

CONSERVATION EASEMENTS *for* LANDOWNERS



LEGACY
LAND TRUST
SOCIETY



For more information about
Legacy Land Trust Society and
its work, contact us at:

4805 - 49 Avenue
Olds, Alberta T4H 1E1
(403) 556-1029

info@legacylandtrustsociety.ca

www.legacylandtrustsociety.ca

Legacy Land Trust Society is a charitable,
non-profit society based in Olds, Alberta.

We engage with people and communities
to conserve land with significant
ecological, agricultural and heritage values.

Helping communities conserve land that matters...*forever.*

Acknowledgements

Legacy Land Trust Society is grateful to the Southern Alberta Land Trust Society for drafting the first version of this booklet, and to the Environmental Law Centre and the Miistakis Institute for the information provided on the [Conservation Easements In Alberta](http://www.conservationeasements.ca) website used to update this version of *Conservation Easements for Landowners*.

Legacy Land Trust Society is grateful
for the support provided by:



CONTENTS

02

Introduction

03

How to use
this booklet

04

What is a
Conservation
Easement?

06

Legacy's
Mission

08

Benefits of a
Conservation
Easement

11

What are the
first steps?

15

Granting a
Conservation
Easement

20

After the CE
is granted

24

Tax
implications of
granting a CE

25

Resources

27

Appendices

INTRODUCTION

Conservation easements offer an option for private landowners to participate in long-term conservation and stewardship.

These agreements with private landowners support the broader community in many ways. They help to keep land intact; promote biodiversity and wildlife habitat; retain viewscales, open spaces and working landscapes; and contribute to clean air and water.

If you enter into a conservation easement, the associated financial benefits can help you pass your property to the next generation or to future landowners while still conserving its ecological, agricultural or heritage value.

HOW TO USE THIS BOOKLET

Conservation easements are a stewardship option available to private landowners.

This booklet can help you decide if a conservation easement is an option for you.

Conservation easements (CEs) have been used in Alberta since 1996. They are a flexible tool that helps both landowners and land trusts, such as Legacy, meet their conservation goals.

This booklet is not a replacement for the expert advice you need about your individual situation. Talk to your lawyer, your tax advisor and/or your estate planner about what a conservation easement can mean for you.

The discussion here may create as many questions as it does answers, so keep a pencil handy and jot down your questions. [Conservation Easements in Alberta](#) is also an excellent resource.

The Resources section in this booklet lists other organizations that can provide you with further information.

WHAT IS A CONSERVATION EASEMENT?

A conservation easement is a legal tool by which you voluntarily exchange some rights for other forms of compensation while still retaining title to your land.

When you own a piece of land, ownership includes a bundle of “rights”. For example, you may have the right to construct buildings, irrigate the land, cut timber or subdivide.

Since each conservation agreement (CE) is tailored to the specific landowner, the terms of CEs vary. However, they normally restrict subdivisions and environmentally damaging forms of development. CEs are typically granted in perpetuity (forever) and remain with the land regardless of who owns it.

In most provinces, CEs have been made possible through specific legislation or regulations. These differ from province to province.

WHAT IS A CONSERVATION EASEMENT?

In Alberta, the province requires a CE's goals to include the conservation of the environment, agricultural land, scenic values, and/or scientific and educational potential.

The legislation also lays out who is eligible to hold the CE once it is granted. In general, a conservation easement can be held by the province, a municipality or a land trust such as Legacy Land Trust Society.



LEGACY'S MISSION

We engage with people and communities to conserve land with significant ecological, agricultural and heritage values.

Ecological

Much of land stewardship is about conserving natural resources for future generations. It involves safeguarding ecosystems through careful planning and management of land use, and the promotion of sustainable development practices.

Legacy has conserved old-growth forests and woodlands, native mixed-grass prairie, wetlands and riparian areas.

Agricultural

Conserving agricultural land is a critical part of our commitment to future generations. It also provides benefits beyond producing food.

In our changing climate, agricultural crops can provide environmental benefits including cooling the atmosphere, preventing erosion and sequestering carbon.

Heritage

Protecting heritage values often goes hand-in-hand with land stewardship. For example, protecting a culturally significant landscape may also help maintain the ecological integrity of an area and prevent further environmental degradation.

Heritage values can support land conservation. By drawing on cultural practices and knowledge, communities can have meaningful conversations about how their environmental landscapes should be managed.

BENEFITS OF A CONSERVATION EASEMENT?

Conservation easements (CEs) offer benefits to society by helping protect lands that provide wildlife habitat, clean air, clean water, agricultural opportunities and protection of heritage resources.



BENEFITS OF A CONSERVATION EASEMENT?

CEs also provide opportunities for landowners to meet their personal goals for ecological and agricultural stewardship, provide some financial benefits and play a role in succession planning. Two features of conservation easements can be especially attractive to landowners and the rural community:

Conservation of locally valued landscapes

CEs prevent land conversion and fragmentation as well as maintaining wildlife habitat and agricultural opportunities for future generations.

You may receive a tax credit for the value of the conservation easement.

Placing a conservation easement on your property may lower its fair market value (FMV) because you

give up some development rights. The difference between the FMV of the property *before* and *after* the conservation easement equals the value of the tax credit you receive and can reduce your capital gain when the land is sold or transferred.

See the Appendices for more information on the tax implications of a CE.



Meeting the landowner's expectations

Terms are negotiated around your needs and desires for the land as well as Legacy's goals.

You can place an easement on all or part of your property. You can also reserve a building site for a future residence.

You still own and retain title to the land.

WHAT ARE THE FIRST STEPS?

Do your homework

Deciding to put a conservation easement on your land is a big decision. It's important that you prepare yourself as best you can. You are taking the first step right now: reading and learning more about CEs. Resources at the back of this booklet offer more information on the essential steps you need to take.

Choose an organization to work with

Alberta legislation allows you to enter into a conservation easement on your land with the province, a municipality or a registered charity with a land conservation purpose like Legacy.

Landowners decide to put CEs on their land for a variety of reasons. You need to find an organization that you trust and can work cooperatively with for years to come. Look for one that meets your needs, and whose values and goals for conserving land are similar to yours.

WHAT ARE THE FIRST STEPS?

Establishing this relationship won't happen overnight or in a single meeting. You'll need time for discussion, to tour your land together and to understand what each other's roles and responsibilities would be. There will be weeks, months, even years between the initial meeting and when the CE is signed.

Get expert advice

Although some of the questions you have about CEs—and their effect on your taxes and estate planning—will be answered in this booklet, you'll want to consult a lawyer, tax advisor and/or estate planner.

These professionals can help you determine what the CE legislation and regulations are in your area, what the financial benefits might be for you and how granting an easement might fit into your existing estate-planning strategy. They can also provide an independent review of the drafted agreement. CE legislation can be quite intricate. If you don't have a lawyer or tax advisor experienced with these topics we can connect you with the expertise you need.

Determine your needs and desires

Spend some time thinking about your long-term vision for the land, then consider your needs and desires with respect to a conservation easement. Here are some things to give thought to:

- Do you want to put a CE on part or all of your land?
- Would you prefer to put the CE in place now or when you retire?
- Do you want to include the CE in your will? (See “Retirement and estate planning“ page 35.)
- Do you want to donate or sell a CE? (Very few organizations are able to buy CEs from landowners.)

People who have already put conservation easements on their land are one of the best sources of information and advice. If you don't know anyone who has donated a CE, Legacy can put you in touch with someone who has.



GRANTING A CONSERVATION EASEMENT

Draft the conservation easement document

Before formal drafting begins, many organizations will ask you to write down your long-term vision for the property. This might be a few bullet points or a short story. It may include some history about the property, why it is special to you, and what you think it can provide in the future.

The formal drafting is the core of the whole process. A document is drawn up between you and the organization to whom you have chosen to grant the easement. The purpose of the written agreement is to outline the rights and responsibilities of each party.

Because each property is unique, each CE tends to be different. However, there are some basic elements common to all. The following is a breakdown of general sections in all CEs:

- **Guiding principles**
- **Rights and responsibilities**
- **Remedies**
- **Property description**
- **Restrictions**
- **Property management principles**

Guiding principles

The initial section of the agreement lays out the basic premises and foundations. It describes the significance of the property, why the CE is being created and the term of the agreement (usually forever, written as *in perpetuity*). This section is the cornerstone of the agreement and may be referred to in the future if there is a question about interpretation.

Rights and responsibilities

The document should state explicitly what is included in the rights and responsibilities of both you (*the grantor*) and Legacy (*the grantee*). This would include statements regarding what property rights you retain, access rights, the rights

and conditions of monitoring and enforcement, modification of the terms of the agreement and indemnities (the degree to which the parties can or cannot hold each other responsible for actions affecting the property).

Remedies

There is a clear description of actions Legacy can take to ensure that the spirit of the CE is upheld, including an agreement to address problems.

Property description

This is the legal description of the property on which the CE is to be placed.

Restrictions

This section outlines what restrictions, activities and uses related to the easement property are *not* allowed—as well as those which *are*, but with limitations. Restrictions in the agreement depend on *your wishes as landowner* and on *Legacy's conservation goals*, as well as characteristics of the property. For example, Legacy's conservation easements frequently include prohibitions on:

- Subdivision
- Commercial, residential and industrial development (though future house sites may be designated within the easement)
- Cultivation of native grasslands
- Alteration of naturally occurring waterbodies

Drafting this legal document can be an intimidating exercise as it contains extensive legalese. However, remember that the point of the written agreement is to identify and protect *your* rights—as well as the rights of future landowners—along with Legacy's rights as the holder of the conservation easement.

Property management principles

This section provides a description of actions or land uses that can or will occur to support the conservation vision of the property. For example, these could include management plans (often separate from the CE) to deal with weed infestations, restoration activities or grazing management. These may be referenced here or in the restrictions.

Create a baseline report

Once the conservation easement is close to being completed Legacy will hire a professional to create a baseline report. This document provides a snapshot of the natural values, landscape and developed features, along with current and potential uses of the property. It will be the basis for monitoring the terms of the agreement in the future. The baseline report is done with your input and is signed off by both you and Legacy.

Have the easement land appraised

In order to issue you a tax credit for the donation of the CE, the value of the property being donated needs to be determined.

Appraisals of this nature are unique compared to standard property appraisals. You'll need the services of a qualified appraiser who is familiar with CEs. We can help you find a suitable appraiser. You can also consult the National Office of the Appraisal Institute of Canada (listed in the Resources section of this booklet).

Make the appropriate notifications

When it comes to conservation easements each landowner's situation is unique. Legacy will provide you with help and advice during the process.

For example, the Alberta Land Stewardship Act creates the regulations that govern conservation easements. It lists which government

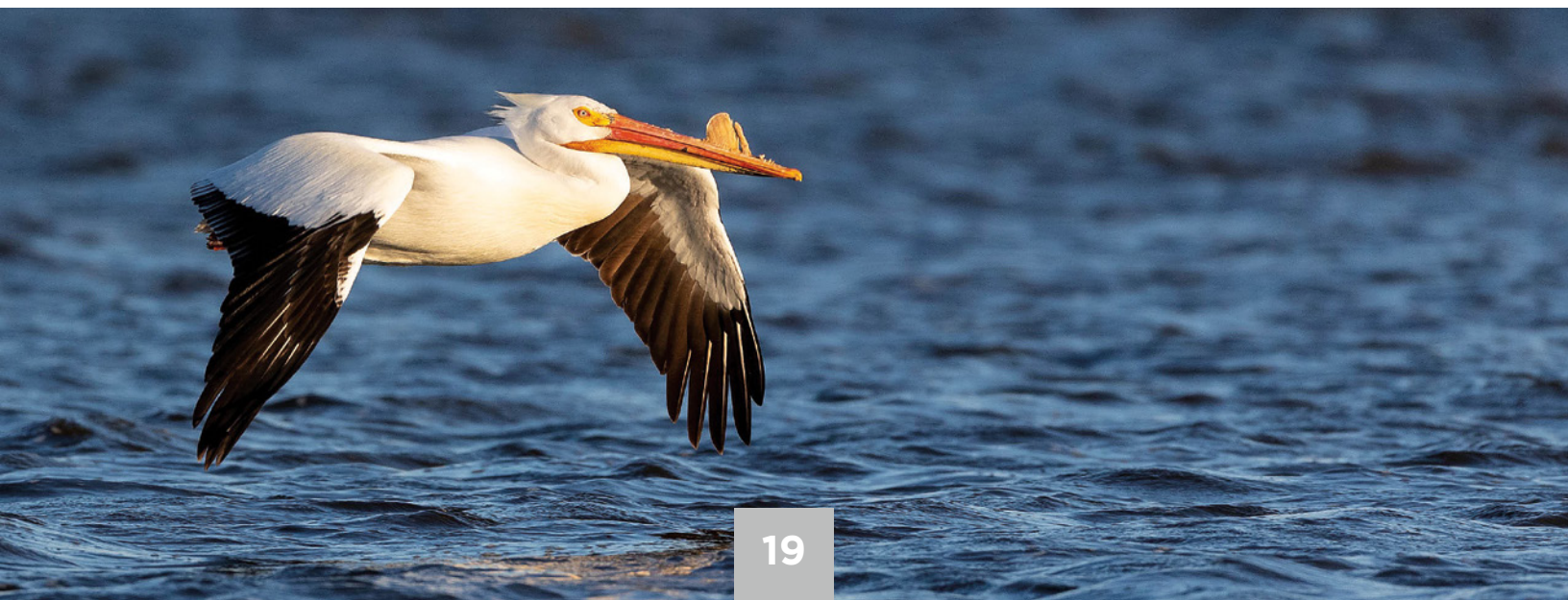
departments need to be notified of the CE and when. We will notify these departments on your behalf.

Consider ecological gift certification

According to [Environment and Climate Change Canada](#) ecologically sensitive lands are areas or sites that currently, or could in the future, contribute to the conservation of Canada's biodiversity and environmental heritage.

If your CE is being granted for ecological purposes, you should ask if it has the potential to be certified as a gift of Ecologically Sensitive Land—in other words, an *Ecogift*. This will further increase your income tax benefits. (See the Appendices for more detailed tax information.)

Ecogift certification is done by Environment and Climate Change Canada or its delegated authority.



AFTER THE CE IS GRANTED

What happens after the conservation easement is granted?

The CE agreement describes several aspects of your future relationship with Legacy.

It specifies the terms for access, environmental monitoring activities, enforcement options, proposed changes in land use, alteration of the agreement and what will happen if Legacy is no longer able to hold the conservation easement.

Access

The agreement you work out will make provision for Legacy to come

onto your land for the purposes of compiling the baseline report, future monitoring and enforcement. Legacy will provide notice in advance of monitoring.

There is no requirement under CE legislation to allow public access beyond what you desire.

Environmental monitoring

Legacy will periodically monitor your CE, which could include site visits, to make sure that the terms of the agreement are being upheld.

Circumstances can arise where Legacy, as the CE holder, believes that

the terms of the agreement are not being met. We will let the landowner know as soon as we become aware of a problem. We will keep the lines of communication open and pursue solutions in good faith. Remember, the CE will continue to be in place if you sell the land or pass it to your heirs, so the agreement needs to be comprehensive. Each CE agreement outlines a process for addressing problems.

PLEASE NOTE: Organizations that hold conservation easements—such as land trusts, municipalities and the provincial government—are not interested in becoming day-to-day managers of your easement property. That remains with you.

Changes in land use

Land and landowners do not remain static, so neither should the CE agreement. Both parties are involved in making sure the natural and productive values are maintained over time. The CE agreement should take this into account by laying out landowner responsibilities regarding future physical changes to the property and proposed changes to its use.

Occasionally, something may happen that is beyond the landowner's control such as a fire or a flood. Landowners may be forced to take measures to protect themselves or their property. Such cases will be specified in the agreement. In these events, the landowner will likely be required to notify the CE holder as soon as

possible, but the agreement should ensure that the landowner will not be held liable.

As both parties have an interest in the land, the agreement should provide for joint decision-making regarding proposals about water resources, energy or utility applications, expropriations, reclamation or any activity which may affect the conservation values of the property.

Renegotiation/termination of the agreement

Both you and Legacy will want the CE agreement to be lasting, but at the same time capable of responding to unforeseen factors.

Alberta's conservation easement legislation indicates that the terms can be modified if both parties agree, provided the amendments do not affect the conservation values of the easement. It should be noted that conditions can also be modified by the appropriate provincial Minister if doing so is in the "public interest".

The same process can be used to terminate the agreement if, for example, the property no longer provides a conservation function. In these cases Canada Revenue Agency (CRA) must be consulted. It may assess a change-of-use penalty of 50% of the fair market value of the donation if the land use changes or easement termination is not approved.

Dissolution or bankruptcy of the easement holder

It is possible that the organization holding your conservation easement may have to wind up operations as a result of insolvency or other reasons. To prepare for such a case, the agreement should identify that an alternative organization will take over the easement. Legacy's bylaws state what would happen if it were to dissolve.



TAX IMPLICATIONS OF GRANTING A CE

What are the tax implications of granting a conservation easement?

You can obtain significant tax benefits by granting a CE on your land. These benefits may apply to your income tax, your property tax and/or your estate plan.

More information about the tax implications of granting a CE can be found in the Appendices at the back of this booklet. Each person's tax situation is different so be sure to talk to your lawyer, tax advisor and/or estate planner for individual advice.

RESOURCES

These resources offer more information about conservation easements as well as who you may need to contact in the process.

One of a CE's greatest strengths is the flexibility it gives you (*the grantor*) and the land trust (*the grantee*) in designing your agreement.

However, that means you need detailed information specific to your situation from your lawyer, tax advisor and/or estate planner. An eligible organization like Legacy can put you in touch with people who have specialized knowledge of conservation easements.

Organizations

Appraisal Institute of Canada National Office

1-888-551-5521

info@aicanada.ca

<https://www.aicanada.ca/>

Canada Revenue Agency

Charities Directorate
Ottawa, ON K1A 0L5

1-800-267-2384

<https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-donees.html>

Environment and Climate Change Canada

9250 49th ST NW
Edmonton AB T6B 1K5

780-951-8826

<https://www.canada.ca/en/environment-climate-change/services/environmental-funding/ecological-gifts-program.html>

Conservation Easements in Alberta

This site was created by the Environmental Law Centre and Miistakis Institute to help landowners, land trusts, municipalities and others find answers to questions related to CEs in Alberta. It answers basic and advanced questions about CEs: the who, what, where, when and why. It also includes practical resources such as checklists, templates and links to relevant resources, including profiles of Alberta land trusts.

<http://www.ce-alberta.ca>

Regional Land Trusts of Alberta

The Regional Land Trusts of Alberta (RLTA) is an alliance of six regional land trusts with similar goals to conserve natural landscapes, important agricultural lands, scenic and heritage lands, wildlife habitat and biodiversity on private land in Alberta. It represents the collective voice of regional land trusts in Alberta.

www.rlta.ca

APPENDICES

The following information is general in nature and is offered for information only. It is not tax or legal advice.

The focus here is on donations by individuals rather than by corporations. If you're considering donating a conservation easement (CE) you must consult your own tax, legal and/or estate-planning advisors to determine how the law applies to your situation and what the results will be for you.

APPENDIX A: **Income tax benefits for individuals**

If you donate a CE, there are four basic steps for determining the effect on your income tax liability.

- Determine the fair market value (FMV) of the CE
- Calculate your resulting taxable capital gain
- Calculate the income you report
- Calculate your non-refundable charitable donation tax credit

Note: If the donor is a corporation it receives a tax deduction rather than a tax credit.

1. Determining FMV of the CE

Canada Revenue has traditionally accepted the *before-and-after* approach for calculating the FMV of a CE.

STEP 1: Determine the value of the bare land portion of the property *before* the CE is granted.

STEP 2: Determine what the value of the bare land portion of the property will be *after* the CE is granted.

The difference between the value of the bare land *without* a CE and its value *with* a CE is deemed to be *the FMV of the CE (CE Value)*. Note: Since the value of any residence and other buildings is rarely affected by the CE, only the FMV of the bare land is relevant.

The FMV of the CE will depend on the potential uses of the land if a CE had not been granted, and how restrictive the CE is.

Restrictive CEs that keep the land in a natural state will have a *higher* FMV than those with loose restrictions.

FMV EXAMPLE

FMV of a parcel of land *without* a CE » \$500,000

FMV of the parcel after *granting* a *restrictive CE* » \$300,000

Therefore, the FMV of the CE (*CE Value*) and thus the donation is: » \$200,000

A more restrictive CE will generate a higher tax benefit; conversely, a less restrictive CE will generate a lower tax benefit.

2. Calculating your taxable capital gain

To calculate your tax benefit, you first need to know the effect of the donation on your taxable capital gain. The Income Tax Act deems that by donating a CE you have disposed of an interest in your land.

This type of donation is referred to as a *deemed disposition*.

To calculate the capital gain resulting from a deemed disposition of your land, the CE Value is determined as described above. This is done using the appraisal (page 18). Once you know the CE Value, it's subtracted from the adjusted cost base (ACB) of your land. The ACB calculation is complex and each person's situation is unique, so consult a tax expert to perform the calculations for you.

If the CE Value exceeds the ACB, the amount of the excess will be a capital gain.

3. Calculating your reported income

If the CE has *not* been certified as a gift of Ecologically Sensitive Land (an Ecogift), then one-half (1/2) of your capital gain would be taxable. If the CE donation *has* been certified as an Ecogift, none of the resulting capital gain is taxable.

It's necessary to consult the experts because determining the ACB is complicated. When it comes to tax time, you will also have to consider other factors such as whether:

- you have other capital gains; and
- your CE lands are considered qualified farm property and are therefore eligible for another capital gains exemption.

4. Calculating your non-refundable charitable donation tax credit

Donations by individuals (and, in some cases, their spouses and common-law partners) entitle the individual to a non-refundable tax credit. This can be used to reduce your income tax otherwise payable to \$0 in the relevant year.

In Alberta, ignoring the first \$200 of donations made in the year, the credit available for the year will be calculated at a combined Federal/Provincial

rate of 50% of your donation. If your income is taxed at the highest Federal marginal rate, the combined rate in Alberta is 54%.

For example, suppose that as a result of granting the CE, the value of your land decreases by \$200,000 as described in the example above. The CE Value, and thus the amount of your donation in this example, is \$200,000. Depending on your income, and subject to other limitations, your resulting cumulative tax credit available should be between approximately \$100,000 and \$108,000.

If the donation is made by an individual and is an Ecogift

If your donation has been certified as an Ecogift, the tax consequences are generally as follows:

1. If your taxable income is \$100,000, you would be required to pay about \$31,000 of income tax.

2. The amount of the Ecogift donation claimed in any year cannot exceed 100% of your taxable income. In this example, you would deduct only the portion of the \$200,000 donation necessary to generate a tax credit sufficient to reduce your income tax to \$0. That would be equal to about \$62,000 of the \$200,000 donation. In other words, applying the 50% tax credit rate to the \$62,000, you would be using \$31,000 of the available tax credit to reduce your income tax liability to \$0 in the year in which the donation is made.
3. In this case, you would have a significant remaining unused donation balance (about \$138,000) available for your use for up to ten (10) successive tax years after the year in which your donation is made.

If the donation is made by an individual and is not an Ecogift

If the donation has *not* been certified as an Ecogift:

1. As previously mentioned, you will be required to include 50% of your capital gain in your income. Assuming, for example, that your ACB for the land in the CE was \$50,000, under the current rules you would be required to include 50% of the \$150,000 capital gain, or \$75,000, in income as a taxable capital gain in the year of the donation. If your other income is \$100,000, your total taxable income would be \$175,000 and your income tax for the year in which the donation is made would be approximately \$60,000.
 - a. The amount of the donation you claim in a year can't exceed 75% of your net income for that year. The maximum donation

you could potentially claim in the year in which the donation is made is 75% of \$175,000, or about \$130,000. That would generate a tax credit of approximately \$70,000 (assuming your tax credit rate is 54%). This exceeds your estimated income tax payable.

b. As with an Ecogift, the tax credit is non-refundable, meaning that it can be used to reduce income tax to \$0 but not to create a refund. Therefore, in this example, approximately \$110,000 of the donation would be claimed to generate a tax credit of \$60,000. That would be sufficient to reduce your income tax payable to \$0.

3. You would have a donation balance of about \$90,000. You can carry the remaining unused

balance of the donation forward for five (5) successive tax years after the year in which your donation occurs.

In summary, the following tax consequences differ depending on whether your CE donation is considered an Ecogift or not:

- an Ecogift does not trigger a taxable capital gain whereas a non-Ecogift does;
- the deduction limit in a year is 100% of income for an Ecogift rather than 75% for a non-Ecogift donation; and
- the tax credit generated by an Ecogift can be carried forward to be used for up to ten additional years as compared to five years for a non-Ecogift.

APPENDIX B: **Donations by corporations**

Donations made by a corporation are deducted in calculating its taxable income. Thus, a corporation would deduct the CE Value directly in calculating its taxable income rather than generating a charitable donation tax credit.

APPENDIX C: **Property taxes**

Determining if there will be a change in your property taxes as a result of granting a CE is difficult and depends entirely on the rules in your local municipality. The factors that might affect this include a change in the assessed value of the property and whether the land is re-classified as a result of the CE.

The land on which the CE is placed may already be classified as agricultural land and taxed at a rate based on that classification. A CE that prohibits subdivision and allows grazing will likely still be classified (and taxed) as agricultural land.

Check with your local taxing authority to understand any property tax ramifications of granting a CE.



APPENDIX D: **Retirement and estate planning**

The benefits of CEs may also be useful retirement planning tools.

Selling your property can lead to a significant capital gain—even if you're eligible for the one-time capital gains exemption for qualified farm property. The donation of a CE on one part of your land, for example, can help offset the capital gain payable after the sale of the rest of your land.

CEs can also be used as an estate-planning tool that could offset the income tax payable when you die. Even if the land can be transferred tax-free to your spouse, your spouse's estate may face a significant tax burden. Heirs may thus find it necessary to sell part or all of the property to pay that tax burden.

If you make a provision in your will for a CE to come into effect on your death it can reduce the value of your taxable estate and thereby reduce the tax burden.

A CE will also make sure that your land will continue to be stewarded as you have taken care of it, so as to retain its environmental and/or agricultural value.

It's essential when considering this type of CE that the land trust you're planning to donate the CE to is engaged early in the process. This will ensure they are able to accept your donation at a future date. Each land trust has an array of conditions—such as type of property, financial resource requirements and suitability of restrictions. These must be aligned so that they can accept your donation. Most land trusts will work with you to draft the CE so that when it is time to execute the agreement everything is ready.

Be sure you understand all the implications of waiting until your death for a CE to be granted. For example, if you sell the land prior to your death, the CE in the will is no longer valid. A will can also be challenged, which presents a risk that the CE may be invalidated.

If you're certain that you want to grant a CE on your land, you may want to modify your will to ensure that the procedure will continue through your executor in the event of your death. A similar precaution can be taken using an enduring power of attorney to safeguard the process in the event of your incapacity.

Like most aspects of CEs, their use as retirement or estate-planning tools is unique to each situation. Talk to your lawyer, tax advisor and/or estate planner to understand the implications for your personal circumstances.




PHOTO CREDITS

FRONT COVER: Sally Banks [*Marsh*]

INSIDE FRONT COVER: Josh McCartney [*Wild Roses*]

PAGE 5: Darcie Gosling [*Hay Bales*]

PAGE 8: Sally Banks [*Red Squirrel*]

PAGE 10: Sally Banks [*Fungus*]

PAGE 14: Sally Banks [*CE sign*]

PAGE 19: Prakash Mandalia [*White Pelican*]

PAGE 23: Donna Logan [*Hand Pump*]

PAGE 34: Peter Kleinloog [*Whitetail Deer*]

INSIDE BACK COVER: Marilyn Phillips [*Hummingbird Moth*]

BACK COVER: Jayne Carlielle [*Northern Flicker*]



LEGACY
LAND TRUST
SOCIETY

*Helping communities conserve
land that matters...forever.*

Legacy Land Trust Society

4805 49th Ave.
Olds, AB. T4H 1E1

(403) 556-1029

[info@ legacylandtrustsociety.ca](mailto:info@legacylandtrustsociety.ca)

www.legacylandtrustsociety.ca



legacylandtrustsociety



legacylandtrustsociety



Legacy Land Trust Society