

Land Trust Accreditation Commission

An independent program of the Land Trust Alliance

Dear Applicant,

Welcome to the land trust accreditation program! You are about to take an important step in a comprehensive process that will help strengthen your organization, foster public confidence in land conservation and help ensure the long-term protection of land. We would like to take this opportunity to note a few important items.

Before you begin working on this first-time application, carefully review the information on the [Commission's website](#), which details the accreditation program requirements and defines many of the terms in this application. Please make sure your organization meets all of the requirements before it begins. Applicants must register for accreditation online, and then complete a Pre-Application Questionnaire that may be found at www.landtrustaccreditation.org.

Also read the [Accreditation Requirements Manual: A Land Trust's Guide to Understanding Key Elements of Accreditation](#). The *Requirements Manual* helps land trusts achieve success in the accreditation process. It serves as a guide for land trusts, providing information on each of the requirements evaluated as part of the accreditation process.

This Microsoft Word version of the application is not a form; it is useful in workplanning and dividing among your accreditation team. When ready to submit your application, please complete the [Adobe PDF form](#) version.

All Commission publications are available online at www.landtrustaccreditation.org.

Acknowledgements

The indicator practices for the land trust accreditation program are taken directly from *Land Trust Standards and Practices* © 2004 Land Trust Alliance, available for purchase or download online at www.landtrustalliance.org/topics/standards-and-practices and used here under a license agreement with the Alliance.

Application Question Numbering

This application refers to practices as they are numbered in *Land Trust Standards and Practices*. If a practice is not one of the accreditation indicator practices, it does not appear in this application. For this reason, the practices in the application are not numbered sequentially.

Contacting the Commission

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MASTER ATTACHMENT CHECKLIST

The Master Attachment Checklist will be the first document in your application binder. It serves as the Table of Contents for your application. This checklist is also available as a stand-alone Adobe PDF form from the Commission’s website. For general information about statements, attachments and the Master Attachment Checklist, see the [Commission’s website](#). For specific information about each attachment, refer to the description of the attachment in the Application Questionnaire. For examples of application statements or copies of these and other Commission publications, visit <http://www.landtrustaccreditation.org/the-process/application>.

Organization Name:

BEFORE THE NUMBERED TABS

- Master Attachment Checklist

Tab: APPLICATION QUESTIONNAIRES

- Pre-Application Questionnaire (questionnaire only)
- Application Questionnaire, including the signed Application Attestation

Tab: PRELIMINARY ATTACHMENTS

- Schedule of Dedicated and Restricted Funds
- Land Conservation Project List(s)
- ~~Map (only two binders need the map)~~
- Documentation of stakeholder notification of public comment period, including a summary of who was notified
- Most recent newsletter or annual report

Tab: MASTER POLICY DOCUMENTS

- Master policy documents, labeled and numbered sequentially, *if applicable*

NUMBERED TABS

Tab 1: Standard 1

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		1D1	Signed and dated Board Resolution
<input type="checkbox"/>			

Tab 2: Standard 2

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		2B1	Current bylaws
<input type="checkbox"/>		2C1	Most recent Form 990 (or Form 990-EZ or Form 990-N, as applicable) with all completed, <u>unredacted</u> schedules and statements and, if applicable, most recent Form 990-T
<input type="checkbox"/>			

Tab 3: Standard 3

Check	Location	Number	Document Name <i>(include actual document title)</i>
<input type="checkbox"/>		3C1	List of current board members and board member biographies
<input type="checkbox"/>		3C2	Statement 3C2
<input type="checkbox"/>		3C3	Evidence supporting statement 3C2
<input type="checkbox"/>		3C4	Statement 3C4
<input type="checkbox"/>		3C5	Evidence supporting statement 3C4
<input type="checkbox"/>		3C6	List of board committees, by name
<input type="checkbox"/>		3C7	Materials provided to the board in advance of its most recent regular board meeting for which minutes are available as well as any additional materials provided at the meeting
<input type="checkbox"/>		3C8	Complete set of minutes from the board meeting for which materials are submitted in 3C7
<input type="checkbox"/>		3F1	Statement 3F1
<input type="checkbox"/>		3F2	Evidence supporting section (e) of statement 3F1
<input type="checkbox"/>		3F3	Evidence supporting section (f) of statement 3F1
<input type="checkbox"/>		3F4	Minutes from the meeting when the project for which materials were provided in 3F3 was approved
<input type="checkbox"/>		3F5	Policy or policies delegating transaction approval authority, <i>if applicable</i>
<input type="checkbox"/>		3F6	Statement 3F6, <i>if applicable</i>
<input type="checkbox"/>			

Tab 4: Standard 4

Check	Location	Number	Document Name <i>(include actual document title)</i>
<input type="checkbox"/>		4A1	Conflict of interest policy and any available related policies
<input type="checkbox"/>		4A2	Statement 4A2
<input type="checkbox"/>		4A3	Evidence of a conflict disclosure
<input type="checkbox"/>		4A4	Statement 4A4, <i>if applicable</i>
<input type="checkbox"/>		4A5	Minutes of the meeting when the decision was made on <u>the most recent</u> land or easement transaction (acquisition, sale or other land transaction) involving an insider, <i>if applicable</i>
<input type="checkbox"/>		4A6	Copy of the donor's Form 8283 and corresponding supplemental statement (if any) and appraisal, <i>if applicable</i> (appraisal can be provided in digital format)
<input type="checkbox"/>		4A7	Statement 4A7, <i>if applicable</i>
<input type="checkbox"/>		4A8	Evidence for <u>each</u> financial transaction involving an insider that shows how your organization determined there was no private inurement, <i>if applicable</i>
<input type="checkbox"/>		4A9	Minutes of the meeting when the decision was made on <u>the most recent</u> financial transaction involving an insider,

			<i>if applicable</i>
<input type="checkbox"/>			

Tab 5: Standard 5

Check	Location	Number	Document Name <i>(include actual document title)</i>
<input type="checkbox"/>		5A1	Copy of a recent solicitation for <u>general or operating funds</u> that was sent to an individual donor
<input type="checkbox"/>		5A2	Copy of an acknowledgement of a gift received as a result of the solicitation attached as 5A1
<input type="checkbox"/>		5A3	Statement 5A3
<input type="checkbox"/>		5A4	Copy of an actual solicitation(s) for a recent <u>conservation easement stewardship and defense fund contribution</u> and a copy of the signed acknowledgement(s) of the contribution(s) received as a result of the solicitation(s)
<input type="checkbox"/>		5A5	Copy of an actual solicitation(s) for a recent <u>fee land stewardship contribution</u> and a copy of the signed acknowledgement(s) of the contribution(s) received as a result of the solicitation(s)
<input type="checkbox"/>		5A6	Copy of the letter or other written acknowledgement provided to the donor of the most recent gift or bargain sale of land or conservation easement valued at more than \$250
<input type="checkbox"/>			

Tab 6: Standard 6

Check	Location	Number	Document Name <i>(include actual document title)</i>
<input type="checkbox"/>		6B1	Statement 6B1
<input type="checkbox"/>		6B2	Evidence supporting the description of, and restrictions on, the funds listed on the Schedule of Dedicated and Restricted Funds
<input type="checkbox"/>		6B3	Most recent budget-to-actual report and other financial reports provided to the board
<input type="checkbox"/>		6B4	Minutes from the board meeting(s) where the financial reports submitted in 6B3 were discussed
<input type="checkbox"/>		6B5	Statement from a financial advisor explaining how the non-GAAP alternative reporting is acceptable why GAAP is not followed , <i>if applicable</i>
<input type="checkbox"/>		6D1	Audited/reviewed/compiled financial statement from the last fiscal year
<input type="checkbox"/>		6D2	Management letter and related correspondence that accompanied the most recent financial audit/review/compilation
<input type="checkbox"/>		6D3	Statement 6D3, <i>if applicable</i>

<input type="checkbox"/>		6D4	Minutes from the board meeting when the results of the audit/review/compilation of your organization's financial records were presented
<input type="checkbox"/>			

Tab 7: Standard 7

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		7A1	Statement 7A1
<input type="checkbox"/>		7A2	Evidence supporting statement 7A1
<input type="checkbox"/>		7A3	List of staff members, <i>if applicable</i>
<input type="checkbox"/>			

Tab 8: Standard 8

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		8B1	Written project selection criteria
<input type="checkbox"/>		8D1	Statement 8D1
<input type="checkbox"/>			

Tab 9: Standard 9

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		9E1	Statement 9E1
<input type="checkbox"/>		9E2	Statement 9E2, <i>if applicable</i>
<input type="checkbox"/>		9E3	Standard easement template or, if a template is not used, the most recent deed of conservation easement
<input type="checkbox"/>		9G1	Records policy that governs organization and transaction documents
<input type="checkbox"/>		9G2	Statement 9G2, <i>if applicable</i>
<input type="checkbox"/>		9G3	Statement 9G3, <i>if applicable</i>
<input type="checkbox"/>		9G4	Statement 9G4, <i>if applicable</i>
<input type="checkbox"/>		9H1	Statement 9H1
<input type="checkbox"/>		9J1	Statement 9J1, <i>if applicable</i>
<input type="checkbox"/>		9J2	Qualified independent appraisal used to substantiate the purchase price for the most recent purchase or bargain sale transaction, <i>if applicable</i> (appraisal can be provided in digital format)
<input type="checkbox"/>		9J3	Purchase and sale agreement that corresponds to the appraisal in 9J2, <i>if applicable</i>
<input type="checkbox"/>		9J4	Statement 9J4, <i>if applicable</i>
<input type="checkbox"/>		9J5	Evidence that there was no private inurement or impermissible private benefit for the most recent transaction of this type, <i>if applicable</i>
<input type="checkbox"/>			

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Tab 10: Standard 10

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		10B1	The written notification materials provided to land and easement donors
<input type="checkbox"/>		10B2	The three most recent signed Forms 8283 and corresponding supplemental statements (if any) and appraisals (appraisals can be provided in digital format)
<input type="checkbox"/>		10B3	Statement 10B3
<input type="checkbox"/>			

Tab 11: Standard 11 (for organizations that hold easements)

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		11A1	Statement 11A1
<input type="checkbox"/>		11A2	Evidence of how your organization calculated the long-term stewardship and enforcement costs for a recent conservation easement project Completed Legal Defense Fund Reserves Calculator
<input type="checkbox"/>		11A3	Plan for raising easement stewardship and/or defense funds <u>and</u> accompanying board resolution, <i>if applicable</i>
<input type="checkbox"/>		11B1	Statement 11B1
<input type="checkbox"/>		11B2	Statement 11B2, <i>if applicable</i>
<input type="checkbox"/>		11B3	Statement 11B3, <i>if applicable</i>
<input type="checkbox"/>		11C1	Statement 11C1
<input type="checkbox"/>		11C2	Evidence of how easement monitors are trained and evaluated
<input type="checkbox"/>		11E1	Conservation easement enforcement policy or procedure
<input type="checkbox"/>		11E2	Statement 11E2, <i>if applicable</i>
<input type="checkbox"/>		11E3	Statement 11E3, <i>if applicable</i>
<input type="checkbox"/>		11E4	Evidence of how your organization discovered, documented, reviewed and resolved the violation described in 11E3, <i>if applicable</i>
<input type="checkbox"/>		11E5	Statement 11E5, <i>if applicable</i>
<input type="checkbox"/>		11I1	Conservation easement amendment policy or procedure
<input type="checkbox"/>		11I2	Statement 11I2, <i>if applicable</i>
<input type="checkbox"/>		11I3	Statement 11I3, <i>if applicable</i>
<input type="checkbox"/>		11I4	Original conservation easement for the most recently amended easement, <i>if applicable</i>
<input type="checkbox"/>		11I5	Amended version(s) of the conservation easement provided in 11I4 (or a tracked-changes version), <i>if applicable</i>
<input type="checkbox"/>		11I6	Materials provided to the board (or committee/person delegated to take action) in advance of its approval of the amendment provided in 11I5, <i>if applicable</i>

<input type="checkbox"/>		11I7	Meeting minutes recording the action approving the amendment provided in 11I5, <i>if applicable</i>
<input type="checkbox"/>		11I8	Documentation used to determine that the amendment in 11I5 did not confer private inurement or impermissible private benefit, <i>if applicable</i>
<input type="checkbox"/>			

Tab 12: Standard 12 (for organizations that hold land in fee)

Check	Location	Number	Document Name (include actual document title)
<input type="checkbox"/>		12A1	Statement 12A1
<input checked="" type="checkbox"/>		12A2	Evidence of how your organization calculated the immediate and long-term land management costs for a recent fee property acquisition Completed Legal Defense Fund Reserves Calculator , <i>if not provided at 11A2</i>
<input type="checkbox"/>		12A3	Plan for raising land management defense funds and accompanying board resolution, <i>if applicable</i>
<input type="checkbox"/>		12C1	Statement 12C1
<input type="checkbox"/>		12C2	Statement 12C2
<input type="checkbox"/>		12C3	Statement 12C3, <i>if applicable</i>
<input type="checkbox"/>		12C4	Statement 12C4, <i>if applicable</i>
<input type="checkbox"/>		12D1	Statement 12D1
<input type="checkbox"/>		12D2	Statement 12D2
<input type="checkbox"/>		12D3	Statement 12D3, <i>if applicable</i>
<input type="checkbox"/>			

APPLICATION QUESTIONNAIRE

STANDARD 1 – MISSION


The land trust has a clear mission that serves a public interest, and all programs support that mission.

Practice 1D – Ethics

The land trust upholds high standards of ethics in implementing its mission and in its governance and operations.

Your organization must attest to this practice by adopting the Board Resolution at the end of this application.

 Attachment

 1D1 Signed and dated Board Resolution (located at the end of this Application Questionnaire).

STANDARD 2 – COMPLIANCE WITH LAWS

The land trust fulfills its legal requirements as a nonprofit tax-exempt organization and complies with all laws.

Practice 2A – Compliance with Laws

The land trust complies with all applicable federal, state and local laws.

Your organization attested to this practice by signing the Accreditation Agreement submitted with your pre-application.

? Question

? 1. Has your organization been advised or does it have reason to believe that it is under investigation or being audited by any governmental entity (such as the Internal Revenue Service, public agency, state tax department, etc.)?

yes no

If yes, briefly describe the nature and status of the investigation or audit.

Practice 2B – Nonprofit Incorporation and Bylaws

The land trust has incorporated according to the requirements of state law and maintains its corporate status. It operates under bylaws based on its corporate charter or articles of incorporation. The board periodically reviews the bylaws.

? Question

? When were your organization's bylaws last reviewed by the board? _____

Attachment

2B1 Current bylaws

Practice 2C – Tax Exemption

The land trust has qualified for federal tax-exempt status and complies with requirements for retaining this status, including prohibitions on private inurement and political campaign activity, and limitations and reporting on lobbying and unrelated business income. If the land trust holds, or intends to hold, conservation easements, it also meets the Internal Revenue Code's (IRC) public support test for public charities. Where applicable, state tax-exemption requirements are met.

? Question

? 1. Respond to each of the following questions.

Does your organization participate in political campaigns? yes no

Does your organization lobby? yes no

~~Does your organization receive unrelated business income? yes no~~

Attachment

2C1 Most recent Form 990 (or Form 990-EZ or Form 990-N, ~~as applicable~~) with all completed, unredacted schedules and statements ~~and, if applicable, most recent Form 990-T.~~

STANDARD 3 – BOARD ACCOUNTABILITY

The land trust board acts ethically in conducting the affairs of the organization and carries out the board's legal and financial responsibilities as required by law.

Practice 3C – Board Governance


The land trust provides board members with clear expectations for their service and informs them about the board's legal and fiduciary responsibilities. The board meets regularly enough to conduct its business and fulfill its duties, with a minimum of three meetings per year. Board members are provided with adequate information to make good decisions. Board members attend a majority of meetings and stay informed about the land trust's mission, goals, programs and achievements.









? Question

? 1. Provide the following information about your organization's board.

Total number of board meetings in the last 12 months: _____


Total number of board meetings with a quorum in the last 12 months: _____

 Attachments

-  3C1 List of current board members and board member biographies.
-  3C2 Statement 3C2: Describe the following.
- a) ~~h~~How board members are provided with clear expectations for their service and are informed about the board's legal and fiduciary responsibilities.
 - b) ~~Also describe h~~How board members are provided with adequate information ~~for making good decisions~~to make decisions in the best interest of the organization and are informed about the activities of the organization.
 - c) If any staff serve on the board, how the role of any staff member is clearly defined and the role as a board member is limited accordingly.
-  3C3 Evidence supporting statement 3C2 (such as a written board member job description, table of contents of a board manual, board orientation material, etc.).
-  3C4 Statement 3C4: Describe the board's involvement in the following activities.
- a) Setting strategic direction and evaluating the organization's progress.
 - b) Receiving training to fulfill its duties.
 - c) Evaluating the performance of ~~individual board members and of~~ the board (such as reviewing whether the board is a functional size, assessing whether there is a risk of minority rule, reviewing if board members are engaged in decision-making and financial oversight, etc.)~~as a whole~~.
 - d) If your organization has staff, evaluating the executive director or most highly compensated employee.
-  3C5 Evidence supporting statement 3C4 (such as the agenda from a recent board planning retreat, board evaluation forms, board training materials, etc.).
-  3C6 List of board committees, by name. Include in the list who is on each committee and how often each committee meets.
-  3C7 Materials provided to the board in advance of its most recent regular board meeting for which minutes are available as well as any additional materials provided at the meeting.
Note: indicate on the attachment the date of the board meeting and the date the materials were provided to board members.
-  3C8 Complete set of minutes from the board meeting for which materials are submitted in 3C7 above.

Practice 3F – Board Approval of Land Transactions

The board reviews and approves every land and easement transaction, and the land trust provides the board with timely and adequate information prior to final approval. However, the board may delegate decision-making authority on transactions if it establishes policies defining the limits to that authority, the criteria for transactions, the procedures for managing conflicts of interest, and the timely notification of the full board of any completed transactions, and if the board periodically evaluates the effectiveness of these policies.

 *Note: information relative to this practice is also requested as part of project documentation.*

? Question

- ? 1. Does the full board of your organization approve every land and easement transaction before the transaction is completed?
- yes no

If no, include attachment 3F5 and statement 3F6.

📄 Attachments

- 📄 3F1 Statement 3F1: Describe the steps your organization takes to evaluate and complete a land or easement acquisition project, who is involved in each step (staff, volunteer, consultant, board member, board committee, board, etc.), and when each step normally occurs in the process. Address the following.
- How land or conservation easement projects are selected, including how and when the organization's written project selection criteria are used.
 - How each project is evaluated against the organization's capacity to perform perpetual stewardship responsibilities.
 - How properties are inspected to identify and document the important conservation values and public benefits of the project as well as threats to those values.
 - How the terms of the project are negotiated and finally determined.
 - The level of board review each project receives as well as when during the acquisition process board review occurs. (If a committee or other group reviews the project in place of or before full board review, describe the committee or group, its level of review and who is involved. If your board reviews and approves projects in stages, describe this process as well.)
 - When the project is approved by the full board and how board members are provided with timely and adequate information prior to final approval. (If board approval is delegated to another entity or person include attachment ~~3F4~~ 3F5 and statement ~~3F5~~ 3F6.)

Note: the information above is related to several indicator practices but is asked for here so that the applicant need only supply the information once.

- 📄 3F2 Evidence supporting section (e) of statement 3F1: The material provided to the board or committee before it reviewed the most recent project (such as material provided to a committee or the board, meeting minutes, internal memos, etc.). Include the date(s) the board or committee received the material and the minutes from the meeting(s) when the project was reviewed.
- 📄 3F3 Evidence supporting section (f) of statement 3F1: The material provided to the board (or entity delegated in 3F5) before final approval of the project presented in 3F2. Include the date the board (or delegated entity) received the material.
- 📄 3F4 Minutes from the meeting when the project for which materials were provided in 3F3 was approved.
- 📄 3F5 If your answer to ? 1 is no, attach the policy or policies delegating transaction approval authority. [If the delegation is in the bylaws, please use the master attachment checklist to cross-reference the bylaws.](#)
- Note: here and on all policies indicate the date(s) of adoption by the full board. If the date of board adoption is not indicated on the policy, attach the minutes from the meeting when the board adopted the policy.*

- 3F6 Statement 3F6: If your answer to ? 1 is no, explain why your organization has chosen to delegate transaction approval to an individual or group other than the full board **and** describe how your organization evaluates its delegation of transaction approval authority ~~policies~~.

STANDARD 4 – CONFLICTS OF INTEREST

The land trust has policies and procedures to avoid or manage real or perceived conflicts of interest.

Practice 4A – Dealing with Conflicts of Interest

The land trust has a written conflict of interest policy to ensure that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal or other means. The conflict of interest policy applies to insiders, including board and staff members, substantial contributors, parties related to the above, those who have an ability to influence decisions of the organization and those with access to information not available to the general public. Federal and state conflict disclosure laws are followed.

? Questions

- ? 1. Has your organization acquired (through purchase, donation or other means) land or easements from an insider within the past five years? yes no

If yes, include statement 4A4 and see instructions for attachments 4A5 and 4A6.

- ? 2. Has your organization sold land to an insider within the past five years? yes no

If yes, include statement 4A4 and see instructions for attachment 4A5.

- ? 3. Has your organization engaged in any other land or easement transactions with an insider within the past five years (such as transfer, amendment, condemnation, or exchange related to conservation easements or land)? yes no

If yes, include statement 4A4 and see instructions for attachment 4A5.

- ? 4. Has your organization engaged in financial transactions, other than the land or easement transactions described above, with an insider within the past five years (such as contracts for legal or bookkeeping services, rental payments, purchases of goods or services, loans, etc.)? yes no

If yes, include statement 4A7 and attachments 4A8 and 4A9.

If yes, were any of these transactions with the then-board chair/president or then-treasurer, or his/her firms as specified in the *Requirements Manual*? yes no

Attachments

- 4A1 Conflict of interest policy and any available related policies (such as a policy on transactions with insiders, the sale of land, etc.).
- 4A2 Statement 4A2: Describe how your organization implements its conflict of interest policy, including who is responsible for disclosing conflicts, how conflicts are managed, etc.
- 4A3 Evidence of a conflict disclosure (such as minutes of a recent meeting when a conflict was disclosed or, if there have been no recent conflicts of interest disclosed, representative examples of signed annual disclosure statements, etc.).
- 4A4 If your answer to ? 1, 2 or 3 is yes, attach statement 4A4 describing the nature of the most recent land or easement transaction (acquisition, sale, or other land transaction). If you answered yes to more than one of these questions, label your responses 4A4.1, 4A4.2, and/or 4A4.3, as applicable. Address the following.
- The name of the individual and his or her relationship to your organization.
 - The date of the land or easement transaction and type of transaction.
 - How your organization evaluated and managed the conflict of interest and ensured there was no private inurement or impermissible private benefit.
 - For transactions involving a purchase, sale or other exchange of funds, provide the purchase or sale price. Indicate whether your organization obtained an independent appraisal and, if not, how the price was determined.
 - For land sold to insiders, describe how the property was marketed in advance of the sale.
- 4A5 If your answer to ? 1, 2 or 3 is yes, attach the minutes of the meeting when the decision was made on the most recent land or easement transaction (acquisition, sale or other land transaction) involving an insider.
- 4A6 If your answer to ? 1 is yes, and the transaction involved a donation or a bargain sale and a tax deduction was taken, attach a copy of the donor's Form 8283 and any supplemental statement as well as the corresponding appraisal.
- 4A7 If your answer to ? 4 is yes, attach statement 4A7 describing the nature of each financial transaction involving an insider that occurred within the last five years. Address the following.
- The name of the individual and his or her relationship to your organization.
 - ~~Whether or not he or she served as the board chair/president or treasurer at the time.~~
 - ~~_____~~ The date of the financial transaction and type of transaction.
 - ~~_____~~ The dollar value and how the value was determined.
 - ~~_____~~ How your organization evaluated and managed the conflict of interest and ensured there was no private inurement or impermissible private benefit.
- 4A8 If your answer to ? 4 is yes, attach evidence that shows how your organization determined there was no private inurement for each the most recent financial transaction involving an insider completed by your organization within the last five years (such as data supporting the rate of compensation paid [comparable data of hourly or flat rates paid for similar services, competitive bid results received in response to a solicitation for services, other market analysis of the going rate for the scope of services provided, etc.], minutes from the board meeting documenting discussion of how the rate was determined, a memo to file documenting that rate research and analysis was conducted, etc.).

Note: If the rate paid for services was very low and/or is a small amount that clearly would not have resulted in private inurement (such as paying an insider a small amount to mow grass at a land trust's property, to provide cleaning services, etc.), then please provide a statement explaining how the organization ~~came to the determination~~ determined that the transaction was de minimis.


- 4A9 If your answer to ? 4 is yes, attach the minutes of the meeting when the decision was made on the most recent financial transaction involving an insider.

STANDARD 5 – FUNDRAISING

The land trust conducts fundraising activities in an ethical and responsible manner.

Practice 5A – Legal and Ethical Practices

The land trust complies with all charitable solicitation laws, does not engage in commission-based fundraising, and limits fundraising costs to a reasonable percentage of overall expenses.

 Note: information relative to this practice is also requested as part of project documentation.

? Questions

- ? 1. Indicate all states in which your organization is registered to solicit funds.

- ? 2. ~~Is your organization registered in each state where it solicits~~ Does your organization solicit funds from donors (such as via telephone, mail, email, verbal solicitations or other means) ~~who reside in states other than those in which your organization is registered to solicit?~~ yes no

If yes~~no~~, explain how your organization determined that it was not required to register to solicit in these states, who was involved in making the determination, and how frequently your organization reviews the charitable solicitation laws of the states where it solicits.

(See the Requirements Manual for more information.)

- ? 3. In the last five years, has your organization paid a commission to any fundraiser?
 yes no

If yes, describe when the commission was paid, the terms of the agreement, why your organization chose to pay a commission, and how your organization would approach the same situation today.

- ~~? 4. Does your organization receive or expend funds or otherwise serve as a fiscal sponsor of an organization that was not required to supply additional application information under the Commission's multiple corporation policy?~~
 ~~yes no~~

~~If yes, include statement 5A7 and attachments 5A8, 5A9, and 5A10.~~

📄 Attachments

- 📄 5A1 Copy of a recent solicitation for general or operating funds that was sent to an individual donor (such as a membership mailing, annual appeal letter, special campaign solicitation, email fundraising solicitation, etc.).
- 📄 5A2 Copy of an acknowledgement of a gift received as a result of the solicitation attached as 5A1.
- 📄 5A3 Statement 5A3: Using a recent actual contribution to your organization's conservation easement or fee property stewardship fund as an example, describe how your organization solicits, acknowledges and classifies the funds. *(If no stewardship contributions were solicited or received, use a recent special fundraising campaign or grant proposal as an example.)* Address the following:
- Who solicited the contribution and what materials were provided to the donor.
 - Who acknowledged the contribution.
 - Who made the decision as to which account/fund would be credited with the contribution.
 - What restrictions, if any, there are on the account/fund the contribution was credited to (unrestricted, unrestricted/board designated, temporarily restricted, or permanently restricted).
 - What the allowable uses are of the principal and income of the account/fund to which the solicitation was credited.
- 📄 5A4 Copy of an actual solicitation(s) for a recent conservation easement stewardship and defense fund contribution and a copy of the signed acknowledgement(s) of the contribution(s) received as a result of the solicitation(s). Indicate on the acknowledgement the account/fund that was credited with the contribution. *Note: this account/fund should correspond to one of the accounts/funds listed on your organization's Schedule of Dedicated and Restricted Funds.*
- 📄 5A5 Copy of an actual solicitation(s) for a recent fee land stewardship fund contribution and a copy of the signed acknowledgement(s) of the contribution(s) received as a result of the solicitation(s). Indicate on the acknowledgement the account/fund that was credited with the contribution. *Note: this account/fund should correspond to one of the accounts/funds listed on your organization's Schedule of Dedicated and Restricted Funds.*
- 📄 5A6 Copy of the letter or other written acknowledgement of the most recent gift or bargain sale of land or conservation easement valued at more than \$250.
- ~~📄 5A7 — If your answer to ? 4 is yes, attach statement 5A7 identifying the following for each entity for which your organization acts as a fiscal sponsor:~~
- ~~The sponsored entity's name and mission.~~
 - ~~A description of its relationship with your organization, including any financial relationship.~~
 - ~~Information on any overlapping staff or board members.~~
- ~~📄 5A8 — If your answer to ? 4 is yes, attach the written agreement(s) between your organization and each sponsored entity.~~
- ~~📄 5A9 — If your answer to ? 4 is yes, attach a copy of written materials used to solicit funds for each sponsored entity.~~
- ~~📄 5A10 — If your answer to ? 4 is yes, attach a copy of a signed acknowledgement(s) of the gift(s) received as a result of the solicitation(s) in 5A9.~~

STANDARD 6 – FINANCIAL AND ASSET MANAGEMENT

The land trust manages its finances and assets in a responsible and accountable way.

Practice 6B – Financial Records

The land trust keeps accurate financial records, in a form appropriate to its scale of operations and in accordance with Generally Accepted Accounting Principles (GAAP) or alternative reporting method acceptable to a qualified financial advisor.

? Question

- ? 1. Does your organization keep its financial records according to Generally Accepted Accounting Principles (GAAP)? yes no

If no, include attachment 6B5.

📄 Attachments

- 📄 6B1 Statement 6B1: Describe how your organization ensures that its finances and assets are managed in a responsible and accountable manner. Address the following.
- How your organization determines and approves its budget for the year.
 - The procedures that govern financial reporting and financial management including who is involved when money comes in, who is responsible for making bank deposits, who is involved when expenses are paid, and who reconciles the checking account(s).
 - If the organization has corporate credit cards, the procedures for the oversight of charges and payment of bills.
 - Who determines whether a gift should be classified as unrestricted, unrestricted but board-designated, temporarily restricted, or permanently restricted and what this determination is based on.
 - Who is in charge of the accounting records.
 - Who is involved in creating and reviewing financial reports and how frequently this occurs.
 - The process for financial reporting to the board and how frequently this occurs.
- 📄 6B2 Evidence supporting the description of, and restrictions on, the funds listed on the Schedule of Dedicated and Restricted Funds. Include all evidence your organization has that will help the Commission understand the funds (such as stewardship fund policies, investment policies, agreement(s) with a community foundation, board resolutions dedicating specific funds, etc.).
- 📄 6B3 Most recent budget-to-actual report and other financial reports provided to the board.
- 📄 6B4 Minutes from the board meeting(s) where the financial reports submitted in 6B3 were discussed.
- 📄 6B5 If your answer to ? 1 is no, attach a statement from a financial advisor explaining why GAAP is not followed how the non-GAAP alternative reporting method is acceptable.

Practice 6D – Financial Review or Audit

The land trust has an annual financial review or audit, by a qualified financial advisor, in a manner appropriate for the scale of the organization and consistent with state law.

? Question

- ? 1.** Indicate how your organization completes its annual external financial review or audit (select one):
- Financial audit completed by a Certified Public Accountant (CPA).
 - Financial review completed by a CPA.
 - Financial compilation completed by a CPA or qualified accountant.

📄 Attachments

- 📄 6D1** Audited/reviewed/compiled financial statement from the last fiscal year. *If the audit/review/compilation is not yet complete*, provide your organization’s Statement of Financial Position (Balance Sheet) and Statement of Activities (Profit and Loss) for the last fiscal year and the audit/review/compilation for the previous fiscal year.
- 📄 6D2** Management letter and related correspondence that accompanied the most recent audit/review/compilation of your organization’s financial records.
- 📄 6D3** Statement 6D3: If correspondence attached in 6D2 indicated that **significant** changes should be made to your organization’s financial procedures, describe what actions have been taken to address the recommended changes.
- 📄 6D4** Minutes from the board meeting when the results of the audit/review/compilation of your organization’s financial records were presented.
- ~~**📄 6D5** — Statement 6D5: A statement that corresponds to your most recent financial audit/review/compilation or an annotated version of the audit/review/compilation with the information below:~~
- ~~a) — For each of the classifications below, provide additional detail showing the amount within each classification that is dedicated to conservation easement or fee property stewardship and/or defense and the name of the account/fund. The account names should correspond to the accounts listed on your Schedule of Dedicated and Restricted Funds:~~
- ~~i. — Unrestricted~~
 - ~~ii. — Unrestricted/board designated~~
 - ~~iii. — Temporarily restricted~~
 - ~~iv. — Permanently restricted~~
- ~~b) — The amount and purpose of any funds held for your organization by a community foundation.~~




STANDARD 7 – VOLUNTEERS, STAFF AND CONSULTANTS

The land trust has volunteers, staff and/or consultants with appropriate skills and in sufficient numbers to carry out its programs.

Practice 7A – Capacity

The land trust regularly evaluates its programs, activities and long-term responsibilities and has sufficient volunteers, staff and/or consultants to carry out its work, particularly when managing an active program of easements.

Attachments


-  7A1 Statement 7A1: Describe how and when your organization evaluates its programs, activities and long-term responsibilities to determine if it has sufficient capacity (volunteers, staff, consultants, interns, etc.) to carry out its plan of work and who is involved in this evaluation. As part of your response, also indicate whether your organization has any plans to increase its conservation easement stewardship or land management capacity in the next five years.
-  7A2 Evidence supporting statement 7A1 (such as annual work plans, annual program evaluations, strategic plan evaluations, etc.).
-  7A3 List of staff members, *if applicable*.

STANDARD 8 – EVALUATING AND SELECTING CONSERVATION PROJECTS


The land trust carefully evaluates and selects its conservation projects.

Practice 8B – Project Selection and Criteria

The land trust has a defined process for selecting land and easement projects, including written selection criteria that are consistent with its mission. For each project, the land trust evaluates its capacity to perform any perpetual stewardship responsibilities.


 *Note: information relative to this practice is also requested as part of project documentation.*

Attachment


-  8B1 Written project selection criteria.

Practice 8D – Public Benefit of Transactions

The land trust evaluates and clearly documents the public benefit of every land and easement transaction and how the benefits are consistent with the mission of the organization. All projects conform to applicable federal and state charitable trust laws. If the transaction involves public purchase or tax incentive programs, the land trust satisfies any federal, state or local requirements for public benefit.

 *Note: information relative to this practice is also requested as part of project documentation.*

 Attachment

-  8D1 Statement 8D1: Describe how your organization evaluates and documents the public benefit of every land and easement transaction. Address the following.
- a) How it screens each project to ensure that all federal, state and local requirements for public benefit are met.
 - b) How each project that may involve a federal tax deduction is screened against the requirements of Internal Revenue Code §170(h) and who is responsible for this review.

STANDARD 9 – ENSURING SOUND TRANSACTIONS



The land trust works diligently to see that every land and easement transaction is legally, ethically and technically sound.

Practice 9E – Easement Drafting

Every easement is tailored for the property according to project planning (see practice 8G) and: identifies the important conservation values protected and public benefit served; allows only permitted uses and/or reserved rights that will not significantly impair the important conservation values; contains only restrictions that the land trust is capable of monitoring; and is enforceable.

Note: if your organization does not hold conservation easements, mark “NA” on the Master Attachment Checklist and proceed to 9G.

 Attachments

-  9E1 Statement 9E1: Describe the process your organization uses to draft each easement. Address the following.
- a) The starting point for drafting each conservation easement (such as whether a template is used, whether your organization starts from its most recent easement, etc.).
 - b) How the conservation values of the property are determined.
 - c) How the terms of the conservation easement are tailored so that they protect the property’s important conservation values.
 - d) Who drafts the initial conservation easement document and what his/her training and qualifications are.
 - e) The level of legal review routinely obtained for every easement (such as whether an attorney reviews the entire deed, only certain sections, only the closing documents, etc.), and who conducts the legal review on behalf of your organization and what his/her training and qualifications are.
-  9E2 Statement 9E2: If your organization uses a template conservation easement, provide information about how the template was created and how it is used, if not included in statement 9E1 above. Address the following.
- a) How the template was developed and who was involved.

- b) How often the template is reviewed for legal modifications and applicability to your organization’s mission and capacity and who conducts the review.
- c) When the template was last modified.
- d) What parts of the template are routinely modified for each easement.
- e) How often there are substantive deviations from the template.
- f) Who has the authority to deviate from the template.
- g) Who reviews any deviations from the template.

9E3 Standard easement template or, if a template is not used, the most recent deed of conservation easement.

Practice 9G – Recordkeeping

Pursuant to its records policy (see practice 2D), the land trust keeps originals of all irreplaceable documents essential to the defense of each transaction (such as legal agreements, critical correspondence and appraisals) in one location, and copies in a separate location. Original documents are protected from daily use and are secure from fire, floods and other damage.

? Questions

- ? 1.** For the specific records below, indicate where both the original document and the duplicate copy are located.

Note: an organization may have some paper duplicates and some electronic duplicates. This form allows you to indicate both. Indicate “NA” if the particular record does not apply to your organization.

Record	Originals		Duplicates	
	Location of Originals	Description of How Originals are Protected from Daily Use and Kept Secure from Fire, Floods and Other Damage	Location of Paper Copies	Location of Electronic Server/Copies
Legal agreements, deeds, conservation easements, amendments, etc.				
Critical correspondence				
Baseline documentation reports for conservation easements				
Conservation easement monitoring reports			<u>Not Applicable</u>	

Title insurance policies or evidence of title investigation				
Appraisals and/or appraisal summaries			<u>Not Applicable</u>	
Forms 8283			<u>Not Applicable</u>	
Surveys <i>(duplicates required at first-time application for applicants in 2017 and beyond)(required at renewal and thereafter)</i>				
Fee property land inspection records <i>(required at renewal and thereafter)</i>			<u>Not Applicable</u>	
Contracts and leases relative to long-term land management activities <i>(required at renewal and thereafter)</i>			<u>Not Applicable</u>	


? 2. Are any of your organization's original ~~or duplicate~~ records only stored in an electronic format? yes no




If yes, include statement 9G2.

? 3. Are any of your organization's original records stored in a private residence? yes no

If yes, include statement 9G3 and attachment 9G4.


 Attachments

 9G1 Records policy that governs organization and transaction documents, pursuant to practice 2D.


-  9G2 Statement 9G2: If your answer to **? 2** is yes, attach statement 9G2 describing how your organization ensures that its electronic originals meet the requirements of applicable federal and state law with respect to rules of evidence regarding electronic originals. manages its electronic records. Address the following:
- ~~a) How your organization ensures that documents will not be lost when software and/or hardware fail or change over time. Also indicate whether your organization has tested its ability to restore a file from its backup system since its last application for accreditation.~~
 - ~~a) Describe the process your organization used to inventory and convert its historic records to an electronic format and how it ensures timely electronic storage of new documents. Also indicate whether all past projects have electronic duplicate documents or only projects from a certain date forward.~~
 - ~~b)a) _____ If originals are maintained only in an electronic format, describe how your organization ensures that these originals meet the requirements of applicable federal and state law with respect to rules of evidence regarding electronic originals.~~
-  9G3 Statement 9G3: If your answer to **? 3** is yes, attach statement 9G3 indicating the name and/or title of the person who owns the residence where the records are located and the relationship of the person to your organization.
-  9G4 If your answer to **? 3** is yes, attach the written agreement with the individual that guarantees that other representatives of the organization (such as officers, key employees, etc.) can access the records/documentation describing how your organization is guaranteed access to the records stored in a private residence (such as a formal agreement to allow officers or other agents of your organization access to the records).

Practice 9H – Title Investigation and Subordination

The land trust investigates title to each property for which it intends to acquire title or an easement to be sure that it is negotiating with the legal owner(s) and to uncover liens, mortgages, mineral or other leases, water rights and/or other encumbrances or matters of record that may affect the transaction. Mortgages, liens and other encumbrances that could result in extinguishment of the easement or significantly undermine the important conservation values on the property are discharged or properly subordinated to the easement.

 *Note: information relative to this practice is also requested as part of project documentation.*


Attachment

-  9H1 Statement 9H1: Describe how your organization investigates title to each property it intends to acquire or accept a conservation easement over (including investigation of all mortgages, liens, mineral rights, water transfers and other encumbrances, legal ownership, and other title issues). Address the following.
- a) Who conducts the title investigation.
 - b) When the title investigation is conducted.
 - c) The degree of title investigation completed (such as whether a title certificate or title policy is obtained).

- d) Who reviews the title investigation on behalf of your organization.
- e) Who is responsible for resolving any issues raised by the title investigation.
- f) ~~If your organization's practices with respect to investigating title have changed in the last ten years, note this in your answer and explain how your organization previously investigated title. If your organization did not investigate title for every conservation easement or fee land transaction in the past ten years, also indicate if you have conducted title investigation retroactively for any fee property or easement.~~

Practice 9J – Purchasing Land

If the land trust buys land, easements or other real property, it obtains a qualified independent appraisal to justify the purchase price. However, the land trust may choose to obtain a letter of opinion from a qualified real estate professional in the limited circumstances when a property has a very low economic value or a full appraisal is not feasible before a public auction. In limited circumstances where acquiring above the appraised value is warranted, the land trust documents the justification for the purchase price and that there is no private inurement or impermissible private benefit. If negotiating for a purchase below the appraised value, the land trust ensures that its communications with the landowner are honest and forthright.

 Note: information relative to this practice is also requested as part of project documentation.

? Questions

- ? 1.** Has your organization purchased land or conservation easements or completed a bargain sale transaction in the last five years? yes no

If yes, include statement 9J1 and attachments 9J2 and 9J3. If no, proceed to 10B.

- ? 2.** Does your organization always obtain a qualified independent appraisal per the Requirements Manual when purchasing land or easements or participating in a bargain sale? yes no

If no, include statement 9J1.

- ? 3.** Has your organization acquired-purchased land or easements in the last five years at a price above the appraised value? yes no

If yes, include statement 9J4 and attachment 9J5.

📄 Attachments

- 📄 9J1** Statement 9J1: If your answer to **? 1** is yes or to **? 2** is no, describe how your organization determined or generally determines the purchase price. If your organization has not or does not always obtain a qualified independent appraisal, describe when an appraisal has not been or would not be secured and how frequently this occurs. If your organization's practices with respect to obtaining appraisals have changed recently, note this in your answer and explain.

- 9J2 If your answer to ? 1 is yes, attach the qualified independent appraisal used to substantiate the purchase price for the most recent purchase or bargain sale transaction.
- 9J3 If your answer to ? 1 is yes, attach purchase and sale agreement (or other documentation showing the purchase price) that corresponds to the appraisal in 9J2.
- 9J4 Statement 9J4: If your answer to ? 3 is yes, describe how many projects your organization has paid more than appraised value for in the last five years and, for each, explain how your organization determined what price it would pay.
- 9J5 If your answer to ? 3 is yes, provide evidence that there was no private inurement or impermissible private benefit for the most recent transaction acquired at a price above the appraised value (such as trend data for market appreciation, range of value of similar purchases, market factors not covered in the appraisal, documentation for the above-value purchase provided to the board, etc.).

STANDARD 10 – TAX BENEFITS

The land trust works diligently to see that every charitable gift of land or easements meets federal and state tax law requirements.

Practice 10B – Appraisals

The land trust informs potential land or easement donors (preferably in writing) of the following: IRC appraisal requirements for a qualified appraisal prepared by a qualified appraiser for gifts of property valued at more than \$5,000, including information on the timing of the appraisal; that the donor is responsible for any determination of the value of the donation; that the donor should use a qualified appraiser who follows Uniform Standards of Professional Appraisal Practice; that the land trust will request a copy of the completed appraisal; and that the land trust will not knowingly participate in projects where it has significant concerns about the tax deduction.

Note: information relative to this practice is also requested as part of project documentation.




? Questions

~~? 1. Does your organization always request a copy of the appraisal when the landowner is likely to claim a federal or state tax deduction or tax credit for a land or easement transaction? yes no~~

? 2. Did your organization request and receive a copy of the appraisal for every land or easement transaction involving a tax deduction or tax credit in the last five years?
 yes no

If no, describe when your organization has or would proceed without a copy of the appraisal and how frequently this occurs.

Attachments

-  10B1 The written materials your organization provides to land and easement donors to notify them 1) of the Internal Revenue Code appraisal requirements (as specified in the practice), 2) of your organization's requirements with respect to requesting a copy of the appraisal, and 3) that your organization will not knowingly participate in projects where it has significant concerns about the tax deduction. *Make a notation on the materials indicating at what point(s) in the transaction process they are provided to landowners.*
-  10B2 For each of the last three land or easement acquisition projects completed within the past sevenfive years that involvinginvolved a donation or bargain sale for which a tax deduction was taken, provide:
- a) a copy of the signed Form 8283,
 - b) any supplemental statement, and
 - c) the corresponding qualified independent appraisal used to substantiate the tax deduction (or documentation that the appraisal was requested from the landowner near the time the Form 8283 was signed).
- (If your organization has completed fewer than three projects involving a donation or bargain sale for which it signed a Form 8283, please so indicate.)*
-  10B3 Statement 10B3: If your organization has been presented with a land or easement project where it had significant concerns about the tax deduction, describe how it addressed the concerns. If your organization has not been presented with this situation, describe what it would do if it had significant concerns about a tax deduction.


STANDARD 11 – CONSERVATION EASEMENT STEWARDSHIP

The land trust has a program of responsible stewardship for its easements.

Note: if your organization does not currently hold conservation easements proceed to Standard 12. If your organization plans to hold conservation easements in the next five years, ensure it is familiar with the practices below and the [Commission's Compliance Confirmation policy](#) [Conditions for Maintaining Accreditation](#).

Practice 11A – Funding Easement Stewardship

The land trust determines the long-term stewardship and enforcement expenses of each easement transaction and secures the dedicated or operating funds to cover current and future expenses. If funds are not secured at or before the completion of the transaction, the land trust has a plan to secure these funds and has a policy committing the funds to this purpose.

 *Note: information relative to this practice is also requested as part of project documentation.*

? Questions

? 1. What does your organization anticipate spending on conservation easement stewardship and defense this fiscal year?

\$ _____ Stewardship

\$ _____ Defense

? 2. Using the results from your organization's completed Land Trust Alliance's Legal Defense Fund Reserves Calculator, does your organization have sufficient dedicated or restricted defense funds for its conservation easements and fee properties?

yes not at this time

If not at this time, include attachment 11A3.-

? 3. Does your organization have sufficient dedicated or restricted stewardship funds for its conservation easements as per the *Requirements Manual*?

yes not at this time

If not at this time, include attachment 11A3.

Attachments

11A1 Statement 11A1: Describe ~~your how your~~ organization's ~~policies and/or procedures for determining~~determines, ~~securing~~secures and ~~managing~~manages conservation easement stewardship and defense funds. Address the following:

a) How stewardship and defense costs are calculated for each transaction.

b) How stewardship and defense funds are obtained.

~~e) How stewardship and defense costs are managed.~~

~~d)c)~~ _____ Allowable uses of principal and income of stewardship and defense funds.

~~e)d)~~ _____ Criteria and oversight of withdrawals from stewardship and/or defense funds.

~~f)e)~~ How often the actual costs of stewardship and defense are reviewed ~~and how the system for calculating the costs is revised.~~

~~g) How your organization goes about securing funds for every easement it accepts and what it does when it is not able to secure funds for a specific easement at the time it is acquired.~~

~~11A2 Evidence of how your organization calculated the long-term stewardship and enforcement costs for a recent conservation easement project (such as a stewardship fund calculation worksheet, a formula used by your organization, a recent proposal to a donor, etc.).~~


11A2 Completed Legal Defense Fund Reserves Calculator (visit <http://tlc.lta.org/clearinghouse/calculator/start> to launch the calculator)

11A3 If your answer to ? 3 or ? 4 is "not at this time", ~~If your organization has determined that it does not have the necessary funds or if your organization's pre-application letter from the Commission required a plan to be included,~~ a plan for raising the additional easement stewardship and/or defense funds (see notes below). The plan must include the required board resolution.

For more information on when a plan is required and what it should contain, see the Commission's Requirements Manual. This plan may be combined with any other funding plan under practice 12A.

Practice 11B – Baseline Documentation Report

For every easement, the land trust has a baseline documentation report (that includes a baseline map) prepared prior to closing and signed by the landowner at closing. The report documents the important conservation values protected by the easement and the relevant conditions of the property as necessary to monitor and enforce the easement. In the event that seasonal conditions prevent the completion of a full baseline documentation report by closing, a schedule for finalizing the full report and an acknowledgement of interim data [that for donations and bargain sales meets Treasury Regulations §1.170A-14(g)(5)(i)] are signed by the landowner at closing.

 *Note: information relative to this practice is also requested as part of project documentation.*


? Question

? 1. Do each of your organization's conservation easements have a baseline document report (or current conditions report) that contains all of the following elements? yes no


- Date of completion.
- Information on the location of the conservation easement.
- Property description.
- Documentation of the conservation values and public benefits, including written descriptions along with related maps and photographs.
- Documentation of existing conditions that relates to the conservation easement's restrictions and reserved rights, including written descriptions along with related maps and photographs (such as the location and condition of any manmade improvements, data that would influence the exercise of reserved rights, pre-existing conditions that are otherwise prohibited by the conservation easement, other features that may threaten the conservation values, etc.).
- Dated signatures of the landowner and organization acknowledging that both attest to the accuracy of the information contained in the report. (If not signed by all parties, documentation of the attempt to obtain the signatures.)
- If the landowner is receiving tax benefits for a donated conservation easement, the acknowledgement must be compliant with the Treasury Department Regulations [§1.170A-14(g)(5)(i)(D)].

If no, include statement 11B2 and 11B3.


Attachments

-  11B1 Statement 11B1: Describe the process your organization uses to create baseline documentation reports. Address the following.
- a) When each baseline is created relative to the closing date of the project.
 - b) Who is involved in creating the baseline and what their qualifications are.
 - c) How conservation values are documented.

- d) How existing conditions related to the easement’s restrictions and reserved rights are documented.
- e) Who signs each baseline.
- f) How the baseline is authenticated as a business record.
- g) If your organization’s practices with respect to creating baseline documentation reports have changed significantly over time, describe your previous standard of reports and when your practices changed and include attachment 11B3 if you have plans to improve older baseline documentation materials.


 11B2 Statement 11B2: If your answer to ? 1 is no, attach a statement attesting that each of the organization’s baseline document reports contains at least the following:

- o Date of completion.
- o Documentation of the conservation values and public benefits, which can be written descriptions and/or appropriate maps and photographs.
- o Documentation of existing conditions that relate to the conservation easement’s restrictions and reserved rights, which can be written descriptions and/or appropriate photographs and maps.

 11B3 Statement 11B3: If your answer to ? 1 is no, describe your organization’s plans to upgrade baseline information or create current condition reports over the five-year accreditation term in order to ensure that each baseline, supplement, or current condition report contains the “at first-time application” requirements outlined in the *Requirements Manual*. Include in the plan the number of easements for which additional baseline information is needed, the type of information to be compiled and the specific timeline for securing this information.


Practice 11C – Easement Monitoring


The land trust monitors its easement properties regularly, at least annually, in a manner appropriate to the size and restrictions of each property, and keeps documentation (such as reports, updated photographs and maps) of each monitoring activity.

 *Note: information relative to this practice is also requested as part of project documentation.*

~~? Question~~

~~? 1. For how many consecutive years has your organization monitored all of its easements on an annual basis? _____~~

 Attachments

 11C1 Statement 11C1: Describe how your organization monitors the conservation easements it holds. Address the following:


- a) The type(s) of monitoring actions and frequency.
- b) Who conducts the monitoring.
- c) How monitoring activities are documented.
- d) Who is responsible for writing the monitoring report and who reviews the report.

~~e) How your organization tracks changes in land ownership so that it knows who owns the property to be monitored.~~


- ~~f) What involvement, if any, the landowner has in the monitoring process (such as an invitation to attend the monitoring inspection, sent a copy of the report, etc.).~~
- ~~11C2 Evidence of how easement monitors are trained and evaluated (such as volunteer monitor training materials, qualifications for staff positions, volunteer and/or personnel evaluations, etc.).~~

Practice 11E – Enforcement of Easements

The land trust has a written policy and/or procedure detailing how it will respond to a potential violation of an easement, including the role of all parties involved (such as board members, volunteers, staff and partners) in any enforcement action. The land trust takes necessary and consistent steps to see that violations are resolved and has available, or a strategy to secure, the financial and legal resources for enforcement and defense. (See practices 6G and 11A.)


 Note: information relative to this practice is also requested as part of project documentation.


Questions

-  1. Have any of your organization's conservation easements been violated [in the past five years](#)? yes no

If no, include attachment 11E1 and proceed to 11I.


If yes, include statements 11E2 and 11E3 and attachments 11E1 and 11E4.



-  2. Approximately how many violations have there been of conservation easements held by your organization [in the past five years](#)? _____



-  3. Have all violations been resolved?
 yes no

If no, include statement 11E5.



Attachments

 11E1 Conservation easement enforcement policy or procedure.

 11E2 Statement 11E2: If your answer to  1 is yes, briefly describe the nature of each violation that has occurred in the last five years.

 11E3 Statement 11E3: If your answer to  1 is yes, describe the most recent conservation easement violation in detail. Address the following.

- a) The nature of the violation.
- b) How the violation was discovered, documented and investigated and who was involved in each step.
- c) The role of the board in the resolution of the violation, if any.
- d) Whether legal counsel was involved.
- e) How the violation was resolved.


 11E4 If your answer to  1 is yes, attach evidence of how your organization discovered, documented, reviewed and resolved the violation described in 11E3 (such as minutes

of board or committee meetings, internal memos, communications with the landowner(s), etc.).

- 11E5 Statement 11E5: If your answer to ? 3 is no, describe the steps being taken to resolve any unresolved violations.

Practice 11I – Amendments

The land trust recognizes that amendments are not routine, but can serve to strengthen an easement or improve its enforceability. The land trust has a written policy or procedure guiding amendment requests that: includes a prohibition against private inurement and impermissible private benefit; requires compliance with the land trust’s conflict of interest policy; requires compliance with any funding requirements; addresses the role of the board; and contains a requirement that all amendments result in either a positive or not less than neutral conservation outcome and are consistent with the organization’s mission.

 Note: information relative to this practice is also requested as part of project documentation.

? Questions

- ? 1. Have any of your organization’s conservation easements been amended [in the last five years](#)? yes no

If no, include attachment 11I1 and then proceed to 12A.

If yes, include statements 11I2 and 11I3 and attachments 11I1, 11I4, 11I5, 11I6, 11I7 and 11I8.

- ? 2. Approximately how many conservation easement amendments has your organization completed [in the last five years](#)? _____

Attachments

11I1 Conservation easement amendment policy or procedure.

11I2 Statement 11I2: If your answer to ? 1 is yes, briefly describe the nature of each amendment completed in the last five years, including whether any amendments released restrictions on all or a portion of conservation easement-protected land in exchange for conservation easement restrictions on land not previously protected.

11I3 Statement 11I3: If your answer to ? 1 is yes, describe the most recent conservation easement amendment in detail. Address the following.

- a) Who requested the amendment and why.
- b) How the amendment resulted in a positive or not less than neutral conservation outcome and was consistent with your organization’s mission.
- c) How your organization analyzed the potential for private inurement and/or private benefit as a result of granting the amendment and how it documented that there would be no private inurement and/or impermissible private benefit.
- d) Whether any funding partners were notified or involved in the amendment request, review or decision.
- e) Who was involved at major steps in the amendment process, including the role of the board and any legal counsel.

- 11I4 If your answer to ? 1 is yes, attach the original conservation easement for the most recently amended easement.
- 11I5 If your answer to ? 1 is yes, attach the amended version (or versions, if amended more than once) of the conservation easement provided in 11I4 (or a tracked-changes version).
- 11I6 If your answer to ? 1 is yes, attach the materials provided to the board (or committee/person delegated to take action) in advance of its approval of the amendment provided in 11I5.
- 11I7 If your answer to ? 1 is yes, attach the meeting minutes recording the action approving the amendment provided in 11I5.
- 11I8 If your answer to ? 1 is yes, attach documentation used to determine that the amendment in 11I5 did not confer private inurement or impermissible private benefit.


STANDARD 12 – FEE LAND STEWARDSHIP

The land trust has a program of responsible stewardship for the land it holds in fee for conservation purposes.

Note: if your organization does not currently hold land in fee please proceed to the Wrap-Up section. If your land trust plans to hold land in fee in the next five years, please make sure it is familiar with the practices below and the Commission’s Compliance Confirmation policy.

Practice 12A – Funding Land Stewardship

The land trust determines the immediate and long-term financial and management implications of each land transaction and secures the dedicated and/or operating funds needed to manage the property, including funds for liability insurance, maintenance, improvements, monitoring, enforcement and other costs. If funds are not secured at or before the completion of the transaction, the land trust has a plan to secure these funds and has a policy committing the funds to this purpose.

 *Note: information relative to this practice is also requested as part of project documentation.*

? Questions

? 1. What does your organization anticipate spending on fee land management this fiscal year? \$ _____

? 2. [Using the results from your organization’s completed Land Trust Alliance’s Legal Defense Fund Reserves Calculator, does your organization have sufficient dedicated or restricted defense funds for its conservation easements and fee properties?](#)
 yes not at this time

[If not at this time, include attachment 12A3.](#)


? 3. Does your organization have sufficient resources to cover its annual fee land stewardship operating expenses through income from dedicated funds? ~~?~~ yes not at this time

If “not at this time”, does your organization have the ability to cover its current annual fee land stewardship operating expenses through diverse and secure sources of annual income (such as lease income, earned income, reserve fund income, a history of success with annual appeals for stewardship, etc.). ~~both of the following?~~ yes not at this time


- ~~• Dedicated funds to cover at least emergency fee land management needs, issues related to title disputes, and legal defense or enforcement costs as specified in the Requirements Manual; and~~
- ~~• The ability to cover its current annual fee land stewardship operating expenses through diverse and secure sources of annual income (such as lease income, earned income, reserve fund income, a history of success with annual appeals for stewardship, etc.).~~

If your organization’s response is not at this time, to both of the above questions, include attachment 12A3.


Attachments

 12A1 Statement 12A1: Describe your organization’s practices for determining ~~and securing~~ the immediate and long-term funds needed to manage each fee property it holds. ~~Address the following:~~

- ~~a) How immediate and long-term land management expenses are calculated for each transaction.~~
- ~~b) How your organization goes about securing funds for every fee property it accepts and what it does when it is not able to secure funds for a specific property at the time it is acquired.~~

 12A2 ~~If not provided in Attachment 11A2;~~ Completed Legal Defense Fund Reserves Calculator (visit <http://tlc.lta.org/clearinghouse/calculator/start> ~~to launch the calculator~~)


~~Evidence of how your organization calculated the immediate and long-term land management costs for a recent fee property acquisition (such as a land management fund calculation worksheet, a formula used by your organization and how the formula was derived, a recent proposal presented to a donor, etc.).~~

 12A3 If your answer to ? 2 is “not at this time”; ~~or if your organization has determined that it does not have the necessary funds for fee land management~~, or if your organization’s pre-application letter from the Commission required that a plan be included, a plan for raising land management defense funds. The plan must include the required board resolution.

For more information on when a plan is required and what it should contain, see the Commission's Requirements Manual. [This plan may be combined with any other funding plan under practice 11A.](#)

Practice 12C – Land Management

The land trust inventories the natural and cultural features of each property prior to developing a management plan that identifies its conservation goals for the property and how it plans to achieve them. Permitted activities are compatible with the conservation goals, stewardship principles and public benefit mission of the organization. Permitted activities occur only when the activity poses no significant threat to the important conservation values, reduces threats or restores ecological processes, and/or advances learning and demonstration opportunities.


 Note: information relative to this practice is also requested as part of project documentation.

? Question


- ? 1.** Does your organization have a management plan of each of its fee-owned properties that contains all of the following elements? yes no
- A description of the property (such as size, location, etc.).
 - A description of any conservation values or attributes and/or the reasons why your organization protected the property.
 - A summary of the restrictions that came with the property or that were placed on the property after your organization took ownership, if any (such as leases, severed mineral rights, rights-of-way, easements, etc.).
 - A description of potential threats to the conservation values or areas of special concern (such as invasive species, neighbor encroachment, unauthorized access, etc.).
 - Overall management goals (including identification of permitted activities) and actions necessary to achieve the goals. (If your organization is waiting to complete a detailed management plan, this may include interim actions until the final management plan is complete.)
 - ~~A timeline for planned management activities and for regular inspections of the property.~~
 - Permitted activities are compatible with the organization's conservation goals for its fee properties (such as appropriate recreational activities in protected habitats, limited or no resource extraction in ecologically sensitive areas, etc.).
 - Permitted and restricted activities are consistent with donor intent and funder requirements.

If no, include statements 12C3 and 12C4.


Attachments

-  12C1 Statement 12C1: Describe the process your organization uses to develop management plans for every property. Address the following.
- a) When the management plan is created relative to the closing date of the project.


- b) If management plans are not completed by closing, describe what documentation your organization has at closing specifying its management goals and/or near-term management needs for the property.
- c) Who is involved in the creation of the management plan and what their qualifications are.
- d) How often management plans are reviewed or updated.

 12C2 Statement 12C2: Describe how your organization ensures the appropriate management of your fee properties. Address the following.

- a) How your organization decides what types of uses and activities to permit on its fee-owned properties and how it ensures that permitted activities do not threaten important conservation values.
- b) How your organization determines what land management activities must be accomplished each year.
- c) Who is responsible for carrying out land management activities.


 12C3 Statement 12C3: If your answer to ? 1 is no, attach a statement attesting that each of the organization's management plans contain at least the following.

- A description of the property (such as size, location, etc.).
- A description of any conservation values or attributes and/or the reasons why your organization protected this property.
- A summary of the restrictions that came with the property or that were placed on the property after your organization took ownership, if any (such as leases, severed mineral rights, rights-of-way, easements, etc.).
- A description of potential threats to the conservation values or areas of special concern (such as invasive species, neighbor encroachment, unauthorized access, etc.).

 12C4 Statement 12C4: If your answer to ? 1 is no, describe your organization's plans to upgrade management plan information over the five-year accreditation term in order to ensure that each plan meets the requirements outlined in the *Requirements Manual*. Include in the plan the number of properties for which additional management information is needed, the type of information to be compiled and the specific timeline for securing this information.

Practice 12D – Monitoring Land Trust Properties

The land trust marks its boundaries and regularly monitors its properties for potential management problems (such as trespass, misuse or overuse, vandalism or safety hazards) and takes action to rectify such problems.

 Note: information relative to this practice is also requested as part of project documentation.

? Questions

- ? 1. ~~Can your organization locate the boundaries of its conservation properties so~~ ~~Are the boundaries of each of the fee properties owned by your organization marked in such a way~~ that corners and property lines can be identified ~~on the ground~~ for the purposes of monitoring/inspection and enforcement?** yes no

If no, how many properties have boundaries that are not ~~marked-locatable~~ (as described above)? _____

If no, include statement 12D3.

- ? 2. Does your organization have any unresolved management issues on its fee-owned properties that would threaten the conservation values for which the property was acquired to protect? yes no

If yes, describe the nature of the unresolved management issue(s) and the steps being taken to resolve the issue(s).

- ? 3. Does your organization inspect each fee property each year? yes no

📄 Attachments

📄 12D1 Statement 12D1: Describe how your organization ~~regularly monitors~~/inspects each of its fee properties for activities such as trespass, misuse or overuse, vandalism or safety hazards. Address the following.

a) The type(s) of monitoring/inspection actions and frequency.

~~b) Who conducts the monitoring/inspection activities and what training or qualifications they have.~~

e)b) _____ How monitoring/inspection activities are documented.

d)c) _____ Who is responsible for taking action if a management issue is discovered.

📄 12D2 Statement 12D2: Describe a recent management issue on a fee-owned property and how your organization addressed the issue.

📄 12D3 Statement 12D3: If your answer to ? 1 is no, attach a statement describing how your property boundaries are and will be ~~identified~~located. Address the following.

a) How your organization is able to determine the boundaries for monitoring/inspection, management activities and enforcement purposes.

b) Your organization's plans for ~~marking-locating~~ the boundaries of these properties in such a way that corners and property lines can be identified ~~on the ground~~ for the purposes of monitoring/inspection and enforcement.

WRAP-UP

Optional. In this application you have provided details about your organization's operations. A successful land conservation organization, however, is more than the sum of its parts. This section is an opportunity for you to tell us about your organization's most important accomplishments, its greatest pride, why accreditation would be important to it, and how your work in implementing *Land Trust Standards and Practices* has helped your organization.

ATTESTATION

I certify that I have read this application and reviewed the attachments and attest that the material provided in this application is an accurate reflection of our organization's policies and operations.

Signature

Title

Date

Printed Name of Signatory

Name of Organization

BOARD RESOLUTION

The following resolution (or similar version with all elements of this resolution) must be adopted by the board of directors of the applicant organization and submitted as part of the final application. The blank spaces should be filled in with the applicant organization's name.

Board Resolution

Whereas the board of directors of _____ supports this application for accreditation by the Land Trust Accreditation Commission; and,

Whereas _____ understands that by applying for accreditation it joins land conservation organizations around the country that are united by strong ethical practices and a commitment to sound transactions and the stewardship of land and conservation easements; and,

Whereas _____ understands that as a member of the accredited land trust community it would be responsible for helping to maintain the credibility of the accreditation program;

Now, therefore be it resolved by the board of directors of _____:

~~THAT, we attest that the information provided in the application for accreditation is an accurate reflection of our organization's policies.~~

THAT, we agree to uphold high standards of ethics in implementing our mission and in our governance and operations, as required by accreditation indicator practice 1D.

THAT, we agree that as a matter of policy our organization will continue to implement *Land Trust Standards and Practices* as long as we are accredited. And, if our organization is accredited and takes on activities beyond those described in this application, we agree as a matter of policy to follow all standards and practices that govern those activities.

THAT, we agree to abide by the terms of the Accreditation Agreement signed by our organization and all other published accreditation program requirements.

THAT, we agree that if accredited we will do our best to ensure that the actions of our organization help to maintain the credibility of the accreditation program.

_____ date adopted

_____ signature and title of Secretary or Clerk

_____ printed name of signatory

PROJECT DOCUMENTATION CHECKLIST

Documentation for projects selected by the Commission is required as part of your application for first-time accreditation. The project documentation checklist is [available on our website](#).