

Land Trust Starter Guide

March 2024



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Acknowledgements

The writing and update of this Guide was developed by Eugénie Gaujacq and Ian Attridge. Design of the Guide was created by Farzad Kamali, MontrealWeb.ca (pdf version) and Denise Nicholls, Indigo Sky Graphic Design (website version).

Our sincerest thanks to the Ontario Land Trust Alliance for publishing the Land Trust Starter Kit in June 2014 and supporting its use to help create this Guide. We further thank the Land Trust Alliance of British Columbia for allowing us to draw from their online resources on how to form a land trust, and Réseau de milieux naturels protégés for assistance with French translation and content development associated with the province of Quebec.

Lastly, we would like to thank the Mno Aki Land Trust, the Peskotomuhkati Nation at Skutik (PRGI), the Otipemisiwak Métis Government's Environment and Climate Change team, and all members of ACLT's Indigenous Relations Working Group for their invaluable guidance and contributions to the development of this Guide.

We express our gratitude for the lands, sky, and waters stretching across Canada, and the animals and plants who call it home. We are grateful for their beauty and bounty, and we thank Indigenous peoples who were and are the traditional guardians of this land. We are grateful for the land, sharing of knowledge, medicine, and much more.

Canada has been home since time immemorial to the ancestors of the First Nation, Inuit, and Métis peoples. As a national organization, ACLT operates in various parts of Canada, and we acknowledge that many of ACLT's employees and volunteers are settlers working and living on traditional territories of the First Peoples of this land.



This project was undertaken with the financial support of:
Ce projet a été réalisé avec l'appui financier de :



Environment and
Climate Change Canada

Environnement et
Changement climatique Canada

Purpose of this Guide

The Alliance of Canadian Land Trusts (ACLT)'s mission is to support and empower land trusts across Canada to be vibrant, unified and effective in advancing land conservation. This Guide aims to gather critical information and resources to provide guidance for those considering starting a land trust in Canada.

This Guide is not intended to reiterate detailed information available elsewhere. It instead provides pertinent background information, answers questions, poses more questions and provides links to key resources and documents. Step-by-step checklists and tables are also included to provide additional guidance.

Moreover, in land trusts' and ACLT's ongoing efforts to decolonize our movement and language, note that where possible, we have deliberately chosen words in this Guide such as "hold, care, and land" in place of words such as "secure/own, steward, and property."

Finally, although it has undergone review for general completeness and accuracy, it is intended to be used as a guide only and not to replace the need to engage a lawyer, other professionals, or knowledge holders in your process.

Most of the information contained in this document is specific to all Canadian provinces and territories. However, where appropriate, resources from other jurisdictions are also included (e.g. the US Land Trust Alliance). Therefore, caution should be exercised when using these as guidance since operational and legal elements may not be applicable in Canada.

Please note that this document may contain links to other websites over which ACLT has no control. ACLT provides no endorsement, representation or warranty of any kind regarding the products, services, content or appropriateness of such websites.

Understanding Land Trusts

The first land trust in Canada was established in Hamilton, Ontario, in 1919 as the Hamilton Naturalist Club. Since then, land trusts have slowly begun popping up around Canada. In the 1990s, they started coming together to form alliances. There are four alliances currently established to amplify the strength and resources of their member land trusts: the Land Trust Alliance of British Columbia, the Ontario Land Trust Alliance, the Réseau de milieux naturels protégés in Québec, and the Alliance of Canadian Land Trusts.

What is a Land Trust?

A land trust is a non-profit, non-government, community-based organization that works to hold and care for land for conservation and/or other public purposes. See the links below for more details:

[Alliance of Canadian Land Trusts](#)

[The Ontario Land Trust Alliance](#)

[The Land Trust Alliance of British Columbia](#)

[Réseau de milieux naturels protégés](#)

[Regional Land Trusts of Alberta](#)

[The US Land Trust Alliance](#)



What Does a Land Trust Do?

While the activities in which land trusts are engaged are as varied as the organizations themselves, some common elements exist. You can visit the websites of various organizations for more specific insights into the breadth and scope of land trusts by clicking through the member directories of organizations such as the [Ontario Land Trust Alliance](#), [Land Trust Alliance of British Columbia](#), the [Réseau de milieux naturels protégés](#) and the [Regional Land Trusts of Alberta](#).

The following list provides a summary of the typical activities and programs currently carried out by land trusts in Canada:

- ◆ **Land Holding** - Hold land, or interests in land, to conserve its values (e.g. ecological, recreational, agricultural, cultural, Indigenous or other values). Taking on land responsibilities is based on the land trust's mission, goals and objectives, as well as land selection criteria, policies and procedures.

Examples:

[SALTS in Alberta](#)

Nature Trust of New Brunswick: [Conserve](#)

◆ **Land Care Programs** – Sustain and care for land in a way that maintains and/or improves the values intended for protection.

Examples:

[Bruce Trail Conservancy](#): Caring for the land [Nature-Action Québec](#) : Grands projets
[Nature-Action Québec](#): Grands projets

◆ **Land Connections and Resurgence** – Deepen community connection to lands, waters and land-based practices, including supporting Indigenous culture, language, harvest, ceremony, and spiritual practice revitalization.

Example:

[Mno Aki Land Trust](#)

◆ **Public Outreach and Education** - Inform and engage community members and membership of programs, purpose and related studies, as well as pass on cultural knowledge through land-based learning.

Examples:

The Couchiching Conservancy's [Passport to nature](#)
The Ruiter Valley Land Trust's [Educational Sessions](#): La fiducie foncière de la vallée Ruiter
Thames Talbot Land Trust [Community Programs](#)

◆ **Research** - Conduct studies and assessments of landscapes, landforms and values (e.g. assess the viability of specific bird populations). These are generally conducted to inform land selection and care programs and are typically coupled with public outreach components. This may apply to both Indigenous and Western knowledge systems.

Examples:

[RARE's research](#): RARE Charitable Research Reserve
Thunder Bay Field Naturalists: [Publications](#)

◆ **Operate a Charitable Organization** - Carry out the daily administrative requirements to maintain incorporation and charitable registration and to ensure sound management and long-term organizational stability. Typical administrative duties include holding regular meetings, keeping records, managing finances, reporting, holding annual members' meetings, and maintaining membership programs.

◆ **Fundraise** - Build and maintain financial stability through private fundraising, submitting grant and funding proposals to foundations and government agencies, and hosting events.

Examples:

Nature Trust of Nova Scotia's [Twice the Wild campaign](#)
Nature Trust of British Columbia's [Priority Projects](#)

Making the Decision to Start a Land Trust

Is Starting a Land Trust Right for You?

There are several factors to consider when deciding whether or not to form a new land trust. To help with this decision, you should consider the following steps:

- ◆ Check out land trusts currently operating near you by clicking through the member directories of organizations such as the [Ontario Land Trust Alliance](#), [Land Trust Alliance of British Columbia](#), the [Réseau de milieux naturels protégés](#), and the [Regional Land Trusts of Alberta](#). Contact the alliances and/or land trusts to learn more about opportunities and ways to work together in your area or land interest.
- ◆ Assemble a group of individuals who believe in the proposed land trust's cause and mission and are willing to dedicate themselves to its initial undertakings. These founding members will likely form the organization's first board of directors. A board of directors is the principal decision-making body and a legal requirement for incorporation and charitable registration.

I. Complete the checklist found in [Appendix I: Guide to the Formation of an Effective Land Trust](#) to initiate discussion and work toward clarifying the issues or needs that your land trust will address. This checklist will help answer the initial question, "Is starting a land trust right for you?" and will point you to the next steps to consider.

- ◆ For Indigenous-led land trusts (ILTs), consider the opportunities and limitations of the land trust model, both for lands that may become part of a Reserve and for lands that may be held separately for the community (see sidebar).

- ◆ To offer tax benefits to donors of cash and land, land trusts must apply to the Canada Revenue Agency (CRA) to become registered charities or their equivalents, such as other types of [qualified donees](#). To assist you in making this decision, you should consider the following:

- ◆ Review information on the [Canada Revenue Agency website](#). It offers guidance to [make an informed decision](#) to become a registered charity or a "[public body performing a function of government](#)" (potentially applicable to Indigenous Bands or corporations). Discover the advantages and obligations of [charitable registration or qualified donee status](#).

- ◆ Complete CRA's online [decision tree](#), which offers case-specific considerations in answering the question to be, or not to be, a charity.

An Indigenous-led land trust (ILT) provides opportunities for Indigenous communities to expand their land base and access, exercise their responsibilities for land, connect community members with the land and traditional practices, share land-based teachings and knowledges, and revitalize culture. However, this is within a state-based, colonial structure. It contains legal limitations, such as that Bands cannot hold lands directly, and private lands held by trustees or corporations may not qualify for some incentives and may be subject to property taxes and state rules. Moreover, 'owning land' may be a foreign concept to the Indigenous worldview, thus there may be a need to assess community comfort with an incorporated entity holding title to private land. An ILT could be part of a community's suite of partners in carrying forward its goals or there are other alternatives to be explored, such as a land sharing network where private landholders provide access for Indigenous land users to practice their traditional activities.

Other Land Conservation Options/Organizations

Establishing a land trust is no easy feat. It is an involved process, a long-term commitment and may not be the only option in certain situations. There are a number of ways in which a group or individuals can work to protect land without necessarily forming a new land trust. Land conservation can be advanced by becoming involved in your province or territory's land use planning process and participating in discussions, public meetings and appeals. If there are just one or two properties involved, then you may be better to partner with an existing organization to achieve your goals, possibly as a sub-committee or branch of an organization. This saves the dollars and volunteer effort needed to set up and operate a new organization. Alternatively, you might want to bring conservation opportunities to the attention of other organizations operating in your area that might have an interest. The following may be helpful to contact:

- ◆ Local, provincial, territorial or national land trusts;
- ◆ Indigenous communities and organizations;
- ◆ Local conservation or watershed agency;
- ◆ Local or regional governments and their land holding programs;
- ◆ Province or Territory department responsible for natural resources, environment, culture, agriculture, Indigenous or rural affairs; and/or
- ◆ Local community foundations and other known community groups who might also have insights.

Once you have identified the organizations in your area of interest, you could then:

- ◆ Identify the organization(s) with goals that align closely with protecting the distinctive values of interest to you in the community.
- ◆ Research and initiate informal conversations with contacts from each organization to gain an understanding of the group dynamics and momentum and ask how holding and caring for land might fit with or complement their work. This will enable you to gauge the potential interest in partnerships.
- ◆ For Indigenous-led land trusts, you may wish to speak with other similar land trusts and inquire how they have addressed opportunities and limitations with the land trust model; ACLT is gathering information and examples to help new ILTs.
- ◆ Discuss your findings with your proposed land trust's founding members and determine how to move forward with each partnership opportunity.



Photo: Adam Cornick
Courtesy Nova Scotia Nature Trust

- ◆ Initiate formal discussions with groups focusing on the most likely partnership first.
- ◆ Pursue partnerships if both groups realize the potential for benefits.
- ◆ If a partnership is formed, it should be formalized in a written agreement between the partners.

In pursuing partnership opportunities, be aware of how the current reputation, record of success, momentum, dynamics, operations, volunteers, board, and members of a potential partner organization will respond to the introduction of a new group of interest and expertise and a new, potentially time-consuming and resource-intensive, land holding program. Will a renewed energy complement the existing purpose or draw from it? Will the partnership create the desired land conservation organization? Will the ultimate result be an effective land trust?

These steps are not overly time-consuming nor are they a heavy draw on resources. Even if they do not result in formal partnerships being established, the exercise should help foster good working relationships and open lines of communication with others working in your area. Each experience brings heightened knowledge and understanding, which may help inform outreach and communications moving forward with the formation of the land trust. A further benefit will be the increased awareness and buy-in from like-minded community members.

See some examples of partnership opportunities:

The Lone Pine Land Trust and the Northumberland Land Trust [merged together](#) in 2021.

The Peskotomuhkati Nation at Skutik (PRGI) and the Nature Trust of New Brunswick (NTNB) partnership: Due to the ongoing impacts of colonization, the Peskotomuhkati Nation remains an unrecognized First Nations community in Canada, with their lands stolen and disrespected throughout the territory since first contact. For the past 5+ years the Peskotomuhkati Recognition Group Inc. – Peskotomuhkati Nation at Skutik (PRGI) and the Nature Trust of New Brunswick (NTNB) have been building one of Canada's most unique land protection and stewardship partnerships to return land back to its rightful protectors. A mutually beneficial relationship, the PRGI has pushed NTNB in its appreciation for Indigenous protection methods and cultural values while entrusting the organization with 7 (and growing) properties until the development of their Indigenous-led land holding organization. The journey has been one of relationship and trust building; board and Chief/Council buy-in; CRA approvals and navigating legal agreements and transfer plans; changes to colonial ideas of conservation; and creative brainstorming to overcome system obstacles. Beyond the tangible conservation learnings, and the establishment of the Skutik Indigenous Protected and Cultural Area (IPCA), we have, together, built friendship, allyship, capacity, knowledge and appreciation for each other which will extend beyond the life of a 'project' as we protect lands for the next seven generations.

Indigenous Conservation and Meaningful Engagement

Historically, land trusts are rooted in European legal systems of private property ownership that do not incorporate Indigenous knowledge and legal frameworks^[1]. As the number of conservation organizations has grown across Canada, vast expanses of land have been set aside for protection from people, effectively perpetuating the settler-colonial values of nature as separate from humans and systematically restricting Indigenous peoples' access and traditional use of their ancestral territories^[2,3], Indigenous peoples are the original stewards and protectors since time immemorial of the ecosystems land trusts work to conserve, and Indigenous-led knowledge and conservation efforts are key to combating climate change and environmental degradation. Indeed, Indigenous territory covers approximately 20% of the Earth's land surface and harbours 80% of the remaining global biodiversity^[4]. The Western conservation model rooted in colonial ideals of pristine wilderness to be left untouched, with limited or no human interaction and relationship, is beginning to be re-examined and amended in recent years. Many existing land trusts have been seeking meaningful engagement with Indigenous Nations while Indigenous-led land trusts have been emerging as a tool for self-determination and land back^[5].

Indigenous-led land trusts may apply some of the approaches outlined in this Guide, but some aspects may be different (e.g. purposes, land holding and care, and tax implications), as highlighted throughout this Guide.

As you consider establishing a land trust, it is worthwhile to be aware of Canada's historical and ongoing colonialism and genocide, whose territory you live and work on, to seek to build relationships with Indigenous communities, and include Indigenous voices, practices and knowledge in your organization from the very beginning. For those less familiar with Indigenous communities, consider the following:

- ◆ Familiarize yourself with [which Nation's lands you inhabit and work on](#).
- ◆ Learn about the Nation, its communities, culture, needs and interests.
- ◆ Do your research about any established Treaties, Treaty negotiations or legal Land Claims currently underway or protocols applicable in your area.
- ◆ Learn about some of the opportunities, limitations and [legal barriers to land return](#).
- ◆ Read through and apply relevant items from [ACLT's](#) and others' [list of resources](#) on best practices for meaningful Indigenous engagement.
- ◆ Read through some recent examples of land trusts engaging in land back.



1) <https://conservation-reconciliation.ca/blog/indigenous-led-land-trusts-an-exercise-of-self-determination>

2) <https://www.mdpi.com/2073-445X/9/3/65>

3) <https://efao.ca/mno-aki-land-trust-redefining-conservation-on-indigenous-terms/>

4) <https://www.iisd.org/articles/deep-dive/indigenous-peoples-defending-environment-all#:~:text=There-are--approximately-370-million,effective-stewards-of-the-environment>

5) <https://conservation-reconciliation.ca/blog/indigenous-led-land-trusts-an-exercise-of-self-determination>

Creating an effective, charitable corporation

If starting a new land trust is right for you, you are now ready to set up an effective, charitable, land conservation corporation. The legal process will require leadership, advisors, time, money, attention to detail, and patience. It is beneficial to seek advice from experienced land trusts and professionals to help guide the process. Feel free to contact the alliances; they can help connect you with these professionals. Obtaining your own lawyer is also highly recommended.

A land trust is usually a not-for-profit corporation that has obtained registered charity or equivalent status. Other models are available but are not explored here, such as a charitable trust or agency of government. There are several reasons why the not-for-profit charity model is useful:

◆ When you incorporate as a corporation, you create a separate legal entity. This means, among other things, that you can acquire assets and enter into contracts - both key components of a land trust's ability to hold land. Therefore, incorporation is a necessary step to forming a new land trust. To qualify for charitable registration, an organization is usually a not-for-profit (sometimes called "non-share capital") corporation under Provincial, Territorial or Federal corporations laws.

◆ As a registered charity or equivalent, you have various benefits. You can issue official donation receipts for gifts, are exempt from paying income tax, are eligible to receive gifts from registered charities, gain increased credibility in the community, and many goods and services you provide are exempt from [goods and services tax/harmonized sales tax \(GST/HST\)](#). Check out the Canada Revenue Agency's [advantages and obligations of becoming a registered charity](#) for more details.



Creating this kind of organization involves several main steps, as further elaborated below:

- ◆ Preparing for the Organization
- ◆ Creating a Not-for-profit Corporation
- ◆ Obtaining Charitable Status
- ◆ Setting Up Operations

Setting up an effective organization

By the time you have decided to start a new land trust, the steps to setting up an effective organization may have already been set in motion. A group of founding members may have been assembled, and mission, scope, partners and potential barriers may have already been identified. If you have not yet done so, work through [Appendix 1: Guide to the Formation of an Effective Land Trust](#). Then, complete the following steps:

◆ Agree upon and write down a mission statement and purposes to describe what your land trust aims to achieve. Keep in mind that, to also become a charity, the corporation's purposes must be for public benefit and fit with [CRA requirements](#). Examples of such charitable purposes can be obtained from the alliances and other land trusts. [ACLT also has examples of these for Indigenous-led land trusts.](#)

◆ Choose a name for the organization.

This is often in English, French, or both. However, depending on the place where the organization is incorporated, it also may use Roman/Latin alphabet letters and some symbols to spell a name in an Indigenous language, usually with a reference to it being a corporation, such as "Inc." or "Corp." for "Incorporated" or "Corporation" at the end of the name. For example, the use of the Mi'kmaw language to name the Sespité'tmnej Kmitknu Conservancy under Nova Scotia's Societies Act or the [WSÁNEĆ Lands Trust Society](#) in British Columbia.

◆ Figure out important logistics, such as where the organization will be housed, how it will be financed, who will be the core team, what role each person will play, and what their responsibilities will be.

◆ Work out the structure and way of determining the organization's leadership. It may be the common form of members electing directors, or it might be community organizations and/or governments appointing representatives to be directors.

[Consider applying Indigenous and decolonized structures and governance models.](#)

◆ Choose a leader to chair meetings and track tasks, either for a certain period or on a revolving basis.

◆ Slowly begin to foster community support by approaching and providing an appropriate level of information to key community representatives.

◆ Raise or get commitments for initial seed funds to carry out legal steps of forming a land trust - approach people who are likely to believe in the mission and local need for a land trust. Emphasize the professional organizational structure and likelihood of success. Be clear that the land trust is not officially created yet and that no tax receipt can be issued by the land trust for this early support.

◆ Build an understanding of the relevant information outlined in [Appendix 2: Governing Legislation and Guiding Resources](#).

◆ Follow the steps laid out below and in [Appendix 3: Guide to the Legal Steps to Forming a Land Trust](#).

Incorporating your Land Trust

This is a key component to establishing a new land trust. When you incorporate, you create a separate legal entity. This is essential to be able to hold land, as a corporation can acquire assets and enter into contracts, among other things.

A not-for-profit organization can be incorporated either under provincial/territorial legislation or under federal legislation, and the method chosen will affect the application process:

- ◆ If you choose to obtain federal incorporation, you will likely need to also register in the province(s) or territory(ies) where your organization operates. While federal incorporation establishes it as a legal entity, provincial and territorial registrations may be essential for your organization to conduct its activities within specific regions of Canada. Corporations typically need to complete the registration process within a few weeks of commencing their activities in the respective jurisdictions^[6]. Learn how to [register your federally incorporated non-profit in a province or territory](#).
- ◆ Federal incorporation may be useful for Indigenous-led land trusts, since Indigenous peoples, their lands, treaties, and claims are primarily addressed through federal responsibilities. Also, Indigenous Nations' territories usually don't follow provincial or territorial boundaries, and thus may extend beyond just one province, territory, or country. For example, Mno Aki Land Trust is a federally incorporated land trust.
- ◆ If you choose to obtain provincial/territorial incorporation, there are often less filing and registration obligations. However, the name of your not-for-profit may be better protected under [federal incorporation processes](#).
- ◆ Read up on some of the [differences between federal and provincial/territorial not-for-profits](#) to help guide your decision.
- ◆ [Read through some frequently asked questions about each method of incorporation](#) answered by Corporations Canada.

Check out Corporation Canada's web page to find out [everything you need to know to incorporate and launch a federal not-for-profit corporation](#).

Consult the [list of governing legislation and guiding resources for your province or territory in Appendix 2](#) to learn more about how to apply for incorporation in your province or territory.

If you wish to participate in [Environment Canada's Ecological Gifts Program](#) (critical if you want to offer enhanced tax benefits to potential donors of ecologically sensitive lands), make sure that the purposes include conservation and that the dissolution/distribution of assets upon wind up clause is in a form acceptable to Environment Canada. This will save costly amendments to incorporation documents later on.

Please refer to [Appendix 3: Guide to the Legal Steps to Forming a Land Trust](#) for details on applying for either provincial/territorial or federal incorporation, as well as the associated steps and required documentation.

Applying for Charitable Registration

If your organization wants to offer tax benefits to donors of land and cash, and qualify for certain funding and tax programs, it is necessary to become a registered charity or equivalent with the Canada Revenue Agency. “Equivalents” could be “a public body performing a function of government in Canada” (such as an Indigenous Band or corporation), another kind of “qualified donee”, or a “[prescribed donee](#)”^[7]. For this reason, charitable or equivalent registration is considered here as an essential step in setting up your land trust.

In order to be registered as a charity, you must [draft purposes \(also sometimes referred to as ‘objects’\) which are wholly charitable. This concept also applies to the types of activities and documents you describe or include in the application to CRA.](#) **It is important to note that, while applying for charitable status is a secondary step to incorporation, to avoid having to change your letters patent or articles (and pay the associated change fee), you must ensure you have included charitable purposes at law in your governing documentation when applying for incorporation.** It is highly beneficial to seek legal advice to draft charitable purposes and potentially consider examples of purposes from land trusts or other charities with similar mandates and which have recently become registered as a charity.

ACLT has some examples of charitable purposes and missions for Indigenous-led land trusts. The CRA also provides guidance on Indigenous charities, where they define what type of organizations can restrict their benefits to the needs of Aboriginal peoples of Canada in their charitable purposes (note that organizations protecting the environment, as well as parks and recreational grounds are not able to justify restricting their benefits). For a land trust, such charitable purposes might include:

- Conserving, restoring and caring for lands of ecological and cultural value to the [named Indigenous community(ies) or Nation(s)];
- Providing access to lands for Indigenous harvesting, ceremony, and other practices as part of revitalizing the culture, health and well-being of the [named Indigenous community(ies) or Nation(s)];
- Teaching land-based Indigenous practices, knowledges and values to youth and others;

Please see [Appendix 3: Guide to the Legal Steps to Forming a Land Trust](#) for details on applying for charitable registration.



Campbell River Estuary BC
Courtesy Greenways Land Trust

6) <https://ised-isde.canada.ca/site/corporations-canada/en/not-profit-corporations/next-steps-following-incorporation-your-not-profit#toc-04>

Running your organization to maintain incorporation and charitable status

Maintaining incorporation and charitable registration of your organization comes down to two basic components: following basic operating guidelines and reporting. These two components are discussed separately here with considerations for provincial/territorial incorporation, federal incorporation and charitable registration requirements. Because most land trusts immediately become registered charities or the equivalent in order to offer tax benefits to their donors, the tables and text provided in this section summarizes obligations of registered charities. Not-for-profit organizations' operating guidelines and reporting obligations have not been considered in isolation. If you are administering a not-for-profit organization that is not a charity, you should seek operating guidelines and reporting requirements from the agency that provided your incorporation papers (i.e., provincially/territorially; or federally, Corporations Canada).

Basic guidelines to operating an incorporated, charitable land trust

There are several resources available to guide the initial steps and ongoing operations of an incorporated, charitable land trust.

Many of these will also be helpful for a land trust, possibly an Indigenous Land Trust, that is recognized under a status equivalent to a charity.

It is beneficial to refer to, review, and print or otherwise maintain easy access to the checklists and information provided in this list:

- ◆ Both the provincial/territorial and federal government agencies responsible for incorporation provide comprehensive guides to operating charities, including lists of typical next steps following incorporation and legal obligations of ongoing operations:
 - ◆ For **Provincial/Territorial Incorporation** – Consult the [list of governing legislation and guiding resources for your province or territory in Appendix 2](#) to learn more about how to operate a not-for-profit in your province or territory.
 - ◆ For **Federal Incorporation** – Consult Corporations Canada's [next steps following the incorporation of your not-for-profit](#) webpage.
 - ◆ For **charities**, the Canada Revenue Agency (CRA) provides detailed information on [operating a registered charity](#) including a checklist of [basic guidelines for maintaining charitable](#) registration and an entire [resource manual](#) of additional checklists and information. Agents are available at the [Charities Directorate office](#) to answer questions and navigate the extensive CRA web site.
 - ◆ For **equivalents to a charity**, the Canada Revenue Agency also provides further [background](#) on “public bodies performing the function of government in Canada”, “Indian Bands”, “qualified donee”, and “prescribed donee”, among other types of organizations.

- ◆ Only in Ontario, there are additional provincial requirements that apply to charities. These include supervision by the [Office of the Provincial Guardian and Trustee](#) and trustee and charities accounting legislation.

7) These are terms used in the Income Tax Act (Canada) and by the Canada Revenue Agency for certain types of organizations that can offer tax receipts for some types of donations.

◆ When incorporating, [you have to draft and adopt by-laws](#). These by-laws will serve as the rules for governing and operating your land trust and should be customized to meet the organization's specific needs, all the while complying with the applicable federal or provincial/territorial not-for-profit legislation.

◆ Consider ways to include alternative, less formal, and/or decolonized approaches in the by-laws, perhaps reflecting with permission Indigenous governance approaches in your area. These might include: terms (council or circle vs. board), representation (elders, youth, women, other-than-humans, organizations), procedures (consultation with community on significant items), decision-making (consensus vs. voting), and the like.

◆ The [Canadian Land Trust Standards and Practices](#) offer ethical, legal and technical guidelines. Land trusts should review and then adopt these by a resolution, and continue to learn and work towards implementing those relevant to its operations.

These Standards and Practices note that they have not fully considered how best to reflect the needs of Indigenous people and land trusts; thus adaptation or alternative applications may be useful.

Other beneficial initial steps to consider that are not covered in the resources above are as follows:

◆ Obtain directors' and officers' liability and commercial general liability insurance.

◆ Clearly define roles, responsibilities and expectations of directors (see Carters Law Firm's [summary on the legal duties of directors of charities and not-for-profits](#)).

◆ Set up an effective structure of committees, working groups and possibly staff to support the work of the Board and organization.

◆ Create a system to track tasks and responsibilities.

◆ Develop a membership program, including terms of membership, fees, etc., in order to help engage and get support from the broader community;

◆ Set up a system for clear and transparent communication with the public and membership.

◆ Create policies, plans and procedures based on examples from other organizations, as they become necessary.

Reporting Responsibilities

Annual Reporting Responsibilities

The annual reporting responsibilities to maintain incorporation and charitable registration of land trusts and tax filing requirements are summarized in [Table I](#) below. The Canada Revenue Agency (CRA) outlines when a charity is able, not able or required to register to charge HST in the [Basic GST/HST Guidelines for Charities](#). Applying for GST/HST rebates (beneficial but not mandatory) is included in Table I as well.

Tax and/or accounting advice is highly recommended to complete these annual reporting responsibilities, especially financial statements, charitable information returns (T3010-1) and HST returns and/or rebates. Many accountants will prepare all forms required by CRA with input from staff/board members on key topics like Board of Directors details. However, to save money, the forms can also be completed in-house, by a bookkeeper, and reviewed by a qualified accountant.

For more information on reporting requirements to maintain a land trust's legal and charitable status, please view the appropriate links and the tables below:

- ◆ [Charity Return overview](#)
- ◆ [Information on annual return filings for not-for-profit corporations \(Federal\)](#)
- ◆ Review your province or territory's resources on how to maintain a non-profit/charity listed in the [list of governing legislation and guiding resources for your province or territory in Appendix 2](#) of this document.



Photo: Victoria Spisyna
Courtesy Nature Trust of New Brunswick

Table 1: Annual Reporting Responsibilities for Charitable Land Trusts

These are some of the annual reporting responsibilities based on what kind of charitable organization you operate and your method of incorporation. See which apply to you below.

Report	Inclusions	Government Agency	Requirement/to maintain	Fee	Deadline
Provincial/ Territorial Corporation Annual Return	See required forms from your province or territory	Provincial/ Territorial	Mandatory/ Provincial or Territorial Incorporation	Variable	Variable
Federal Corporation Annual Return	form 4022	Corporations Canada	Mandatory/ Federal Incorporation	\$12 (online)	Within the 60 days following your incorporation anniversary date.
Charitable Information Return (see CRA's guide)	T3010 , T1235 , T1236 (if applicable), T2081 (if applicable), T1441 (if applicable), and a copy of financial statements	Canada Revenue Agency	Mandatory/ Charitable Registration	None	No later than six months after fiscal year end.
Charity Equivalent	As a qualified donee you must: - keep proper books and records and provide these to the CRA on request - ensure that any official donation receipts you issue meet the requirements of the <i>Income Tax Act</i> .	Canada Revenue Agency	Mandatory/ Qualified donee status	None	Variable
HST Return (If registered for charging HST)	Personalized form will be received in the mail	Canada Revenue Agency	Mandatory/ HST registration	None	Within three months of fiscal year end.
HST Public Service Bodies' Rebate (see CRA's guide)	Forms GST 66 and RC7066 SCH (personalized forms sent annually after first return)	Canada Revenue Agency	Beneficial/ Financial	None	Within four years of HST return deadline.

Special Reporting Responsibilities

There are also additional special requirements for reporting organizational changes to the various government authorities. These are outlined below in [Table 2](#). Reporting who are members of your Board of Directors is necessary to maintain incorporation and charitable registration. It is thus highly beneficial, and efficient, to keep a confidential up-to-date chart of your Board of Directors (track name, date of birth, contact information, date of inception onto board, position, any non-arm's length relationship to other Directors, date and type of every change in position, and date of resignation or term completion).

Table 2: Special Reporting Responsibilities for Land Trusts

Special Reporting Requirement	Form	Government Agency/ legislation	Needed to Maintain:	Deadline
Reporting requirements outlined by your province or territory for incorporation Note that most provincial jurisdictions request important operational documentation such as annual financial statements, special resolutions, changes in Board, changes in registered office address, dissolution, etc.	Variable, see required forms from your province or territory	Provincial/territorial	Provincial/territorial Incorporation	Variable
Variable, reporting requirements under Canada Not-for-profit Corporations Act are outlined by Corporations Canada	Variable	Corporations Canada	Federal Incorporation	Varies with specific nature of change to organization - some have fees
Register your federally incorporated non-profit in a province or territory.	Variable, see required forms from your province or territory	Provincial/Territorial	Federal Corporation operating in the Province or Territory	Variable, may only be initially and then changes
Change in Board of Directors	Initial filing Form 4002, Change of directors Form 4006	Corporations Canada	Federal Incorporation	Within 15 days of change
Change of registered office address	Initial filing Form 4002, Change of office address Form 4003	Corporations Canada	Federal Incorporation	Immediately to effect the change
Changing the Charity's/Equivalent's Mode of Operation or Legal Structure	Variable, generally in letter form	Canada Revenue Agency	Charitable Registration	None given

Tracking operating and reporting tasks

Given the multitude of reporting requirements your land trust will have, it is beneficial to develop a system to track the responsibilities and completion of administrative tasks such as the reporting obligations. Complete the following two steps to create an annual administrative calendar from the simple [template](#) provided on Charity Central's website.

- ◆ Add all of the annual reporting dates to the annual administrative calendar with deadlines based on fiscal year end; and
- ◆ Add reminders to the same calendar of when to begin working on associated tasks (e.g., completing forms, tracking information, completing financial statements and having them audited or reviewed) within reasonable amounts of time of the reporting deadlines.

Typical internal documents to guide land trust operations

As your organization matures, it will be important for you to develop policies, procedures and plans to guide your operations. **While it is unrealistic (and likely unnecessary) that these all be put in place immediately upon your establishment,** your organization should familiarize itself with the types of documents that could benefit your operations and work towards their development and approval **over time as they become necessary.**

Check out [Appendix 4: Important Internal Documents to Develop as Needed](#) for a detailed list of important systems, strategies, documents, plans, policies and/or procedures we recommend. Often, organizations aim to have some of these key documents developed and approved sometime in the first five (or so) years of operation.

The [Canadian Land Trust Standards and Practices](#) also provides a comprehensive overview of the policies, procedures and plans a land trust should consider to guide its operations, many of which may be developed later on to meet particular circumstances within more mature land trusts and land holding programs.

Building Capacity to Deliver on Your Mission

Once established, land trusts can benefit from a range of programs, services, government legislation, organizations and agencies to help them build their capacity to deliver on their mission and maximize benefits to their donors, other stakeholders, and the earth. The following checklist highlights several of these opportunities and provides a link and a short description of the benefits:

- ◆ Adopt the [Canadian Land Trust Standards and Practices](#) - they serve as an ethical, legal and technical guide for the effective operation of a land trust, and provide 'ideals' to continually work toward achieving.
- ◆ Become a member of the [Alliance of Canadian Land Trusts](#) or a [regional alliance](#) – be a part of a network of experienced professionals and enjoy member benefits from a range of programs and services, including training workshops and webinars, conferences, online resource libraries, access to funding programs, newsletters and bulletins, and more.
- ◆ [Apply to become an eligible recipient organization](#) under [Environment Canada's Ecological Gifts Program](#) (EGP). The EGP is a federal tax incentive program that offers beneficial tax treatment and assurances to donors of land or interests in land (like conservation covenants, easements and servitudes) certified as ecologically sensitive by the federal Minister of Environment.
- ◆ If your land trust anticipates working with American donors or U.S. taxpayers with lands in Canada, consider becoming a [cash and/or land grantee](#) of the [American Friends of Canadian Conservation](#) (AFCC). AFCC is a U.S. charity that supports conservation in Canada by facilitating donations of land and funds from US taxpayers to conservation organizations in Canada with many of the same tax benefits that donors in Canada enjoy.
- ◆ Become familiar with and qualify for provincial/territorial land tax incentive programs to reduce land/property taxes on land trust lands (e.g. Ontario's [Conservation Land Tax Incentive Program](#) and Nova Scotia's [Conservation Property Tax Exemption](#)). For some types of land trusts, other programs for Indigenous, agricultural, forest, housing, non-profit/charitable organizations may also apply to reduce or exempt property taxes.

Appendix I: Guide to the Formation of an Effective Land Trust

This document is intended to help guide preliminary discussions around the key question: ***Is starting a land trust right for you?*** It should also be used as a checklist to guide the formation of an effective land trust. Think deeply about how a land trust would impact the community, how the community could impact a land trust, and undoubtedly, additional community-specific questions will materialize.

Follow the steps and brainstorm the questions presented below with the group of founding members. If possible, pose the questions to various community groups or have the founding members consider how other groups might answer the questions. Remember that there are no right answers. The questions posed here are intended to help identify if and where a land trust could focus its efforts and address community concerns. Also, remember that sharing initial uncertainties too widely in public forums at this point may create the perception that the organization lacks direction or action, a barrier that will be difficult to overcome once the land trust is created and ready for action. By all means, consult other community members, but do so among a trusted group that understands the context of your questions.

The nine steps listed here are detailed in the checklist to follow:

1. Gain insight from someone from a successful land trust
2. Define the critical ecological and cultural values of your community
3. Define threats to those values
4. Assess the need for a new land trust, other land conservation options and/or partnerships
5. Determine the likelihood of success
6. Define your geographic focus
7. Specify the theme(s) of your activity
8. Focus efforts as much as possible
9. Choose categories of land for priority protection where threats are greatest

Checklist to Guide the Formation of an Effective Land Trust:

- ◆ Have someone from an established and successful land trust meet with your key people to explain how a land trust works, answer questions and build enthusiasm. Make sure you have an idea of the ‘positives’ as well as the long laundry list of administrative necessities.

◆ Define the distinctive features of your community:

- ◆ In what traditional Indigenous territory(ies) is your community and land trust located?
- ◆ What Indigenous communities, organizations and leadership are active in this territory? Consider Indigenous Bands, reserves, unrecognized and off-reserve communities, Métis, and formal, informal and traditional leadership and organizations.
- ◆ What treaties, protocols and relationships apply?
- ◆ Are there sites and features within your community that are culturally significant such as sacred sites, natural features that are featured in stories, archaeological sites (petroglyphs, middens, clam gardens, culturally modified trees, stone fishing weirs, historic camp sites and portage routes etc.), and historical and current harvesting/hunting areas?
- ◆ What plant and animal species within your community are important to your community's culture, well-being, and way of life?
- ◆ Is your community an attractive place to live or visit?
- ◆ If you had visitors from another country, where would you take them within your community?
- ◆ Would that choice change with the seasons?
- ◆ Are there distinctive sounds, sights, tastes or smells that you associate with your community?
- ◆ What features of the countryside contribute to the quality of life in the towns?
- ◆ What features are important to various parts of your community – Indigenous, waters, farm, conservation, cultural, tourism and business?
- ◆ What features are important to other local groups?

◆ Define threats to those distinctive features:

- ◆ Are people and organizations well connected to the lands and waters?
- ◆ Do Indigenous and other peoples have sufficient access to lands and waters for their needs? If not, what people and needs could benefit from a land trust?
- ◆ Are culturally sacred sites and historically important sites under threat from economic development, resource extraction, or vandalism?
- ◆ Are important plants and animals under threat or losing habitat?
- ◆ Are woodlots being cleared?
- ◆ Are wetlands being filled or drained?
- ◆ Are strip-developments from urban areas encroaching on natural lands?
- ◆ Are residential estates popping up?
- ◆ Are shorelines being subdivided and developed into cottage lots?
- ◆ What other land use changes are occurring in the community?

◆ Assess the need for a new land trust:

- ◆ Will land holding and care activities achieve conservation of your community's distinctive values? Are other approaches needed?
- ◆ Will outreach and education help conserve your community's distinctive values?
- ◆ Are there high-value lands still unprotected or unavailable?
- ◆ Are there existing organizations (local, regional or provincial/territorial) that can conserve or use these high-value lands? Will they use all the approaches needed?
- ◆ For Indigenous-focused purposes, are Bands, other corporations or organizations a potential alternative and can they qualify for land holding and tax incentive programs? Potential alternatives/options could include Addition to Reserve process or a land claim.
- ◆ Are the high-value lands categorized as crownland (provincial/territorial or federal) or privatized land or both? Are there any marine or coastal waters within the high value area? For terrestrial land or waters under crown jurisdiction, consider exploring the potential for discussions about co-management and co-governance with the provincial/territorial or federal government.

◆ Explore other land conservation options/organizations and potential for partnerships with existing organizations:

- ◆ What are your relations with local Indigenous communities, what are Indigenous needs and priorities, and what partnerships might be explored?
- ◆ For ILTs, does your community share its traditional territory with the traditional territory of other Indigenous nations (First Nation, Inuit, Metis)? What are your relationships with these neighbouring Indigenous Nations? Is there potential for partnerships to be explored?
- ◆ Are there existing organizations or groups who might be willing to expand their operations to hold and care for priority and high-value lands?

◆ Determine the likelihood of success:

- ◆ Will you have local Indigenous communities and leaders involved or on side with your plans?
- ◆ Are there enough people who care about these significant lands to populate the Board, join as members, and serve as volunteers and donors?
- ◆ Do those interested have the required skills and enthusiasm to achieve success for the organization?
- ◆ Does anyone within the group of interested people possess the necessary leadership skills to build and maintain momentum?
- ◆ Are there potential donors/supporters within the community?
- ◆ Is there potential to build financial capacity to sustain the land trust?
- ◆ What is the likelihood of receiving grants from foundations and government funds?
- ◆ Will the political bodies in the community see a land trust as a help or a problem?
- ◆ What are the various rightsholder and stakeholder groups in your community?
- ◆ Are those various groups likely to view a land trust in a positive or negative way?
- ◆ Have there been any recent political events that have banded people together to approve of or oppose a land trust or similar group and its mission?
- ◆ Are there opportunities for local, regional, provincial/territorial, national, or even international partnerships?
- ◆ Has there been negative publicity with charities currently or previously operating in your community that could reflect poorly on a new charity?



◆ Define your geographic focus:

- ◆ What are local Indigenous communities' traditional and treaty territories?
- ◆ With what geographies do people in your community identify?
- ◆ What geographic boundaries can be most practically described and easily identified to define your working area?
- ◆ Are there existing land trusts or land conservation organizations working in adjacent communities that could help define your boundaries?

◆ Specify the theme of your activity:

- ◆ Consider, once more, the distinctive values of your community.
- ◆ Choose whether to focus broadly on preserving the character of your community based on local need, or whether to define the scope more narrowly (e.g., Indigenous interests, natural, cultural, recreational and/or farmlands, etc.)
- ◆ What distinctive values would the various rightsholder and stakeholder groups be most likely to support protecting?

◆ Choose categories of land for priority action where current threats or opportunities are greatest.

- ◆ What are the types of lands that are a priority for various parts of your community: ecological, cultural, others?
- ◆ Are priority lands nearby to other community or conserved lands, crown lands, or Band Reserve lands?
- ◆ Do certain organizations take a particular interest in or are active there that might take the lead, and/or work with you?
- ◆ What conservation measures are most appropriate, effective and likely to be used there? Are land holding, land care, and education among these?



Appendix 2: Governing Legislation and Guiding Resources

Most of the critical information you need to know - legal or otherwise - to assist in forming a land trust is outlined in the main parts of this Guide and the information links contained within it. However, several pieces of legislation and guiding resources are beneficial to review (or point out to advisors) to broaden understanding of the process of forming a land trust. These are referenced below, along with some initial points to provide context.

1. While it is beneficial to have a solid understanding of governing legislation as you move forward with forming your land trust, this knowledge does not replace the need to obtain professional legal, accounting and tax advice.
2. Only the most recent governing legislation is referenced in this Starter Guide.
 - ◇ Federal - [Canada Not-for-Profit Corporations Act](#)
 - ◇ [Province/territory legislation](#)
3. Legislation and guiding resources are generally listed according to the order in which they will be needed during the process of forming and initially operating a land trust.
4. Links are provided to full legislation and comprehensive summaries, if available.

List of Governing Legislation and Guiding Resources:

- ◇ **Starting and operating a Canadian Corporation** – [Canada Not-for-Profit Corporations Act](#) and [regulations](#) as well as a [Background paper](#) by Corporations Canada.
- ◇ **Starting and operating a Corporation in your province or territory, as noted on next page.**

Province or Territory	Incorporation	Operation	Legislation
Alberta	Forms and Steps for Incorporating a Non-Profit Company or Society	Responsibilities for Corporations, Cooperatives and Organizations and Fundraising and Registration Resources for Charitable Organizations	Societies Act and Companies Act
British Columbia	Start a Society	How to Start and Maintain a Society	Societies Act and Summary of Changes to the Societies Act
Manitoba	How to Incorporate a Non-Profit Corporation and Guidelines for Completion of Articles of Incorporation (without share capital) under the Corporations Act of Manitoba	How to Operate a Non-Profit Corporation	Corporations Act
New Brunswick	Incorporation of a Not-for-Profit Company and Not-for-Profit Organization Legal Guide	Public Legal Education and Information Service of New Brunswick's guides on Non-Profits	Companies Act
Newfoundland and Labrador	Registry of Companies	Resources for Community Organizations	Corporations Act
Northwest Territories	Non-profit Societies	Societies Handbook and other Helpful Resources	Societies Act
Nova Scotia	Step to Register a Business or Non-Profit	Guide to Law for Non-Profit Organizations in Nova Scotia	Societies Act
Nunavut Territory	Corporate Registries Guide to Societies	Corporate Registries Guide to Societies	Societies Act
Ontario	Start and Operate a Not-for-Profit	Rules for Not-for-Profit and Charitable Corporations	Not-for-Profit Corporations Act
Prince Edward Island	Register a Non-profit Corporation in PEI	Guide to Law for Nonprofit Organizations in Atlantic Canada	Companies Act Part 2
Québec	Constitute a Non-Profit Legal Person	Steps to Creating a Non-Profit Organization Incorporated in Québec	Companies Act
Saskatchewan	Register a Non-Profit Corporation	Maintain a Non-Profit Corporation	Non-profit Corporations Act
Yukon Territory	Incorporate a society	How to Start and Operate a Society	Societies Act

◆ **Starting and operating a charity** - [Income Tax Act](#) , with background information from Canada Revenue Agency's [Interpretation Bulletins](#) and [operating a registered charity](#) web page.

- ◆ **Operating a responsible Land Trust** - [Canadian Land Trust Standards and Practices](#).
- ◆ **Accepting conservation easements/covenants/servitudes/agreements on land** – see your provincial/territorial legislation.
- ◆ **Accepting Ecological Gifts** - [Environment Canada's Ecological Gifts Program Handbook](#).
- ◆ **Applying for municipal land/property tax reduction or exemption for various types of lands** – see your provincial/territorial legislation.
- ◆ **Administering lands and informing local planning decisions** – see your provincial/territorial land use planning legislation.
- ◆ Research local and other Indigenous land use guidance resources for both on- and off-reserve, (e.g. [Effective Practices: Land Use Planning by First Nations in BC](#), Land Codes, and the [Land Governance Manual](#) for on-reserve land governance and management).

Charity Central's tip sheet on the [Legal Requirements for Non-Profit Organizations and Registered Charities](#) is also very helpful.

Appendix 3: Guide to the Legal Steps to Forming a Land Trust

This document provides a recommended step-by-step process to guide the necessary process of forming a new land trust once you have decided that this is the right kind of organization to carry out your mission.

Legal advice is highly recommended - this is not intended to replace the need to obtain formal legal counsel through a lawyer. The seven steps listed here are detailed in the checklist to follow:

1. Decide whether to apply for provincial, territorial, or federal incorporation.
2. Draft application for incorporation accordingly with future charitable or equivalent registration in mind, **including purposes that are charitable at law.**
3. Draft by-laws.
4. Apply for non-profit incorporation either provincially/territorially or federally.
5. Draft Application to Register a Charity or equivalent under the *Income Tax Act*:
 - ◇ Make sure to give detailed plans for your current and proposed activities and clearly demonstrate that they further your charitable purposes.
6. Submit a complete application for charitable or equivalent registration to CRA.
7. File additional documents.
8. Apply to become a qualified recipient of the Federal Ecological Gifts Program.



Photo Len Wagg, Regées-Roost Conservation Lands,
NS Nature Trust's, Regées-Roost Conservation Lands,
Courtesy Nova Scotia Nature Trust

Checklist

I. Decide whether to apply for provincial, territorial, or federal incorporation.

<p>Key considerations</p>	<ul style="list-style-type: none"> • Whether to incorporate federally or provincially/territorially depends upon what the organization intends to do and where it intends to do it. If the organization intends to carry on its activities in more than one province/territory or in areas of primarily federal responsibility (e.g. Indigenous purposes), then it would be advisable to incorporate federally to avoid the need to register in various provinces/territories. If the organization intends to carry on activities only in a specific province/territory then the incorporation may be done through the provincial/territorial process. • For Indigenous and other land trusts that wish to uphold Indigenous governance, laws and protocols, the land trust may wish to obtain a declaration by traditional leadership and/or a Band Council Resolution that indicates authorization and support for the land trust in advance of or at the same time as applying for incorporation under federal/provincial/territorial law. • For the corporation to be considered for registration as a charity under the <i>Income Tax Act</i>, the corporation must be considered to be carrying on charitable activities exclusively, as reflected in the corporation's charitable objects or purposes. • When you incorporate (either federally or provincially/territorially) and then apply to CRA for charitable or equivalent registration, there could be additional time and expense incurred if CRA required the corporation to amend its Letters Patent or Articles of Incorporation to satisfy the CRA requirements for charitable or equivalent registration. This is why you must ensure your governing documents include charitable purposes at law prior to applying for incorporation. • See if there are additional steps to charitable registration in your province/territory (e.g. If incorporating a charitable corporation in Ontario, the Office of the Public Guardian and Trustee (OPGT) must approve the corporation's objects or purposes and has provided pre-approved standard objects for charities. However, the charitable objects of land trusts are not covered by any of these pre-approved objects. As a result, the OPGT must pre-approve the land trust's custom-made charitable objects prior to incorporation, which results in additional processing time and expense). • Check out the requirements for property/land tax exemption or reduction programs and, where possible, align the incorporation purposes with appropriate tax programs.
<p>Additional Resources</p>	<p>Business and Industry Canada:</p> <ul style="list-style-type: none"> • Choosing between federal incorporation and provincial/territorial incorporation • Incorporating federally • Incorporating in a specific province or territory <p>Queen's University Law Clinics:</p> <ul style="list-style-type: none"> • Differences Between Federal and Provincial Not-for-Profits <p>Corporation Centre Canada:</p> <ul style="list-style-type: none"> • Non-Profit Corporation FAQ <p>Futurpreneur:</p> <ul style="list-style-type: none"> • Choosing Between Federal vs Provincial Incorporation

2. Draft application for incorporation accordingly with future charitable or equivalent registration in mind

<p>Key considerations</p>	<ul style="list-style-type: none"> • To register as a charity after incorporation, ensure your Letters Patent or Articles of Incorporation satisfy the CRA requirements for charitable or equivalent registration by including charitable purposes at law. Use CRA’s guide on How to draft purposes for charitable registration. • Consider the geography, purposes, and key terms/languages. Indigenous names written in the Latin alphabet may be used, depending on the legislation. • It must be determined that the proposed name of the land trust is available (meaning, not being used by another entity in Canada). This is done by obtaining a NUANS corporate name search and conducting a Trade-mark search: • For a NUANS corporate name search, go to the Government of Canada’s Nuans – Corporate name and trademark reports (\$13.80 fee). • For a Trademark search go to Canadian Trademarks Database (no fee).
<p>Additional Resources</p>	<ul style="list-style-type: none"> • See Corporations Canada Questions and Answers, Articles of Incorporation (Form 4001) and Initial Registered Office Address and First Board of Directors (Form 4002) forms and instructions for federal incorporation. • Find your applicable provincial/territorial incorporation instructions.

3. Draft By-laws:

Key considerations	<ul style="list-style-type: none"> • By-laws might need to be drafted before submitting the application to incorporate, or within a certain period after becoming incorporated, depending on the legislation. • Consider ways to include alternative, less formal, and/or decolonized approaches in the by-law, perhaps reflecting with permission Indigenous governance approaches in your area. These might include: terms (council or circle vs. board), representation (elders, youth, women, other-than-humans, organizations), procedures (consultation with community on significant items), decision-making (consensus vs. voting), and the like.
Guiding Resources	<ul style="list-style-type: none"> • See Corporations Canada’s By-law Builder for federal corporations. • See applicable incorporation guides for provincial/territorial incorporation.

4. Apply for non-profit incorporation either provincially/territorially or federally.

Key considerations	<ul style="list-style-type: none"> • Ensure charitable purposes at law are used in your application for Incorporation. • Submit your application to the appropriate provincial/territorial entity with applicable fee. • Ensure all items and specific provincial/territorial requirements are included with your application.
Guiding Resources	<ul style="list-style-type: none"> • Ensure charitable purposes at law are used in your Articles of Incorporation. • Submit Articles of Incorporation and Initial Registered Office Address and First Board of Directors forms to Corporations Canada with applicable fee online. <p>Ensure all items included with form as provided for in federal incorporation forms and instructions.</p>

5. Draft Application to Register a Charity under the *Income Tax Act*:

Key considerations	<ul style="list-style-type: none">• Draft online application for charitable registration under the <i>Income Tax Act</i>, including how you will implement your purposes, existing activities, etc.• Where appropriate, apply for recognition by CRA as some form of equivalent status. This could include as a “public body performing the functions of government” or “qualified donee”.• Keep in mind that most land trusts are charities that do things themselves and, thus, are a “charitable organization,” not a public or private foundation.• Compile all supporting documents required in the application.• Review all supporting documents, including past meeting minutes, newsletters and media, to ensure that they either align with your proposed purposes and activities, or otherwise are explained in the application’s supplementary materials.• If there are non-arms length relationships among Directors, explain these and any conflict of interest policies you have to address them in supplementary materials.
Guiding Resources	<ul style="list-style-type: none">• Consult CRA’s Policies and guidance about applying for registration.• Browse CRA’s links on how to apply for charitable registration (i.e., their personalized document checklist, tips and examples to help you describe your charitable activities).

6. Submit a complete application for charitable registration to CRA

Key considerations	<ul style="list-style-type: none">• The CRA requires you to submit a complete application with all applicable information and documents. If an application is incomplete, they will reject it and return it to you.• During the application review process, CRA may contact you with questions and seek additional information. Be sure to respond promptly (there may be a deadline) and consistently. The expected response time can vary with large lags in time between receipt of the Application and response from CRA.• Keep in mind that the charitable status can come into effect at the time of application or at a specified time. The latter may be useful if you are near the year-end and don’t want to report in detail on or have little financial activity in the current year.• Be sure not to accept donations where the donor expects a charitable tax receipt at a time before the charitable status comes into effect. If you really need to receive a tax-receipted donation before this time, then make appropriate arrangements to do so through another charity or government partner. The funds or lands donated could then be later transferred to the new land trust when it has its charitable status in effect.
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7. File additional documents:

Provincial/Territorial Incorporation	See applicable provincial/territorial required documentation .
Federal Incorporation	By-laws must be sent to Corporations Canada within 12 months of incorporation.

8. Apply to become a qualified recipient of the Federal Ecological Gifts Program:

Key Considerations	<ul style="list-style-type: none">• Canada's Ecological Gifts Program (EGP) offers landholders of ecologically sensitive land significant tax benefits if they gift their land, or an eligible interest or right in land such as a conservation easement, covenant or servitude, to a qualified recipient. This acts as a significant incentive to support donating appropriate lands to a qualified land trust.• To apply to become a qualified recipient, an environmental registered charity must send a request in writing to the National Secretariat, Ecological Gifts Program, Canadian Wildlife Service, ECCC, 351 St. Joseph Boulevard, Gatineau, QC K1A 0H3 or by email to ec.pde-egp.ec@canada.ca.• To find out more about the program and what to include in your application package, read through the Canadian Ecological Gifts Program Handbook.
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Courtesy of Edmonton and Area Land Trust
Photo: Kasja J
Looking away at Pipestone

Appendix 4: Important Internal Documents to Develop as Needed

Find below a list of policies, procedures and plans your land trust should consider developing to guide its operations. You can find a comprehensive overview of what might be included in key internal documents in the 2019 [Canadian Land Trust Standards and Practices](#). Consult the alliances' resources, such as [OLTA's Resource Library](#), and contact local established land trusts for templates and examples. Please note that it is unrealistic (and likely unnecessary) that these all will be put in place immediately upon or soon after the land trust's incorporation; some may arise later or never be needed if your land trust is not dealing with a particular situation.

Operation

- ◆ Consultation protocols with Indigenous communities, organizations and leadership.
- ◆ Diversity, Equity and Inclusion and recruitment policies.
- ◆ Conflict of Interest Policy and Procedure.
- ◆ Record Keeping Policy.
- ◆ Budget - key to identify where money will come from and where and how it will be spent.
- ◆ Financial Management and Reporting Policy.
- ◆ Financial Tracking System.
- ◆ Board Manual - define roles and responsibilities, key policies, list of contacts, properties, and more, to inform and orient new board members.
- ◆ Strategic Plan and Vision - the plan and the process of its creation are beneficial to ensure the board, members and community agree upon the direction the organization is heading, and knowingly work toward a commonly understood set of goals and objectives.
- ◆ Annual Work Plan - beneficial to track tasks and progress toward goals.

Fundraising and Development

- ◆ Communications Strategy - beneficial to identify how exactly to build awareness in the community and respond to situations.
 - ◆ Build a website - ensure your community has access to learn more about your mission and how to get involved. Find a Content Management System that works for you, such as [WordPress](#) or [Squarespace](#).

- ◆ Fundraising and Development Policy, Practices and Plan - these should consider how to ensure legal obligations are met, keep donors supportive, set accurate fundraising targets and meet them, among other subjects.
- ◆ Case for Support - beneficial to inform potential donors and funding agencies as to why you deserve financial support for your mission and programs.
- ◆ Corporate Membership Program.

Land Conservation

- ◆ Land Strategy - it is important to at least identify general landscape priorities; experience and opportunity, and community discussions, can help narrow and focus priorities as time passes.
- ◆ Land Selection Criteria, Policy and Procedure - extremely important to maintain transparency, increase efficiency, and transfer knowledge and experience. As with most policies, completing this set of documents in conjunction with your first land conservation project is likely most practical.
- ◆ Maps - either a digital or paper reference to property boundaries, existing protected areas and priority areas for conservation (potentially identified in the land strategy suggested above); maps are beneficial to facilitate discussion around opportunities as accurately as possible during meetings.
 - ◆ Consider accessing [ESRI Canada's Nonprofit Organization Program](#), which offers highly discounted licenses of GIS mapping software to non-profits and charities.
- ◆ Land Care Policy – responsibilities, approved practices, use of Indigenous and Western knowledge systems, permitted and restricted uses, and how to address various situations.
- ◆ Land Care Plan for each property held — may be rudimentary at first, and may add to the knowledge and inventory of features over time (or in periodic reviews).
- ◆ Public Access Policy – which lands and under what circumstances to allow certain kinds of public access (e.g., harvesting, ceremonies, specified areas, with approval or a guide, for research purposes, for foot traffic on trails, staff/volunteer exceptions, etc.).
- ◆ Signage Policy – when to use signs, what formats and language(s), and how to ensure consistent trail signage.
- ◆ Landholder Contact Manual – procedure for contacting landholders and specific policy around record keeping.