING CONSERVANCY THE, PO BOX 704 STN MAIN, ORILLIA ON L3V 6K7. The issue date is July 24, 2023. The document title is 'Amended Property Assessment Notice' for the 2023 property tax year. The text states: 'THIS IS NOT A TAX BILL. The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying all properties in Ontario. Your municipality will use your assessment to calculate your 2023 property taxes. Why am I receiving this notice? This Amended Property Assessment Notice replaces the Notice we previously sent. We have corrected factual information about your property which has changed the assessed value, classification and/or tax liability. This change is effective beginning January 1, 2023.'

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Your Property Pin is Easy to Find

Just look at the back of your most recent MPAC Statement for each property.

Property class	School support type	2023 assessment
Exempt	Not Applicable	\$257,000

HOW CAN I LEARN MORE ABOUT MY ASSESSMENT?

Visit mpac.ca and log onto **AboutMyProperty** to learn more about how your property was assessed, see the information we have on file and compare it to others in your area.

To register, enter in your roll number and access key as noted below:

Roll number:	16 51 036 001 31000 0000
Access key:	75535 FC808 214BB

If you have a number of properties, entering pins is a good volunteer job for office volunteers.

THANK YOU!

from Courtney

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Aaron, aaron.rusak@gbt.org

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