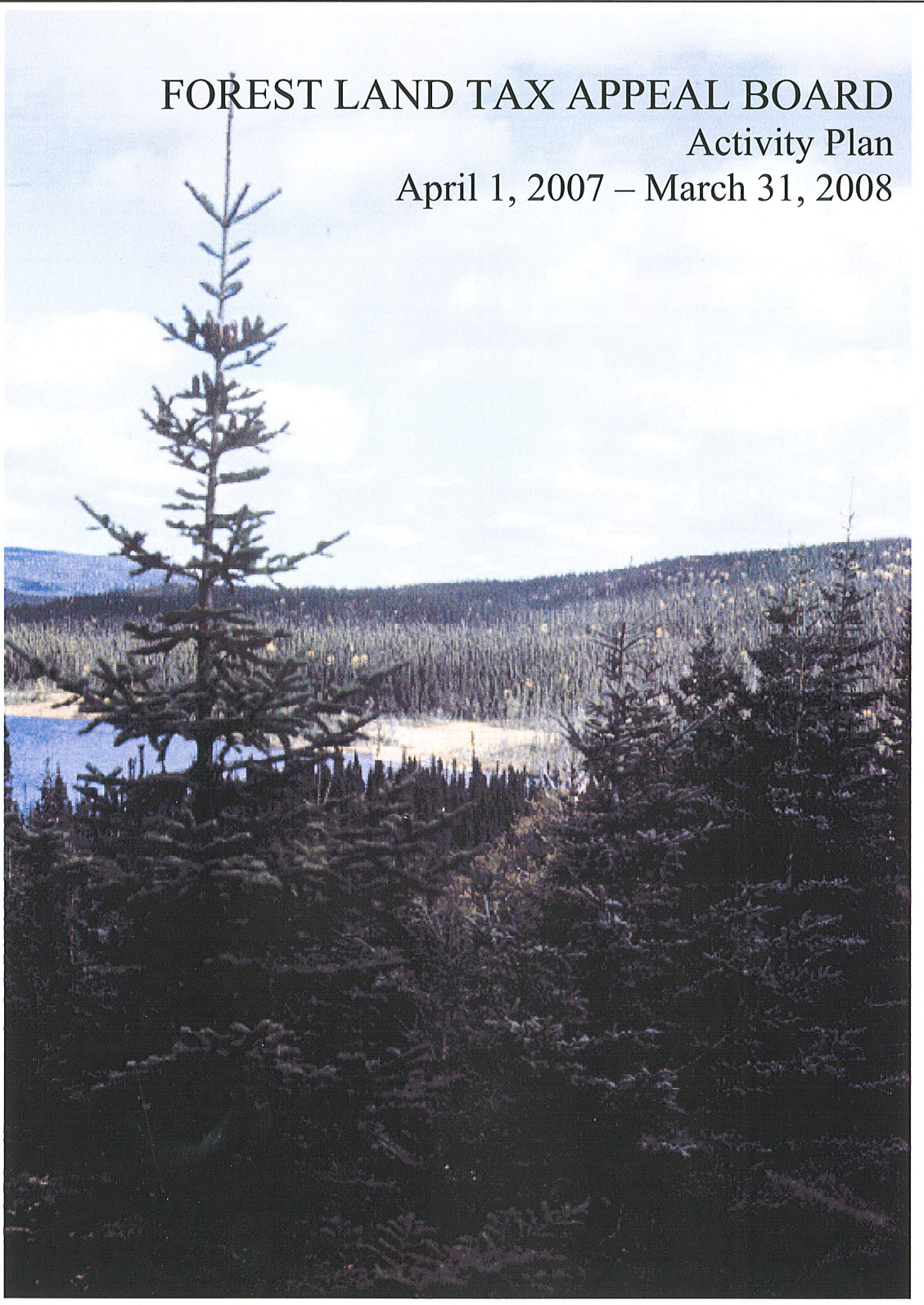


# FOREST LAND TAX APPEAL BOARD

Activity Plan

April 1, 2007 – March 31, 2008



FOREST LAND TAX APPEAL BOARD



**Chairperson's Message**

February 15, 2008

Honourable Kathy Dunderdale  
Minister of Natural Resources  
Natural Resources Building  
P.O. Box 8700  
St. John's, NL  
A1B 4J6

Dear Minister:

I am pleased to submit a transitional Performance-Based Activity Plan for the Forest Land Tax Appeal Board. This report covers the period April 1, 2007 to March 31, 2008.

The board recognizes the vision and mission of the Department of Natural Resources and is committed to its supporting role to ensure that landholders who have been aggrieved by the application of Part III of the *Forestry Act* (1990), have recourse to an appeal. The board has reviewed all strategic directions from the Minister of Natural Resources and has prepared this plan to provide assurances that the findings of the board concerning appeals regarding the application of Part III of the Act are consistent with legislative requirements.

My signature below is on behalf of the Forest Land Tax Appeal Board and indicative of the board's accountability for the achievement of the objective contained in this plan.

Respectfully submitted,

A handwritten signature in blue ink that reads "Sheri Wicks".

Sheri Wicks  
Chairperson

**Table of Contents**

Overview..... 1

Mandate..... 1

Values of the Forestry and Agrifoods Agency ..... 1

Primary Clients ..... 1

Vision and Mission ..... 2

Goals ..... 2

Conclusion ..... 3

Appendix A..... 4

## **Overview**

Section 58 (1) of the *Forestry Act* (1990) provides for the appointment of a Forest Land Tax Appeal Board. The board is to be appointed by the Minister with the approval of the Lieutenant-Governor-in-Council and the appointments are for a three year period. The board is to consist of three persons: the Chair, who must be a member of the Law Society of Newfoundland and Labrador, and two others who must be experienced in forestry.

The board now consists of: Ms. Sheri Wicks (lawyer, Chair), Mr. Edward Blackmore (retired forester) and Mr. Stuart Weldon (retired forester). The effective date of appointments was March 14, 2007. The board's term will expire on March 14, 2010.

## **Mandate**

The *Forestry Act* provides for the taxation of landholders who hold harvesting rights on properties of 120ha or greater in size. Properties that are acceptably managed are taxed at a low rate of taxation. Those which are poorly managed are taxed at a high rate of taxation. Management status is based on assessment of a management plan submitted to the Minister by the landholder. If the property is well managed, a Certificate of Managed Land is issued.

The mandate of the Forest Land Tax Appeal Board is to hear appeals from landholders who disagree with the way in which Part III of the *Forestry Act* (1990) is applied. Appeals may concern: the contents of a Certificate of Managed Land issued to the appellant; entries

made with respect to the appellant in the Assessment Roll; the amount of tax payable by the appellant; or whether or not the appellant is even liable for taxation under Part III of the Act.

## **Values of the Forestry and Agrifoods Agency**

The Forest Land Tax Appeal Board performs its duties within the core values established by the Department of Natural Resources, Forestry and Agrifoods Agency:

**Integrity** - Each individual will be honest, dependable, fair, credible and trustworthy. They will openly acknowledge mistakes, seek to correct them and learn from them.

**Respect and Professionalism** - Each individual will apply departmental legislation and policies equitably to stakeholders. They will serve our client groups to the fullest extent possible.

**Timeliness** - Each individual will meet specified deadlines in accordance with departmental priorities and follow through on their commitments.

**Collaboration** - Each individual will seek the opinions and ideas of others in the application of departmental legislation and policies.

**Innovation** - Each individual will demonstrate initiative and flexibility in responding to challenges and change.

## **Primary Clients**

The clients of the Forest Land Tax Appeal Board are pulp and paper

companies and other persons holding a parcel (or parcels) of land of 120 hectares or greater.

## **Vision and Mission**

The land tax regime described in Part III of the *Forestry Act* contributes to the vision and mission of the Department of Natural Resources, Forestry and Agrifoods Agency, by ensuring that forest lands are sustainably managed and generating a full range of products and services for the benefit of the residents of the province. The Forest Land Tax Appeal Board indirectly supports the contribution of the tax regime to the vision and mission by ensuring the tax regime is administered in a fair and equitable manner<sup>1</sup>.

### **Vision of the Forestry and Agrifoods Agency**

The vision of the Department of Natural Resources, Forestry and Agrifoods Agency, is of a province that is realizing the full benefit of its forestry and agrifoods resources in a sustainable manner.

### **Mission of the Forestry and Agrifoods Agency**

The Department of Natural Resources, Forestry and Agrifoods Agency, promotes and facilitates the sustainable development of the province's forestry and agrifoods resources through sustainable resource development and development activities for the overall benefit of the citizens and Newfoundland and Labrador.

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<sup>1</sup> The Forest Land Tax Appeal Board does not have a direct role in the achievement of the Forestry and Agrifoods Agency mission indicators.

The mission of the Forestry and Agrifoods Agency is as follows:

By 2011, the Forestry and Agrifoods Agency will have:

- (i) implemented programs necessary to sustain the province's forest ecosystems;
- (ii) identified and facilitated further opportunities for sustainable agriculture and agrifoods resource development; and
- (iii) optimized the benefits received from these resources.

## **Goals**

The board functions by convening as required to here appeals brought forward by persons to whom Part III of the *Forestry Act* has been applied. Each appeal is to be heard within 30 days of its being filed with the board. The board will have 45 days to decide the matter of the appeal. Thereafter, the board must immediately record its decision and orders in writing, disclosing in the record whether the decision is unanimous or by majority. Copies of the decision are to be transmitted to the appellant and the Minister.

**Issue:** Forest Sector Economy

**Goal:** By March 31, 2008 the Forest Land Tax Appeal Board will have carried out its responsibilities under legislation

**Measure:** Carried out responsibilities

**Indicators:**

- Reviewed all appeal applications in a timely manner
- Issued decisions in a timely manner

**Conclusion**

The Forest Land Tax Appeal Board is committed to supporting the mandate of the Minister of Natural Resources and will continue to do its part to further the vision and mission of the Department of Natural Resources, Forestry and Agrifoods Agency, by ensuring that the public can receive a hearing to appeal the application of Part III of the *Forestry Act* (1990).

## Appendix A

### Strategic Directions

Strategic directions are the articulation of desired physical, social or economic outcomes and normally require action by more than one government entity. These directions are generally communicated by government through platform documents, Throne and Budget Speeches, policy documents and other communiqués. The *Transparency and Accountability Act* requires departments and public bodies to take into account these strategic directions in the preparation of their performance-based plans. This action will facilitate the integration of planning practices across government and will ensure that all entities are moving forward on key commitments.

**Title:** Sustainable Resource Development

**Outcome:** Effective and efficient management of our natural resources to ensure that they are utilized in a sustainable manner such that the resources and the economic benefits from these resources are optimized. This outcome supports government direction as outlined in Government's 2003 Policy Document and the 204 and 2005 Speech from the Throne.

Focus Areas of the Strategic Direction	Being addressed by other entities reporting to the Minister	This Direction is addressed in the Board's
		Activity plan
5. Forestry <ul style="list-style-type: none"> <li>• Silviculture</li> <li>• Forest Protection</li> <li>• Value-added Forest Industry</li> <li>• Forest Sector Economy</li> <li>• Enhance Forest Inventory</li> <li>• Healthy Forest Ecosystems</li> </ul>	*  *  *  *	*