



# **BILL NO. 208**

*Government Bill*

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*2nd Session, 60th General Assembly  
Nova Scotia  
57 Elizabeth II, 2008*

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## **An Act to Establish a Tax Exemption for Conservation Property**

CHAPTER 36  
ACTS OF 2008

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR  
NOVEMBER 25, 2008**

The Honourable Jamie Muir  
*Minister of Service Nova Scotia and Municipal Relations*

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*Halifax, Nova Scotia  
Printed by Authority of the Speaker of the House of Assembly*

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# **An Act to Establish a Tax Exemption for Conservation Property**

Be it enacted by the Governor and Assembly as follows:

**1** This Act may be cited as the *Conservation Property Tax Exemption Act*.

## PART I

### ASSESSMENT ACT

**2** Section 2 of Chapter 23 of the Revised Statutes, 1989, the *Assessment Act*, as amended by Chapter 19 of the Acts of 1990, Chapter 18 of the Acts of 1998, Chapter 9 of the Acts of 2000, Chapter 15 of the Acts of 2002, Chapter 9 of the Acts of 2005, Chapter 19 of the Acts of 2006 and Chapter 9 of the Acts of 2007, is further amended by

- (a) adding “(1)” immediately after the Section number;
- (b) adding immediately after clause (d) the following clause:

- (e) “conservation property” means any lot of land that is

- (i) subject to a conservation easement that is primarily dedicated to the protection of native biodiversity and natural processes, prohibits industrial or commercial uses of the land including forestry, agriculture and quarrying, and is entered into in perpetuity within the meaning of the *Conservation Easements Act*,

- (ii) owned or held primarily for the protection of native biodiversity and natural processes by an eligible body within the meaning of the *Conservation Easements Act*,

- (iii) designated as an ecological site pursuant to the *Special Places Protection Act*, or

- (iv) designated permanently as a wilderness area pursuant to the *Wilderness Areas Protection Act*,

excluding any buildings or structures on the land and any of the land used in connection with those buildings or structures, and excluding any lands used or permitted to be used primarily for purposes other than the protection of native biodiversity and natural processes.

- (c) adding immediately after subclause (s)(ia) the following subclause:

- (ib) conservation property,

**3 Chapter 23 is further amended by adding immediately after Section 45A the following heading and Section:**

#### CONSERVATION PROPERTY

45B (1) Subject to subsections (2), (3), and (5), conservation property shall be exempt from taxation under this Act or any other public or private Act of the Legislature authorizing a tax on the assessed value of property.

(2) For the 2009-10 municipal taxation year, only those lands that are determined by the Minister of Environment to have been conservation properties on September 30, 2008, shall be exempt from taxation.

(3) Subject to subsection (5), for the municipal taxation years subsequent to 2009-10, only those lands that are determined by the Minister of Environment to have been conservation properties on September 30th in the preceding municipal taxation year shall be exempt from taxation.

(4) Conservation property to which this Section applies shall be assessed as resource property and for the purpose of Section 41 shall be valued and entered on the roll as such, but the number of acres to which this Section applies shall be set out on the roll.

(5) Notwithstanding anything in this Act, for the purpose of determining whether a property is conservation property, the Minister of Environment may prescribe procedures by which such a determination is to be made and may delegate authority to make such a determination to a person or a department or agency of government on such terms and subject to such restrictions as the Minister of Environment considers advisable.

(6) Notwithstanding anything in this Act, a decision of the Minister of Environment made pursuant to subsection (2) or (3) is final.

#### PART II

#### MUNICIPAL GOVERNMENT ACT

**4 Section 3 of Chapter 18 of the Acts of 1998, the *Municipal Government Act*, as amended by Chapter 9 of the Acts of 2000, Chapter 6 of the Acts of 2001, Chapter 35 of the Acts of 2001, Chapter 9 of the Acts of 2003 and Chapter 40 of the Acts of 2006, is further amended by adding immediately after clause (n) the following clause:**

(na) “conservation property” has the same meaning as in the *Assessment Act*;

**5 Chapter 18 is further amended by adding immediately after Section 76 the following Section:**

76A (1) The Minister of Environment shall in each year pay to the municipality in which conservation property exempt from taxation is situate a grant equal to the amount that would have been due and payable to the municipality had each conservation property in the municipality continued to be classified as it was immediately before becoming conservation property.

(2) Notwithstanding anything in this Act or any other Act of the Legislature authorizing a tax on the assessed value of property, no change in use tax is payable by reason of a property becoming conservation property.

(3) Where any land, or part thereof, to which this Section applies, ceases to be conservation property, a change in use tax, determined by the assessor pursuant to the *Assessment Act*, equal to twenty per cent of the value of the land, or part thereof, that ceased to be conservation property is due and payable to the municipality in which the land is situate by the person determined by the assessor to have been responsible for the change in use.

(4) Notwithstanding subsection (3), no change in use tax is payable by reason of the ownership of conservation property being transferred to Her Majesty in right of the Province or Canada or to a municipality.

**6** This Act comes into force on such day as the Governor in Council orders and declares by proclamation.

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