

Function: 04  
Department: 030  
Policy No.: 04-030-021



## Municipal Tax Reduction for Environmental Conservation Areas

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Effective Date: December 13, 2024  
Review Date: November 14, 2029  
References: Land Use Bylaw 22-2017  
Municipal Development Plan Bylaw 23-2014 Section 9 (MDP)  
Alberta Land Stewardship Act 2009, Section 29 (1), as amended  
Municipal Government Act R.S.A. 2000 Part 17 Division 8, as amended  
Cancel: Policy 04-030-007 Environmental Conservation Area Assessment  
Policy 04-030-011 Environmentally Significant Areas  
Resolution #: 510-2024

County Manager Signature: 

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**Purpose:** To allow for an assessment reduction on land subject to Environmental Conservation Easement, Environmental Reserve Easement or otherwise identified Environmentally Significant Areas hereinafter known as an Environmental Conservation Area to facilitate the preservation of Environmentally Significant Lands within Lac. Ste. Anne County through partnerships with like-minded landowners, government agencies, and approved conservation organizations.

**Definitions:** For the purpose of this policy:

- Environmental Reserve (ER): Land designated as ER by a subdivision authority or a municipality under Part 17 Division 8 of the MGA.
- Environmental Conservation Easement (ECE): Pursuant to Section 29 (1) of the *Alberta Land Stewardship Act*. A conservation easement is a voluntary agreement that the landowners may enter into to protect the natural values of

all or a part of their land. The easement constitutes a legally binding agreement that prohibits certain types of uses or development from occurring on the land. The easement is publicly recorded and runs with the property deed for a specified time or in perpetuity. It gives the holder the responsibility to monitor and enforce the property restrictions imposed by the easement for as long as it is designed to run. An easement does not grant ownership nor does it absolve the property owner from traditional owner responsibilities, such as property tax, upkeep, maintenance, or improvements.

- Environmental Reserve Easement (ERE): Pursuant to Section 664 of the MGA, the developer of a subdivision may have registered an ERE for the protection and enhancement of the environment, rather than dedicating land as ER. The land that is referred to in an ERE remains in private ownership, rather than public ownership as in the case with ER. The purpose of the easement is to protect the natural environment. This definition may also be referred to as “Environmental Conservation Easement”.
- Environmentally Sensitive Area (AB ESA): Provincially designated ESAs that are vital to the long-term maintenance of biological diversity, physical landscape features and/or other natural processes at multiple spatial scales (as defined by Alberta Parks 2014 ESA Final Report, as amended).
- Local Environmentally Sensitive Area (LESA): Landscape elements or areas that have important and/or unique environmental characteristics that are essential to the long-term maintenance of biological diversity, soil, water, or other natural processes, both within the ESA and in a regional context (Map 11 of MDP).
- Priority Conservation Wetlands: Environmentally critical wetland ecosystems as identified in Map 13 of Municipal Development Plan Bylaw 23-2014.
- Priority Vegetation Conservation Areas: Large intact blocks of natural vegetation as identified in Map 14 of Municipal Development Plan Bylaw 23-2014.

**Guidelines:** Where land is subject to an Environmental Conservation Area, under the following conditions, the landowner of the said land may be eligible for a reduction in the area subject to the municipal assessment:

1. The provisions of the Environmental Conservation Area shall conform to the spirit and intent of the Environmental Reserve or Conservation Reserve criteria described in Part 17, Division 8 of the Municipal Government Act, R.S.A. 2000.
2. Land subject to municipal conservation initiatives must be determined to be environmentally significant, supported by a professional environmental

assessment, to the satisfaction of Council. Environmental significance may be assessed in accordance with the following criteria:

- a. Uniqueness of the subject property to that of the surrounding area with respect to its value as having a unique biodiversity and scenic value perspective.
  - b. The land subject to an environmental conservation easement shall result in a net benefit to conservation of significant physical features, biodiversity and scenic areas within Lac Ste. Anne County where the ability of an environmental conservation easement is an effective tool towards the goal of protecting the valuable diversity or scenic qualities of land.
  - c. Development capability on the land may be considered so that the sole criteria for acceptance of a conservation area will not be the limited development potential of the land.
  - d. Where the subject land is regarded as undevelopable, to be accepted the subject land must have value for the preservation of a natural feature (i.e. ESA's, LESA's, Priority Conservation Wetlands, Priority Vegetation Conservation Areas, groundwater recharge area, shoreline habitat, old growth forest, etc.).
3. The area subject to the easement shall be a minimum of 2.0 hectares (4.94 acres).
  4. Determination of eligibility for a reduction of the municipal assessment on an Environmental Conservation Area shall be made jointly by the General Manager of Growth and Compliance and the County Manager.
  5. The Municipal Administrator may recommend to Council that the land subject to an Environmental Conservation Area be amended in accordance with the recommendation.

### **Implementation:**

1. Candidate parcels must be approved by Council.
2. Where approved by council, the said recommendation shall be applied to the municipal assessment for the said property for the following year's assessment roll.
3. Landowners for the candidate parcels must enter into an environmental conservation easement through the Alberta Land Stewardship Act, as amended under Section 29 (1) of the Act.

4. Municipal Tax Reduction Agreements must be entered into for periods of either 10, 15, 20, or 25 years in duration from the date of signing the agreement.
5. Violations of the agreement shall be corrected at the landowners (grantors) expense should the grantor be determined to be at fault for the Violation.
6. Should the violation of the agreement be determined to be prohibitively costly to remedy, the agreement may be voided and removed from the registrar.
7. Grantors with lands subject to an environmental conservation easement shall receive the benefit of a waiver of municipal taxation for the percentage of land from the overall parcel that is subject to the easement agreement.

Example: the market value of the overall parcel (land) is calculated on a per/acre-hectare basis which is then multiplied by the number of acres/hectares subject to the agreement. The taxation savings are the calculation of this value multiplied by the current mill rate. (i.e. 20 acres of 100 acres subject to agreement at 1,000/acre at 13 mills would equal a combined tax savings of \$260.00 incl. education tax)

8. Where a Violation under condition (5) occurs and the agreement is voided, the Grantor shall be required to remit to the County the last three years of taxation savings specified under condition (6). In the event that the agreement is less than three years in effect, the remittance shall be three times the savings calculated under the current calendar year.
9. The Grantor shall be responsible for all fire, vandalism and other liability concerns that may occur on the subject lands.
10. Lands subject to this policy may not be used for legal public access unless the terms of the agreement allow for same.
11. The agreement may be amended from time to time upon mutual consent.
12. Though a request for cancellation of the agreement may not be reasonably withheld, cancellations for the sole purpose of allowing development to take place on the lands shall be subject to the last two years of taxation savings being remitted back to the Grantee (Lac Ste. Anne County).
13. Upon completion of an environmental conservation easement under this program, the taxation saving shall be in effect on the following taxation notice.
14. Renewal of existing Municipal Tax Reduction Agreements will be subject to the policy and direction provided by Lac Ste. Anne County at the time that a request for consideration of renewal is made.

15. Failure to renew a Municipal Tax Reduction Agreement does not discharge an Environmental Conservation Easement from title.
16. A request to discharge an Environmental Conservation Easement from title may be subject to an Environmental Impact Assessment, prepared by a qualified professional and subject to regulations and direction of Lac. Ste. Anne County at the time that a request for consideration of discharge is made.