

THE RIPARIAN TAX CREDIT



Application Information Sheet

Definitions - These definitions are provided to assist you in the preparation of your application. These words and terms appear throughout the application and information package.

riparian land - means farm property that extends in a strip 100 feet wide along one bank of a lake or the shore of a lake.

lake - means a permanent body of water with a surface area of at least two square kilometers (approximately 500 acres) and a natural water channel outlet.

waterway - means (a) a waterway designated as an Order 4, 5, 6, 7 or 8 drain on a plan of Manitoba Conservation, Water Resources Branch, that shows designations of drains; (b) a natural water channel designated as an Order 3 drain on a plan referred to in clause (a); and (c) the Red River, the Saskatchewan River, the Winnipeg River, the Carrot River, the Fairford River and the Dauphin River.

riparian acre - is a strip of riparian land 100 feet wide and running 440 feet along one side of a lake or waterway.

eligible former crop land - means riparian land that (a) has previously been cultivated and is still suitable for cultivation, but is no longer being cultivated; (b) is maintained with native and tame forage, bushes and trees, or any combination of them; and (c) is not used for any agricultural activity other than haying.

eligible former grazing area - means a minimum area of riparian land that is suitable for grazing but that, together with the related lake or waterway, is protected by permanent fencing from access by livestock grazing on adjacent land during the benefit period. If the taxpayer owns or occupies land on both sides of the lake or waterway, the fence must protect the lake or waterway from access on each side on which livestock are permitted to graze. It includes the portion of a lake or waterway where the fencing is designed to allow supervised water crossing, but not watering or grazing. For this purpose, a minimum area of riparian land is an area not less than the lesser of (a) four contiguous acres of riparian land; or (b) all of the riparian land within a one-quarter section of land.

suitable permanent cover - means native and tame forage, bushes and trees, or any combination of them.

agricultural activity - includes haying, grazing, tilling, and cutting trees for lumber or firewood.

benefit period - means the five-year period beginning on January 1, 2008.

This form is designed to assist taxpayers applying for the tax credit. Where there is any discrepancy between the information contained on this form and the legislation governing the tax credit, the legislation prevails.

Certification and Signature

All registered owners **must** sign and date the application. Submitting the application without all signatures will result in a delay in the processing of your application.

By submitting and signing this application, you acknowledge having read the information provided and also agree to verification and inspection of the information provided on the form by land access and aerial surveillance, as well as authorizing your municipality to release information concerning your property taxes. This information will be kept confidential and used for administration of the Riparian Tax Credit.

Mailing Instructions / Information

Completed applications should be forwarded to your rural municipality, GO office, or conservation district no later than April 30, 2008 in order to be eligible for the Riparian Tax Credit for the years 2008 - 2012.

Schedule A - Land Description / Sketch

Please sketch, as clearly as possible, the land, including controlled crossings, fencing, off-site watering facilities, crop land, location of cattle, and all lakes and waterways passing within or through it. You must also provide the legal description of the land sketched. The sketch in this example has been enlarged to help you see how the calculations were made.

Example: Land Location - RM: Rosedale
Roll # 012300.000
Qtr: NW Sec: 22 Twp: 12 Rge: 30W

To calculate your benefit, you would enter 3,540ft in Section 2B(ii) and 3,100ft in Section 3B of the application.

You may be able to claim:

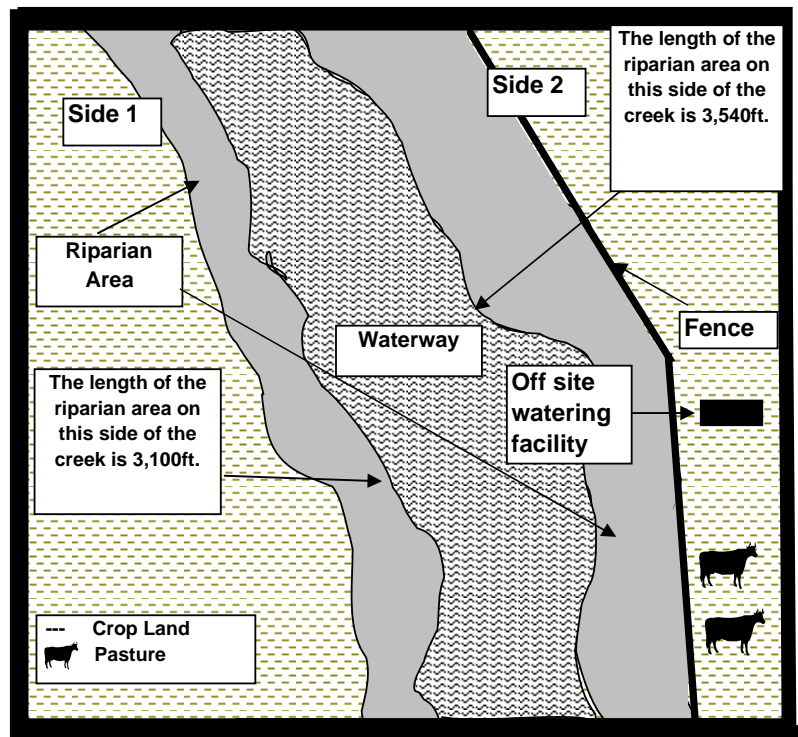
For side 1 Crop Land

$3,100 \text{ ft} / 440 \times 10 \times 5 = \352.27
If eligible slope x 20% = \$70.45
Total Riparian Tax Credit - \$422.72

For side 2 Livestock

$3,540 \text{ ft} / 440 \times 14 \times 5 = \563.18
If eligible slope x 20% = \$112.64
If eligible off-site water = \$563.18
Total Riparian Tax Credit - \$1,239.00

If you owned both sides you could receive a total of \$1,661.72.



Additional Information

Additional forms may be obtained at your Rural Municipal Office, GO Office, or Conservation District, or by contacting the Manitoba Tax Assistance Office 1-800-782-0771 (in Winnipeg 948-2115), or visit our Web site at: www.gov.mb.ca/finance/tao/riparian.

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