

# Riparian Tax Credit Application

## Protecting Manitoba's Agricultural Waterways



### Section 1 - Do you qualify for a riparian tax credit benefit?

1. Does the land border a lake, major river or an order 3 (natural), 4, 5, 6, 7 or 8 drain? (Contact your RM, Conservation District, or MB Tax Assistance Office for lake and waterway information.)	Yes _____ No _____
2. Is the land along the lake or waterway current or former crop land OR adjacent to current grazing land?	Yes _____ No _____
3. Will you be excluding from production, riparian land which runs 100 feet back from the water's edge?	Yes _____ No _____

If you answered **Yes** to questions 1-3, please complete this application form. If you answered No to question 3, please contact the Manitoba Tax Assistance Office. **Grazing land, complete Section 2. Crop land, complete Section 3.** Some applicants may qualify under both categories.

### Section 2A - Eligible former grazing area

For each question, please check Side 1 or Side 2 or both, as it pertains to your operation. You may wish to contact the MB Tax Assistance Office to discuss your specific situation.

1. Do you have livestock grazing on land adjacent to the lake or waterway?	Yes _____ No _____ Side 1 <input type="checkbox"/> Side 2 <input type="checkbox"/>
2. Will watering and grazing be prevented by means of permanent fencing which runs 100 feet back from the water's edge? (For planned fencing or fencing currently under construction, please contact MB Tax Assistance Office.)	Yes _____ No _____ Side 1 <input type="checkbox"/> Side 2 <input type="checkbox"/>
3. Are existing crossing points designed to prevent watering and grazing?	Yes _____ No _____ Side 1 <input type="checkbox"/> Side 2 <input type="checkbox"/>
4. Over the next five years, will this land be excluded from any agricultural activity other than haying?	Yes _____ No _____ Side 1 <input type="checkbox"/> Side 2 <input type="checkbox"/>
5. The minimum required acreage is four acres of continuous fenced riparian land OR ALL the riparian land must be fenced on the parcel, whichever is less. (A riparian acre is 100 ft wide x 440 ft long.) Does your calculation meet the minimum requirement?	Yes _____ No _____
6. (a) Do you have an off-site watering facility?  Please describe.  (b) Did you build the off-site watering facility?	Yes _____ No _____ Side 1 <input type="checkbox"/> Side 2 <input type="checkbox"/> Yes _____ No _____
7. Does all your riparian land have a natural slope towards the eligible waterway of at least 10%?	Yes _____ No _____ Side 1 <input type="checkbox"/> Side 2 <input type="checkbox"/>

If you answered **Yes** to questions 1-5, please complete **Schedule A** to determine the land area eligible for benefits. Then complete Section 2B(i) or 2B(ii) to calculate your benefit. If you answered **NO** to question 2, please contact the Manitoba Tax Assistance Office.

If your fenced riparian land with adjacent livestock will be used for haying, complete **Section 2B(i)**. If your fenced riparian land with adjacent livestock will not be used for any agricultural purpose, (haying, grazing, watering, tilling and cutting trees for lumber and firewood) complete **Section 2B(ii)**.

### Section 2B(i) - Hayed eligible former grazing area calculation of benefit: \$20.00 per riparian acre per year

Total Length	_____ ft. ÷ 440ft = _____ Riparian Acre(s)	x \$20.00 = _____	x 5 years =	\$ _____
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### Section 2B(ii) - Eligible former grazing area (No agricultural activity) calculation of benefit: \$28.00 per riparian acre per year

Total Length	_____ ft. ÷ 440ft = _____ Riparian Acre(s)	x \$28.00 = _____	x 5 years =	\$ _____
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**Section 3A - Crop land**

1. Has the land along the lakeshore or waterway been cultivated either recently or in the past? Yes \_\_\_\_\_ No \_\_\_\_\_
2. Over the next five years, will the land be excluded from ALL types of agricultural activity? (Haying is permitted) Yes \_\_\_\_\_ No \_\_\_\_\_
3. Will the land be maintained with any combination of native and tame forage or bushes and trees? Yes \_\_\_\_\_ No \_\_\_\_\_
4. Does the total area of land for which you are applying comprise of at least one acre of riparian land? (A riparian acre is 100 ft wide x 440 ft long.) Yes \_\_\_\_\_ No \_\_\_\_\_
5. Does all your riparian land have a natural slope towards the eligible waterway of at least 10%? Yes \_\_\_\_\_ No \_\_\_\_\_
- Side 1  Side 2

If you answer **Yes** to questions 1-4, please complete **Schedule A** to determine the land area eligible for benefits. Then complete **Section 3B** to calculate your benefit.

**Section 3B - Crop land calculation of benefit: \$20.00 per riparian acre per year**

Total Length	_____ ft. ÷ 440ft = _____	Riparian Acre(s)	x	\$20.00 = _____	x	5 years =	\$ _____
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**Section 4 - Total eligible Riparian Tax Credit for 2012 - 2016**

Total eligible Riparian Tax Credit from Section 2B(i), 2B(ii) and 3B	=	\$ _____	(a)
Total property taxes on farm property for 2011	\$ _____	X 6	= \$ _____ (b)
Are the taxes paid in full? Yes _____ No _____			
Have you ever received a Riparian Tax Credit before? Yes _____ No _____	Basic Tax Reduction Enter the lesser of (a) or (b)	=	\$ _____ (c)
Riparian Tax Credit payable in each of the calendar years 2012 - 2016	Amount (c) ÷ 5	=	\$ _____ (d)

**Section 5 - Owner Information / Certification**

I (We) the undersigned understand the information in this application is subject to verification and inspection using land access and aerial surveillance. I (We) hereby authorize the transfer of this information to other governmental and non-governmental agencies as required for statistical and verification purposes. I also expressly authorize the municipality to release information concerning our property taxes.

Registered Land Owner(s)	(1) _____	S.I.N. _____	Signature: _____
	(2) _____	S.I.N. _____	Signature: _____
	(3) _____	S.I.N. _____	Signature: _____
Mailing Address of First Owner	_____		
	Phone: _____	Date: _____	

Completed applications should be forwarded to your Rural Municipality, GO Office or Conservation District no later than April 30, 2012.

If you have any questions concerning this application, please refer to the information sheet or contact the Manitoba Tax Assistance Office at 1-800-782-0771 ([www.gov.mb.ca/finance/tao/riparian](http://www.gov.mb.ca/finance/tao/riparian)).  
809 - 386 Broadway, Winnipeg MB R3C 3R6  
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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.