



Written Public Comment

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COALITION OF OREGON LAND TRUSTS

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September 2nd, 2025

To: OWEB Acquisitions & Restoration Committee

From: The Coalition of Oregon Land Trusts (COLT)

Members of the OWEB Acquisitions & Restoration Committee:

Thank you for the opportunity to share some comments as this Committee continues its work to modernize the Measure 76 land acquisitions program. The Coalition of Oregon Land Trusts (COLT) is a membership organization representing 32 land trusts, soil and water conservation districts, and conservation organizations working across Oregon to protect our habitat and natural spaces – for all people, forever. Collectively, our members have protected more than 782,860 acres of land across our state.

We look forward to the upcoming ARE Committee meeting focused on the first foundational question identified in the June 2025 Memorandum: *Should OWEB allow the use of alternative land protection instruments, or continue to require the use of conservation easements to meet constitutional directives and statutory title restriction requirements?*

Background and Context

This foundational question comes to the ARE Committee as the result of many years of collaboration and discussion between COLT member land trusts and OWEB staff and leadership working to identify barriers and areas of improvement in the delivery of the Measure 76 land acquisition grant program. *Committee members may refer to COLT's submitted written testimony for the June 5th ARE Meeting to read in more depth about the 2017 and 2021 work between land trusts and OWEB on the land acquisition grant program.*



24 MEMBER ORGANIZATIONS: Blue Mountain Land Trust • Center for Natural Lands Management • Columbia Land Trust
Deschutes Land Trust • Ducks Unlimited • Forest Park Conservancy • Friends of the Columbia Gorge Land Trust
Greenbelt Land Trust • Klamath Lake Land Trust • Lower Nehalem Community Trust • McKenzie River Trust
North Coast Land Conservancy • Northwest Rangeland Trust • Oregon Agricultural Trust • Oregon Desert Land Trust
Pacific Forest Trust • Southern Oregon Land Conservancy • The Conservation Fund • The Nature Conservancy in Oregon

The Trust for Public Land • The Wetlands Conservancy • Wallowa Land Trust • Western Rivers Conservancy • Wild Rivers Land Trust
8 ASSOCIATE MEMBER ORGANIZATIONS: Black Oregon Land Trust • Cerro Gordo Land Conservancy • Clackamas Soil & Water
Conservation District • East Multnomah Soil & Water Conservation District • Helvetia Community Association
Tualatin Soil & Water Conservation District • View the Future • Yamhill Soil & Water Conservation District

Most recently, the development of the four foundational questions before this Committee come from direct conversations and surveys of COLT members on various “pain points” in the grant program. Over two listening sessions in October of 2024 and January of 2025, OWEB identified three “buckets” of issues within the program: Philosophical, cultural and process.

Within the philosophical bucket, the conservation easement requirement on land acquisitions was again identified as a barrier to program success. Following the formation of these buckets of issues, COLT surveyed land trust members for specifics on the conservation easement requirement and received responses from 18 COLT member land trusts. Below we have highlighted some key messages we heard from the survey results and through discussions over the previous months with member land trusts.

Should OWEB always require the use of a Conservation Easement to secure long-term protection, or are there other legal instruments acceptable?

Other instruments are acceptable/the CE is a burden:

- “25+ year cooperative agreements, leases, deed restrictions, and other contractual mechanisms can create the protective measures and Return on Investments without adding the upfront and annual costs of appraisals, due diligence, monitoring, stewardship and enforcement/legal defense.”
- “Truthfully, we have the conversation every time we do an acquisition - ‘is it worth’ it is the question we ask ourselves. It’s to the point we actively avoid OWEB funding whenever possible because the easement is such a huge and totally unnecessary burden. Consequently, less conservation happens in our state.”

The conservation easement itself is not the issue, its OWEB’s risk aversion and approach to project negotiations that lead to missed conservation opportunities:

- “If we can change to a deed restriction, how much do we gain? Yes it’s a different legal instrument but it’s back to the culture.”
- “We have really noticed the issues in management planning. The Conservation Easement does refer to the management plan where we go to bat even more for what we need. We get a lot of scrutiny and risk aversion there. There is so much risk aversion to funding conditions, and it takes us way more time and effort to deal with initial, primary, secondary funding tiers conditions.”

The conservation easement requirement makes it difficult to transfer land to Tribes and federal entities:

- “We explored a transfer of our 160-acre preserve to the US Forest Service through LWCF in 2017-2018. Ultimately the federal government said they could not accept a property with an easement on it and OWEB wasn’t willing to release the easement. An alternate method may have been acceptable to USFS but I don’t know if any of the listed ones would or would not have worked.”
- “Title restrictions are more reasonable and less cumbersome and do not feel as overbearing as easements. Tribal nations should not have to have their



voluntary conservation efforts monitored and critiqued by a state granting group. Requiring an easement is a continuation of disregard for sovereign nation's rights."

- "The easements are much too restrictive to the point that they make it difficult to be good land managers. For example some say 'no cutting of native vegetation'. How do we do necessary mowing, or restorative forest thinning? Others restrict collection or harvest of native plants and foods - what about treaty rights? Or First Foods education?"

Land Trust Expertise and Growth

In the decades since the passage of Measure 66 and 76, land trusts have grown in capacity and expertise to manage and protect land in perpetuity. This Committee heard during the June ARE Meeting directly from authors of Measure 66/76 their intentions that the measure be flexible, allow for evolution, depth of management, and engagement of broad actors and grantees. They were also clear that the program should be set up to adapt over time to changing conditions and priorities.

So while Oregon land trusts's ability to take on more complex and impactful projects has grown, so has their reluctance to utilize the only dedicated source of acquisition grant funds to complete ambitious projects.

LTA Accreditation Builds Strong Organizations

Of COLT's 22 full member regional land trusts and statewide conservation organizations, 21 of them have achieved Accreditation from the Land Trust Alliance's Accreditation Commission. The LTA Accreditation Commission was formed in 2006 as an independent program of the Land Trust Alliance, with the goal of building public confidence in land conservation and ensuring the long-term protection of land.

Accreditation itself is awarded to the land trusts meeting the highest national standards of excellence and conservation permanence, and includes a rigorous review process to demonstrate fiscal accountability, strong organizational leadership, sound transactions and lasting stewardship of conserved lands. We have included a copy of the 2023 Accreditation Requirements Manual for Committee review. In some states, there are exclusive benefits for land trusts who have achieved accreditation. In California, accreditation means automatic eligibility for holding easements under the Sustainable Agricultural Land Conservation Program, expedited certification in Louisiana to hold and conserve mineral interests, and expedited certification in Colorado when working with landowners for a conservation easement donation.

We include this information not to necessarily advocate that land trusts with accreditation receive special treatment, but to underscore the point that other states realize the reliability of the accreditation process and that the Oregon land trust community is comprised of capable, fiscally responsible organizations that are



organized to effectively manage the categories of risk identified by OWEB in the risk matrix provided to this Committee.

Land Trust Case Studies

We appreciate the dedication of OWEB leadership, staff, and this Board Committee to contemplation and discussion of these complex questions about the land acquisition grant program. In discussions even among COLT member land trusts, there are varieties of opinion about whether changing the conservation easement to an alternative instrument would mitigate issues land trusts have experienced with the program.

Some land trusts believe that the conservation easement is too restrictive, while others argue that the staff interpretation of its rights and responsibilities under the conservation easement is too restrictive. But most agree that OWEB's culture of risk aversion and complicated approach to project negotiation is the issue at hand. What is clear, the current operation of the land acquisition program has wasted applicant time and therefore precious funding, and led to missed conservation opportunities. It is assumed that the manner in which OWEB staff complicate land transactions must also have an impact on their staff time and funding. All of this feels like barriers to realizing the vision of M76. Below are a couple of examples for the Committee to consider:

Columbia Land Trust (CLT) sought to conserve a ~2000-acre property partially encumbered by a Rocky Mountain Elk Foundation (RMEF) conservation easement. The RMEF CE was less restrictive than OWEB's (it enabled four development rights). OWEB determined that its CE had to supersede the RMEF CE on title even though the RMEF CE provided additional protection to the conservation values. OWEB required RMEF to subordinate its CE after determining it would better protect its own desired CE interest, but RMEF could not legally subordinate its CE to OWEB's. That requirement led to the failure of the project and cost Columbia Land Trust years of capacity and staff costs as well as requiring the return of funds raised from two other granting sources. Columbia Land Trust had to spend 6 additional years of time developing a new approach to this project, and in that time, the property was sold to a new landowner CLT allocated significant organizational funding that could have gone to other projects and the delay will significantly raise the cost of the land and overall project. As a result of this experience, Columbia Land Trust has disinvested from conservation opportunities in Oregon and is instead prioritizing work in Washington, where it can effectively achieve conservation.

In 2002, **Greenbelt Land Trust** (GLT) acquired its 95-acre Owens Farm property with partial support from OWEB. The OWEB acquisition funds supported less than 10% of the acquisition cost, but a CE was applied to the entire property. Greenbelt's 95-acre



parcel is an integral piece of a larger complex of parks and open space owned by multiple partners: Benton County, the City of Corvallis, and by the local hospital, Samaritan Health Services. All together this area, known as the Owens Farm-Jackson Frazier complex, protects 450+ acres of open space and habitat just north of Corvallis. This complex sits immediately outside the city limits of Corvallis, which is an area with need for access to the outdoors for recreation, education, commuting, and community health. A trail across these properties was always part of the vision for Owens Farm, a vision shared with our partners and community members, and communicated to OWEB in GLT's acquisition application and the management plan.

In the original design for the Owens Farm trail system, the Partnership proposed a segment of the trail to cross through the CE area. It was designed with strict trail siting objectives: to minimize impacts to natural areas, not impede on-going habitat management of the property, and to provide high user experience. The total length of trails on Greenbelt property was 2,715 linear feet – only .13 acres of the total 95 acre property, in the least sensitive section of oak/prairie habitat. GLT was then caught in CE interpretation discussions with OWEB as to whether this trail was consistent with the easement. Through multiple years of communication and negotiation between GLT and OWEB Staff about the trail alignment, OWEB determined that:

- Wetlands are a sensitive habitat to foot traffic, and logically, the trail had been sited specifically to cross less-sensitive habitats. But because the ORS Statute language (that was referenced in the CE) focused on 'wetland education', then a trail crossing the CE must only be focused on wetland habitat. GLT had to remove any portion of the trail that went to oak/prairie portions, and instead place a spur trail directly into the most sensitive habitat on the property (wetland), as OWEB determined that this was the only feasible option given ORS language.

What is needed in this scenario is for OWEB to accept the context of the project and interpret the Conservation Easement with this context in mind. There is no prohibition against trails within the CE. The CE states that the property use is to be "in accordance with the Jackson-Frazier Wetland Management Plan," and that very plan describes trail potential and the need for trail/bikeway connections. It can reasonably be interpreted that the proposed trail is consistent with the Management Plan and thus consistent with the CE. Moreover, it goes against common sense to site a trail through a more sensitive habitat (wetlands) simply because the ORS references wetland education. The Trail Plan that was submitted to OWEB was the result of years of community input and consultation with experts in trail design and siting. We would hope that OWEB would recognize the thoughtfulness and expertise with which GLT put forth a proposal, and to trust that they have already examined all of the ways in which to minimize harm to the Conservation Values. GLT knows this



property back-to-front, they know this CE-back-to-front, and they have adequately weighed the risks and benefits.

Moving Forward in Partnership

COLT and its members recognize that OWEB is a state agency utilizing public funds and must be accountable for the use of those funds, and OWEB directors have traditionally chosen a conservation easement as the most conservative approach to protecting the state's investment in land acquisition.

If that remains the case despite the challenges described in our testimony, then we encourage the ARE Committee to look carefully at how the terms of the easement are crafted and move away from a damage-control mindset to one that anticipates and supports progressive long-term land stewardship.

We believe there is a middle ground to be found here, knowing that land trusts are the very capable entities taking on the risk of managing these properties in perpetuity, we believe there is a compromise in OWEB's approach to negotiations and its aversion to any type of risk. A respondent in the 2017 Solid Ground Consulting Memo put it this way, "Land trusts want OWEB to strike a balance: accept a reasonable amount of risk and give up a reasonable amount of control." Land trusts are great partners to OWEB in carrying forth the intent of M76. They are experts in real estate transactions, habitat restoration and the work that land trusts accomplish has significant durability over time because they are created to successfully own and manage conservation land in perpetuity.

COLT is hoping the ARE Committee will consider the following outcomes from this discussion:

- Given land trusts's capacity to manage risk, OWEB undertakes a meaningful examination of the potential for other title restriction instruments to meet their constitutional obligations;
- More flexibility is available to COLT members to use their expertise and best judgment in the long term care of conservation lands;
- OWEB customer service is more collaborative and focused on the positive possibilities of projects; and
- The land acquisition program is more consistent with other OWEB grant programs in terms of the level of scrutiny, risk management and control by staff.

COLT is also willing to work with state legislators to bring a bill to amend Oregon's conservation easement statute to recognize a broader set of conservation instruments and include the federal government and special districts as authorized holders of easements. However, this is a longer-term strategy that would require education and advocacy to be successful.



Thank you again for your commitment and dedication to these important questions. We remained appreciative of the partnership between OWEB leadership and staff to move this work forward.

In Partnership,



Joe Buttafuoco



Deschutes Land Trust

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CONSERVATION. COMMUNITY. CARING FOR THE LAND.

September 2, 2025

Dear OWEB ARE Committee,

Thank you for the opportunity to provide testimony on the land acquisition modernization process, and specifically on the requirement that OWEB hold conservation easements on fee acquisitions funded through its land acquisition program. The Deschutes Land Trust has partnered with OWEB on multiple acquisition projects and is grateful for both the fiscal and technical support OWEB provides. We deeply value our shared commitment to improving one of the state's most impactful programs for funding land conservation.

The central challenge land trusts face with OWEB's land acquisition program stems from an overly risk-averse framework. While we recognize that high-risk scenarios do arise, they are the exception rather than the rule. Policies designed to guard against worst-case scenarios have, at times, created a rigid, inflexible program that unintentionally hinders conservation at scale in Oregon. As a result, many land trusts no longer pursue OWEB funding, finding the requirements too burdensome to align with the ecological, community, and cultural goals they must meet. This underutilization of state funding risks creating the perception that permanent land conservation is not a priority for Oregon's conservation community—when in fact, the opposite is true.

The universal requirement for conservation easements illustrates this challenge. While easements provide OWEB with protections and benefits, they also prevent land transfers to federal agencies and Tribal governments, which cannot accept properties with encumbrances that constrain management. This is a critical barrier because:

1. Several significant federal funding sources for land conservation—natural partners for OWEB—result in long-term federal ownership.
2. Oregon's land trust community is actively working to advance Indigenous sovereignty and access to land through efforts such as the Oregon Land Justice Project, which promotes Tribal ownership of land.

Moreover, conservation easements are often unnecessary. The protections they provide can be achieved through other legal tools that more flexibly support eventual transfers to federal and Tribal partners. As outlined in the Committee's meeting materials, alternatives include types of deed restrictions and agreements.

In short, a rigid mandate requiring conservation easements on all OWEB-funded acquisitions directly limits both the number of applicants and the acres of land conserved with OWEB support. We urge the Committee to consider all available options to increase OWEB's discretion and flexibility. Doing so will enable OWEB staff and board members to support high-value conservation projects that fully advance the intent of Measure 76 while using oversight mechanisms better tailored to each project.

Thank you again for the opportunity to comment. We look forward to the Committee's discussion of this important issue.

Sincerely,
Natasha Bellis
Conservation Director



COALITION OF OREGON LAND TRUSTS

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September 2, 2025

To: OWEB Acquisitions, Restoration, and Emerging Issues (ARE) Committee

From: Oregon Land Justice Project Council

Members of the Oregon Watershed Enhancement Board (OWEB) Acquisitions, Restoration, and Emerging Issues (ARE) Committee:

Thank you for the opportunity to share some comments as this Committee continues its work to modernize the Measure 76 land acquisitions program. The Coalition of Oregon Land Trusts (COLT) is a membership organization representing 32 land trusts, soil and water conservation districts, and conservation organizations working across Oregon to protect our habitat and natural spaces – for all people, forever. Collectively, our members have protected more than 782,860 acres of land across our state.

We want to acknowledge up front that COLT and its members do not speak for Tribes and that this testimony is based on our own experiences, relationships, and learning. The goal of this testimony is to share information about the Oregon Land Justice Project (OLJP) and land trust efforts to be allies to Tribes and how these efforts have raised concern with the use of conservation easements in OWEB's Land Acquisition program. Through our relationships with Tribes, we have learned that easements create barriers to sovereignty. We understand that each Tribe is unique and approaches their sovereignty and self-determination in ways that are unique to the culture and needs of their communities. We understand that easements might be a barrier for some Tribes and not for others.

The conservation movement in the United States has played a role in perpetuating the disconnection of Indigenous people from their homelands. Lands that are set aside for conservation purposes often do so in order to preserve "pristine wilderness."



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This idea inherently views human presence and activity as harmful to the landscape. This myth of pristine wilderness does not take into account that, prior to colonization, Indigenous people shaped and stewarded the landscape for thousands of years.

Indigenous people have cultivated place-based knowledge over millennia that informs their land stewardship and ensures healthy habitats. There is a connection between the health of the land and the revitalization of Indigenous cultures. The Oregon Land Justice Project works to promote both. The conservation values that are the basis for our shared work in Oregon exist due to the long term care of landscapes since time immemorial. Our coalition is striving to view cultural values as mutually supportive to conservation values. Ultimately, we believe that conservation will be more effective and durable over the long term when we center the first stewards of these lands.

COLT's Oregon Land Justice Project

COLT initiated the Oregon Land Justice Project (OLJP) in 2019. The effort is grounded in the belief that Tribes and conservation groups, like land trusts, share common values. The conservation community has a responsibility to redefine what conservation accomplishes and who it serves. Specifically, we are motivated to be authentic partners to Indigenous communities who still conserve land under Indigenous value systems. A goal of OLJP is to plant the seeds for growing strong, equitable relationships that bring the strengths of both groups together to advance a common interest: protecting and healing the land. That can be best accomplished through restoring Indigenous stewardship.

Launched in 2023, the OLJP Council works to operationalize the Oregon Land Justice Project vision through service. Composed of 14 land trust staff from across the state, the Council coordinates and maximizes our community's collective resources, knowledge, and relationships. This includes actively supporting and providing capacity for land access projects in response to requests from Tribes. The Council meets regularly in order to collaborate on and distribute funds to these projects. Beyond this core group other land trusts are also partnering with Tribes on land protection and care. COLT hopes to grow the number of our members participating on the Council.

Land Back can take many forms and we are in the early stages of this work as a coalition. COLT began to track metrics associated with member efforts to partner with Tribes in 2023 in our annual [State of the Lands](#) report. Through 2024, members have worked on the return of over 25,000 acres of land in Oregon to Tribes. In addition, there are 20 properties with some form of co-management with Tribes and over 119,000 acres open to Tribal use and relationship. We expect this work to grow and we hope that OWEB can be a strong funding partner and not create barriers to this important work. The Land Acquisition program has the potential to further the goals of OLJP and this modernization effort is the best opportunity to make progress.



OWEB's Conservation Easements

Through the OLJP Learning Journey, COLT members heard numerous ways that conservation easements can limit Tribal sovereignty and goals. Through relationships our members hold with Tribal staff, we are aware of several Tribes that are reluctant to work with OWEB because of easements held on funded land. Our concern is that OWEB's easements are a barrier to the efforts of land justice that COLT is supporting amongst its members.

OWEB's Tribal engagement efforts have outlined concerns with conservation easements. Some of these views are articulated in the Granting Impacts to Tribes written in 2021 by Alli Miller. For example:

- In the challenges and barriers section of the report on page 6:
“Some Tribes are hesitant to pursue land acquisition grants for habitat protection because of language in OWEB conservation easements.”
- In the History & Geography section of the report on pages 28-29:
“Interviewees note that there has been improvement over the past several years to be more open-minded and understanding about cultural preservation, but it can still be difficult for Tribes to convince partners to support land acquisitions or other types of water and land management for primarily cultural reasons rather than straightforward restoration and/or Conservation.”
- In the Existing Barriers on Tribes' Engagement with OWEB Grants page 31:
“During the interview, when asked about specific barriers or challenges, interviewees expressed several concerns about where there are issues in OWEB's current granting practices: OWEB's language used in conservation easements can hinder placing land from 'fee' into federal 'trust' status. Which would allow greater sovereign management of a parcel of land. This language can signal a lack of confidence towards the Tribes to manage these lands over the long term and can feel paternalistic. Tribes would like to access land acquisition funds for habitat protection without OWEB holding a conservation easement on those lands.”

The primary issues that COLT members have experienced are the easements themselves, as well as language in the easements that restrict Tribal access and relationship to land. COLT members have had to find other funding sources for projects where they are partnering with Tribes, due to OWEB's conservation easements, prohibited activities, and OWEB stipulations around restoration



timelines. There are not always other options for funding. OWEB's Land Acquisition program is one of the best options for land protection in the state.

The language from the Fee Acquisition Conservation Easement Template that has caused concern are highlighted below:

Except as authorized in the Management Plan, or otherwise approved in writing by OWEB, Owner shall prohibit and refrain from engaging in any of the following activities on or uses of the Property: (i) commercial or industrial activities; (ii) new construction, expansion, or installation of improvements of any kind; (iii) cutting or removal of trees or other vegetation, other than danger trees, noxious weeds, or vegetation obstructing roadways; (iv) grading, excavation, or alteration of the land surface; (v) alteration of natural water courses, lake shores, wetlands or other water bodies; (vi) off-road vehicle use; (vii) possession of domestic, farm or exotic animals; or (viii) granting or permitting any lien, easement or other encumbrance to attach to the Property.

Item iii could present barriers to First Foods harvest or the harvesting of plant materials for basketry, regalia, and other cultural uses. Item ii could present barriers to events where Indigenous people gather together on a preserve for different reasons and need somewhere protected to rest and gather. Item vi could present barriers to the ability to bring elders, children, and others to areas of cultural importance within a site. While we appreciate that specific concerns like these can be addressed in a management plan, this approach does not create consistency across the state or across time. Different OWEB staff may have different opinions on what is allowed, creating uncertainty for land trusts and their Indigenous partners.

We recommend that OWEB staff and Board consider the following:

- Land trusts in Oregon will continue to partner with Tribes and we hope to see these partnerships grow in number and impact.
- Reduce the barriers within the Land Acquisition program to Tribal participation through more engagement with Tribes
- Explore how conservation easements reduce Tribal sovereignty, impact the fee to trust process, and look for ways to mitigate these barriers.
- Explore how other protective mechanisms under consideration impact Tribal sovereignty
- Change language in OWEB's Conservation Easement to ensure that cultural values are consistent with conservation values. This request is consistent with Oregon State statute about what qualifies as a Conservation Easement. [ORS § 271.715\(1\)](#) lists "preserving the historical, architectural, archaeological, or cultural aspects of real property" as a conservation purpose.



We understand that OWEB Directors have traditionally chosen a conservation easement as the most conservative approach to protecting the state's investment in land acquisition. If that remains the case despite the challenges described in this testimony, then we encourage you to look carefully at how the terms of the easement are crafted and move away from a damage-control mindset to one that anticipates and supports progressive long term land stewardship. OWEB's commitment to be bold and innovative in their programming, as outlined in OWEB's Strategic Plan, should be a key driver to explore the benefits and harms of using this tool. COLT will remain a partner in exploring these issues and finding ways to address them. Ultimately, we want to see the Land Acquisition program benefit the important conservation work of both land trusts and Tribes and for the state to increase funding investments in this program. We are in the midst of a biodiversity and climate crisis, and the protection and restoration of lands directly address these threats. But it is also crucial at this pivotal time to build a conservation movement that centers land justice, honors Tribal sovereignty, and realizes the interconnectedness of Indigenous people and the lands we love and care for.

Thank you for considering this testimony.

Respectfully yours, the Oregon Land Justice Council,

Sincerely,



Joe Buttafuoco
Executive Director, Coalition of Oregon Land Trusts



Anna-Liza Victory (Cherokee Nation)
Oregon Land Justice Project Manager, Coalition of Oregon Land Trusts



Steve Wise
Executive Director, Southern Oregon Land Conservancy



Joe Moll
Executive Director, McKenzie River Trust

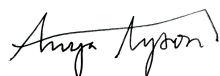




Katie Ryan
COLT Board Vice Chair & Executive Director, The Wetlands Conservancy



Jessica McDonald
Executive Director, Greenbelt Land Trust



Anya Tyson
Rangeland Program Director, The Nature Conservancy of Oregon



Kathleen Ackley
Executive Director, Wallowa Land Trust



Katie Voelke
Executive Director, North Coast Land Conservancy



Rika Ayotte
Executive Director, Deschutes Land Trust



Marti Martino
COLT Board Chair & Executive Director, Blue Mountain Land Trust



Monica McAllister
Community Connections Liaison, East Multnomah Soil & Water Conservation District





Max Beeken
Stewardship Director, Wild Rivers Land Trust



Kevin Gorman
Executive Director, Friends of the Columbia Gorge



WHAT IT MEANS TO PARTNER WITH Accredited Land Trusts

THE LAND TRUST ACCREDITATION
COMMISSION WAS FOUNDED IN 2006



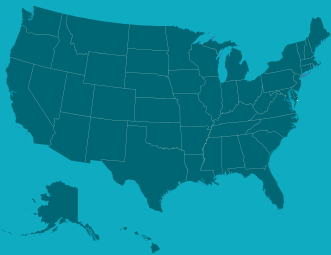
AS AN INDEPENDENT PROGRAM OF THE
LAND TRUST ALLIANCE

THE COMMISSION'S CORE VALUES ARE



INTEGRITY | ACCOUNTABILITY | SERVICE

OVER 470 ACCREDITED LAND TRUSTS



IN 46 STATES AND 2 U.S. TERRITORIES

At its heart, the Land Trust Accreditation Commission is about helping land trusts continue their conservation work in perpetuity. When a land trust achieves accreditation, it means they have met the highest national quality conservation standards.

To be accredited, the organization withstood rigorous evaluation by the Commission when it was first accredited and at every renewal thereafter. While each accredited land trust has its own conservation story, unique protected land, and communities it serves – accreditation verifies that their foundation is built on excellence, trust, and permanence. The network of accredited land trusts has strengthened the whole land trust community.

The Commission assesses land trust applicants across four crucial areas: governance, finance, transactions, and stewardship. I hope the following overview gives you a solid sense of the rigorous evaluation process an accredited land trust goes through to earn your trust and to protect cherished lands forever.

Please reach out to me with your questions, it is a pleasure to learn more about how and why you support your local accredited land trust and to offer a deeper understanding of the accreditation process.

Sincerely,

Melissa Kalvestrand

Melissa Kalvestrand
Executive Director

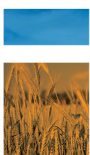
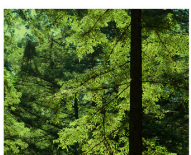
Having an accredited land trust in your community means you have a strong land conservation partner.

- You may be a landowner considering a conservation easement who wants to protect your land's legacy.
- Or a community investor who prioritizes lasting impact.
- Or just someone who wants conservation to make a real difference for people and nature.

Earning the award of accreditation means:

- The land trust is well led and managed. Leaders set clear goals, carefully maintain written records, and act ethically.
- The land trust has verified practices and controls to ensure financial sustainability and accountability.
- The land trust is disciplined in acquiring land and conservation easements. Leaders ensure the presence of conservation value, and legal protections.
- The land trust effectively monitors conservation easements to make sure these legal agreements are being followed on the ground and inspects and manages its conservation fee properties.

Melissa joined the Commission in 2009 and became executive director in 2020. Since then, she has been leveraging the success of the accreditation program to advance the Commission's next phase of work. She has been leading the Commission in engaging with land trusts and the land trust community in new ways to improve their return on investment in the program, including having an extended term length after being accredited for 15 years.



LAND TRUST 
ACCREDITATION
COMMISSION

An independent program of the Land Trust Alliance

THE STANDARDS

Together, land trusts have established a set of guidelines for how to run a land trust responsibly: *Land Trust Standards and Practices* (the Standards). These guidelines describe how to operate a land trust legally, ethically and in the public interest, with a sound program of land transactions and land stewardship. The Land Trust Alliance holds the Standards and requires all members of the Alliance to adopt them.

are made up of
12 BROAD PRINCIPALS

broken down into
59 PRACTICES

which are made up of
188 PRACTICE ELEMENTS

The accreditation seal is a mark of distinction in land conservation. It is awarded to land trusts meeting the highest national standards for excellence and conservation permanence.

EXCELLENCE

PERMANENCE

TRUST



THE REQUIREMENTS

The Commission evaluates a sample of the practice elements, which are known as the “indicator elements.” The Commission establishes the accreditation requirements to give more specificity of how it verifies the indicator elements are met. Publishing the requirements in the *Requirements Manual* enables commissioners to make decisions that are fair and consistent.

The requirements are listed in four groups: Governance, Finance, Transactions and Stewardship.

The Commission works with the Land Trust Alliance to follow best practices in establishing the specific requirements used to make fair and consistent decisions, based on these criteria, which guide the development of each requirement.

- Consistent with the language of the specific indicator element in *Land Trust Standards and Practices*
- Consistent with Alliance materials, published law, other published sources, and/or other professional advice (e.g., accountants, appraisers, etc.)
- Essential to land trusts and the land trust community
- Equitable, fair, and feasible for all land trusts
- Verifiable at a reasonable cost

GOVERNANCE

Good governance ensures that a land trust is operating properly and transparently. The Accreditation Requirements for governance evaluate a land trust's board organization, operations, and their ability to make responsible decisions. The Commission verifies compliance in the following areas:

- Organizational Documents
- Board Structure and Operations
- Board Meetings
- Strategic Goals
- Conflicts of Interest and Other Policies

FINANCE

A strong financial foundation and ongoing financial management help ensure the promise of perpetuity. The Accreditation Requirements for finance evaluate that a land trust has clear financial procedures, strong fiscal oversight by the board, accurate financial reports and ethically uses donor moneys. The Commission verifies compliance in the following areas:

- Financial Records
- Board Oversight
- Gift Acknowledgement & Donor Restrictions
- Internal Controls
- Stewardship and Defense Funding
- Insurance

TRANSACTIONS

Conservation property transactions need to be properly completed to ensure that conservation values will be protected forever. Accreditation Requirements for transactions evaluate that land trusts complete and manage complex transactions, comply with tax code requirements, and that they develop and maintain necessary documentation. The Commission verifies compliance in the following areas:

- Project Due Diligence
- Project Review and Approval
- Conservation Easement & Fee Title Deeds
- Baseline Documentation Reports
- Tax Deduction
- Recordkeeping

STEWARDSHIP

Land trusts must practice responsible stewardship of conservation properties to uphold the promise of perpetuity, meet legal requirements for being a qualified holder, and to maintain its reputation in its community. The Commission verifies compliance in the following areas:

- Conservation Easement Monitoring & Conservation
- Property Inspections
- Conservation Property Management Plans
- Conservation Easement Enforcement & Amendment Policies
- Conservation Easement Amendments & Extinguishments
- Conservation Easement Enforcement & Conservation Property Ownership Challenges
- Conservation Easement Stewardship Records

UNDERSTANDING WHAT THE COMMISSION VERIFIES

Each accredited land trust completes a rigorous review process and joins a network of organizations united by strong ethical practices. This trusted network of land trusts has demonstrated fiscal accountability, strong organizational leadership, sound transactions and lasting stewardship of the lands they conserve.

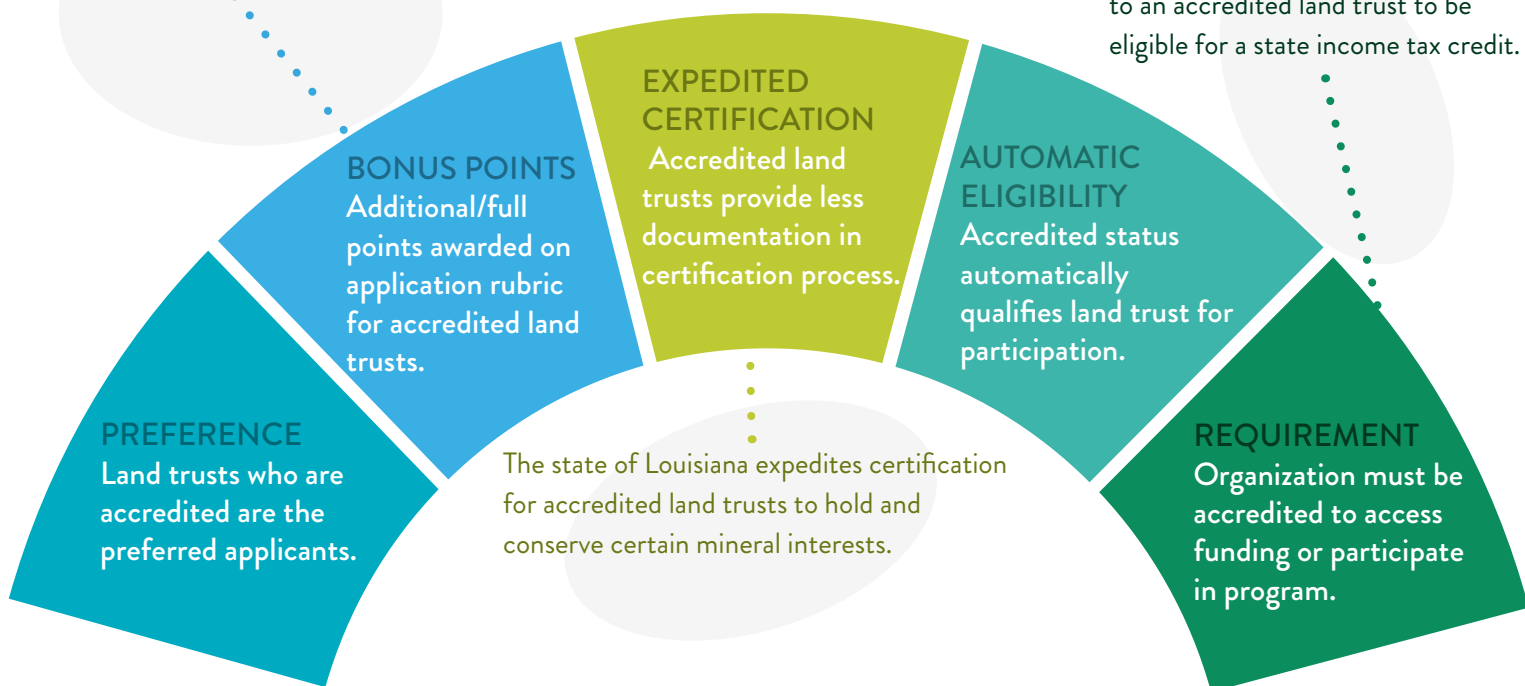
- SOUND FINANCES •
- ETHICAL CONDUCT •
- RESPONSIBLE GOVERNANCE •
- LASTING STEWARDSHIP •

PARTNERING WITH ACCREDITED LAND TRUST

Donors, agencies, foundations, and funders work with accredited land trusts in a variety of ways. Below are examples of how programs have considered accredited status when working with land trusts.

Being accredited gives applicant full points on “Experience and Ability” in New York State for the Regional Economic Development Councils (REDC) and the Consolidated Funding Application (CFA).

In Georgia, landowners must donate fee lands or conservation easements to an accredited land trust to be eligible for a state income tax credit.



ABOUT THE COMMISSION

Staff

Headquartered in Saratoga Springs, New York, the Land Trust Accreditation Commission has eight staff members. The staff manage the program including reviewing applications, fielding questions, and creating and sharing accreditation resources.

Commissioners

The Commission is governed by a board of diverse land conservation and nonprofit management experts from around the country who serve as commissioners. Commissioners volunteer thousands of hours annually, governing and serving as peer reviewers.

WE'RE HERE TO HELP

Interested in learning more about partnering with accredited land trusts? We welcome your questions and are here to help.



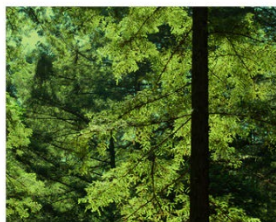
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An independent program of the Land Trust Alliance

Accreditation Requirements Manual

March 2023



Sound Finances
Ethical Conduct
Responsible Governance
Lasting Stewardship

Requirements Manual

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March 2023 Edition, *updated February 7, 2024 to correct typographical error*

The 2023 *Requirements Manual* replaces prior editions of the Manual. The Commission's [website](#) contains a history of the Manual.

The Commission designed this material to provide information about the subject matter covered. The Commission cannot give legal, accounting, tax, or other professional advice. Land trusts are encouraged to obtain independent legal and professional advice to assist with implementing *Land Trust Standards and Practices* and applicable state and federal laws.

Contacting the Commission

By mail

36 Phila Street, Suite 2, Saratoga Springs, NY 12866

By phone

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Introduction

Standards, Indicator Elements, and Requirements

The accreditation seal is a mark of distinction in land conservation. It is awarded to eligible land trusts meeting the highest national standards for excellence and conservation permanence. To be eligible, a land trust must be a U.S.-based 501(c)(3) tax-exempt public charity or quasi-governmental organization, have been incorporated for at least two years, and have completed at least two direct conservation easement or conservation property (fee land property acquired for conservation purposes) acquisition projects.

Through a rigorous review process, the Land Trust Accreditation Commission verifies a land trust's compliance with *Land Trust Standards and Practices* (Standards) by evaluating a sample of the elements within the Standards, which are called the "indicator elements."

[Click here](#) for a copy of the 2017 Standards.

[Click here](#) for the list of indicator elements.

The *Requirements Manual* (Manual) provides land trusts greater specificity about how the indicator elements are verified through the "requirements" and enables commissioners to make decisions that are fair and consistent and that accommodate the diverse nature of land trusts.

Indicator Elements Organized in Four Groups

The Manual organizes the indicator elements into four groups.

- Governance
- Finance
- Transactions
- Stewardship

This format makes it easier for you to compile the documentation needed for the accreditation application and streamlines the Commission's review. Within each of the four groups listed above, you will find two sections: "Indicator Elements" and "Requirements." See more in the ["How to Use this Manual"](#) section below.

Risk-Based Approach Ties Rigor of Review to Risk

In response to land trust feedback, the Commission developed the requirements with a risk-based mindset to ensure the accreditation review focuses more on high-risk areas to make the best use of land trusts' time. The requirements take into account risk to an individual land trust and risk to the land trust community. The Commission considers four types of risk – conservation, financial, operational, and reputational – as well as the frequency and impact of the risk.

What is New?

The Manual was first published in 2012 and was substantially updated in 2018 to reflect the 2017 Standards and indicator elements. The 2023 edition of the Manual is largely unchanged from the 2021 one but includes updates to respond to feedback on the 2021 Manual, clarify expectations, address additional areas of risk in the land trust community, and reflect changes that impact the land trust community. New requirements are phased-in as noted. Additional details about the updates are described in the document, "Summary of Changes to the 2023 Requirements Manual," available on the Commission's [website](#).

Accreditation Application

The accreditation application includes pre-application materials, targeted verification documents, application questions, application documents, and documentation from land and easement projects. To learn what documents are required and when, use the links below. The actual application is completed using an online application (Accreditation Management System).

[Click here](#) for a reference copy of the first-time application.

[Click here](#) for a reference copy of the renewal application.

The *Applicant Handbooks* outline each step in the accreditation process, including what happens at the Commission.

[Click here](#) to access the handbook for either first-time or renewal applicants.

Because the accreditation application is used to verify your land trust meets the accreditation requirements, it is essential your land trust has all of the applicable documents. Some documents only need to be provided if the situation applies to your land trust. These are generally noted with a statement: "*If your land trust...*"

For example, in the Transactions group of documents, "Documentation of transaction approval delegation" is only required if the full board does not approve each land and conservation easement transaction.

Be sure your land trust retains documentation of meeting the accreditation requirements. For accredited land trusts, this includes reporting on how it met the requirements over the accredited term, even if you no longer hold an interest in the property (such as selling or transferring to another entity). Land trusts must provide copies of complete and final documents as well as other required forms (such as the Land Conservation Project List, Schedule of Dedicated and Restricted Funds, and Legal Defense Reserves Calculator) as part of providing a complete application. A land trust should plan for the time, resources, and documentation needed to apply for accreditation.

How to Use this Manual

1. Read this Introduction in its Entirety

The introduction explains the format of the Manual and the individual sections.

2. Review the Indicator Elements

The indicator elements are found at the beginning of each group: Governance, Finance, Transactions, and Stewardship.

3. Examine the Requirements

A list of requirements is provided for each group of indicator elements; the requirements are separated into subcategories and numbered for easier reference. The requirements specify what the Commission will verify within the accreditation application and application documents provided for each group of indicator elements. You can think of the requirements as the “grading key” for the documents you provide.

Bold Font

The bold font is one key to understanding how the Commission uses a risk lens in evaluating your accreditation application and application documents and in making accreditation [decisions](#).

- Requirements in bold font correspond to areas where individual land trusts or the land trust community face frequent or high conservation, financial, operational, or reputational risk. Each land trust must have documents demonstrating all the bold requirements are met; if not, corrective action will be required.

For example, in the “Governance: Strategic Goals” section, there is a bold requirement: “Strategic goals (or plan) established by board.” Each land trust must show that its board developed strategic goals or a strategic plan. If the board has not, it will need to establish strategic goals or a strategic plan before the land trust can be awarded accreditation or have accreditation renewed.

- Requirements that are not in bold font are just as important, but corrective action is situational and depends on risk. Corrective action for non-bold requirements may be required after the application reviewers assess the information in the accreditation application in the context of the land trust’s specific facts and circumstances and determine the level of risk. In the Commission’s experience, many land trusts are acceptable in these areas. However, there are occasions where the risk may be high if the requirements are not met. If a potential high-risk area is identified, the land trust may be asked for clarification, additional documentation, and/or corrective action.

For example, in the “Governance: Board Structure and Operations” section, there is a non-bold requirement: “Land trust generally operates in accordance with its bylaws.” If the application reviewers were to flag that the number of board members is not consistent

with the bylaws, then they will look at the risk in the context of the rest of the application documents. If the bylaws call for a board of 9-15 members and the land trust has 16 board members and shows a highly functioning board, then this is likely low risk and would not require any action. If, however, the land trust only had four board members and appeared to be controlled by a single individual, then this would likely be high risk and require corrective action.

Detail of Review

The words used in the requirements are another key to understanding how a risk lens is used and what level of detail the application reviewers will use when evaluating the application documents.

- If a requirement uses the word “exists,” this means the application reviewers will simply verify if the document is present or not. Application reviewers will skim the document to make sure there are no high-risk concerns; on the rare occasion that something is flagged as high-risk, the land trust may be asked for clarification, additional documentation, and/or corrective action.

For example, in the “Stewardship: Conservation Easement Enforcement and Amendment Policies” section, there is a requirement: “Violation policy and/or procedures exist.” Each land trust must show that it has a conservation easement violation policy and/or procedures. Application reviewers will skim these, and most documents will be found acceptable. However, if the policy were to state that the land trust would take no action to resolve a major violation so long as the landowner paid the land trust, then this would be flagged as high risk and require corrective action.

- If a requirement uses words like “sufficient,” “appropriate,” or “generally,” this means the application reviewers will consider the facts and circumstances and evaluate whether or not there are high-risk concerns; some variation in how land trusts meet the requirement is expected.

For example, in the “Stewardship: Conservation Easement Enforcement and Conservation Property Ownership Challenges” section, there is a requirement: “Board informed or involved in resolution as appropriate to scale of violation or ownership challenge.” The application reviewers will evaluate the extent and nature of the violation or ownership challenge and what steps the land trust is taking to resolve the issue. If the land trust were to face a major violation or ownership challenge (such as a third party constructing a house that will involve legal action and significant expense to resolve), then the application reviewers will look at the high-risk nature of this issue and will likely expect to see the board involved in some way. However, if the land trust were to have a more moderate violation or ownership challenge (such as a temporary structure that was removed upon request), then the application reviewers will look at the lower-risk nature of this issue and would likely find it acceptable that the board was only informed of the issue.

In this way, what is appropriate is viewed in the context of the specific facts and circumstances.

There may be areas not listed as a specific requirement but that relate directly to other areas in the 2017 Standards that, if not addressed, put the land trust or accreditation program at such high risk that clarification, additional documentation, and/or corrective action may be needed. Similarly, if a land trust's documents do not show it meets the requirements, the Commission may require alternative documentation or corrective action to confirm compliance.

4. Review the Definitions and Lists of Examples

The requirements and application documents include some definitions and lists of examples.

- Definitions or specific clarification of terms are given for terms noted with the symbol [?] to help your land trust understand how to meet the requirements.

For example, in the "Governance: Conflicts of Interest and Other Policies" section, there is a requirement that a conflict of interest policy applies to all insiders[?]. The question mark signals that a definition is given for the term insiders. To meet the requirement, a land trust's conflict of interest policy needs to apply to all insiders listed in the definition.

- Examples are provided to help your land trust understand the requirement or the types of documents expected in the application.

For example, in the "Finance: Financial Records and Financial Health" section, there is a requirement: "Form 990 substantially complete and accurate." The parenthetical "such as" examples highlight what the application reviewers look for in a Form 990.

Evaluating Land Trusts against the Requirements

Expectations Differ for First-Time and Renewal

- If you are a first-time applicant, your land trust needs to show compliance with the requirements in its recent work, except when a longer period is noted.
- If your land trust is already accredited, your land trust needs to show compliance with the requirements over your entire accredited term when you apply for renewal.

For example, in the "Transactions: Baseline Documentation Reports" section, a first-time applicant is required to have a complete baseline documentation report signed at or before closing for at least its most recent conservation easements. An accredited land trust will need to show in its application that it had a complete baseline documentation report signed at or before closing for every conservation easement it accepted over its accredited term.

Phasing in Requirements

To ensure land trusts have time to implement new requirements, the Commission may decide to phase in a requirement; these are noted throughout with a “Starting in...” or “Started in ...” notation. Accredited land trusts are expected to begin meeting these requirements as noted.

For example, in the “Transactions: Project Due Diligence” section there is a requirement for visually inspecting properties before closing. Each land trust will need to have documentation of this activity for projects starting in 2019. A land trust does not have to go back and document its visual inspections retroactively for projects before that time.

Facts and Circumstances Matter

Each land trust is different, and the application reviewers evaluate the documents with your land trust’s unique facts and circumstances in mind.

For example, in the “Transactions: Project Review and Approval” section, the information provided to the board before it makes a decision to accept a conservation property for an all-volunteer land trust that meets monthly and visits every potential property before acquiring it would likely look very different from the materials provided to a board that meets quarterly and relies on staff to vet conservation acquisitions.

Help Reviewers Understand Your Story

Isolated and Rare Things Happen

Your land trust may have isolated or rare circumstances when it is not able to implement the indicator elements and show compliance with the requirements; this does not necessarily preclude it from being accredited or renewed. The Commission will review the facts and circumstances and determine the appropriate corrective action, based on whether the requirement is bold or non-bold (see page 6). It will consider if:

- There is documentation that your land trust is typically compliant and has a system to achieve compliance.
- The situation was clearly an isolated or rare event.
- The circumstances preventing your land trust from complying were clearly explained.
- Your land trust took alternative steps to meet the intent of the practice and/or mitigate risks associated with the non-compliance.
- The noncompliance does not put your land trust or the accreditation program at risk.

For example, in the “Transactions: Baseline Documentation Reports” section, baseline documentation reports need to be signed at or before closing. However, a land trust could explain the circumstances for its one baseline that was not signed until two weeks after closing. The baseline was mailed to the landowner before closing, but the landowner left the country before signing it. A subsequent email from the landowner included an apology for the oversight and commitment to signing it as soon as he returned. The land trust’s 10 other

baselines completed that year were completed and signed before closing. The application reviewers could find this noncompliance was isolated and rare and determine that no additional clarification, additional documentation, and/or corrective action is needed.

Explanations Help

You can save your land trust time and help the application reviewers by explaining upfront areas of where your land trust did not meet the requirements. You should include relevant facts, circumstances, and explanations. The online application has a place for you to upload this information. You can reach out to the Commission's [help desk](#) if you have questions about what information would be important to include.

For More Resources and Information

Members of the Land Trust Alliance have access to the [Resource Center](#) for background information on and resources for each of the indicator elements that can help your land trust be successful in the accreditation process.

- The guidance for the indicator elements have call-outs with more information specifically related to accreditation.
- There are also five introductory online courses on accreditation: [Introduction to Accreditation and the Requirements Manual](#), along with courses on Governance, Finance, Transactions, and Stewardship.
- You can also use the Resource Center to search for sample documents, such as conflict of interest or recordkeeping policies, strategic plans, board recruitment tools, financial reports, internal controls, financial procedures, communication about tax code requirements, easement drafting, management plans, baseline documentation reports, amendment policies, procedures for approving permitted rights, and lots more!
- The Land Trust Alliance also hosts [webinars](#) each year that include topics related to the indicator elements, such as financial management of restricted gifts, current conditions reports, evaluating appraisals, and many more.

To make it easier for you to access these materials, the Manual includes links as shown below. It is most helpful if you log into the Resource Center before clicking on the links in the Manual.

Governance

[Learn more about this group](#)

← [LINK TO ONLINE COURSE](#)

Indicator Elements – [Compiled Guidance for Governance Indicator Elements](#)

(Please scroll to bottom of linked Resource Center page to view compiled guidance)

← [LINK TO COMPILED GUIDANCE
FOR THIS GROUP](#)

- 1B2.** Establish strategic goals for implementing the mission, and then review and update them, as needed, at least once every five years
- 2B1.** Incorporate or organize according to the requirements of state law and maintain legal status

- 3C2.** The board meets a minimum of three times per year and maintains adopted minutes of each meeting
- 3C3.** Provide board members with sufficient and timely informational materials prior to each meeting to make informed decisions

← [LINKS TO INFORMATION ABOUT
SPECIFIC INDICATOR ELEMENTS](#)

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Governance

[Learn more about this group](#)

Indicator Elements – [Compiled Guidance for Governance Indicator Elements](#)

(Please scroll to bottom of linked Resource Center page to view compiled guidance)

- | | |
|--|--|
| 1B2. Establish strategic goals for implementing the mission, and then review and update them, as needed, at least once every five years | 3C2. The board meets a minimum of three times per year and maintains adopted minutes of each meeting |
| 2B1. Incorporate or organize according to the requirements of state law and maintain legal status | 3C3. Provide board members with sufficient and timely informational materials prior to each meeting to make informed decisions |
| 2B2. Operate in accordance with established bylaws | 4A1. Adopt a written conflict of interest policy that addresses, for all insiders, how conflicts are identified and avoided or managed |
| 2C1(b). Do not knowingly engage in prohibited activities, such as private inurement or impermissible private benefit | 4A2. Document the disclosure and management of actual and potential conflicts |
| 3A3. The board hires, oversees and evaluates, at least annually, the performance of any executive director (or chief staff person) | 9G1. Adopt a written records policy that governs how and when organization and transaction records are created, collected, retained, stored and destroyed |
| 3B1. Have a board of sufficient size, skills, backgrounds and experience to conduct its work effectively | |
| 3B3. Have a board development process that includes procedures for recruiting and training board members | |

Requirements

I. Organizational Documents ^{2B1, 2B2}

1. **Land trust is in good standing.**
2. Bylaws include significant operational provisions.

II. Board Structure and Operations ^{2B2, 3A3, 3B1, 3B3, (also 3A2 in Finance)}

1. Board recruitment procedures exist.
2. New board members trained.
3. Board of sufficient size, skills, backgrounds, and experience to conduct its work effectively.
4. Land trust generally operates in accordance with its bylaws.
5. **Board provides sufficient oversight over operations.**
6. **If your land trust has staff, board sufficiently oversees and evaluates performance of the chief staff person.**

III. Board Meetings ^{3C2, 3C3}

1. **Board meets at least three times per year.**
2. **Board members provided with sufficient informational materials several days before each meeting to make informed decisions.**
3. Board meeting minutes sufficiently document board discussion and action.
4. Board adopts its meeting minutes.

IV. Strategic Goals ^{1B2}

1. **Strategic goals (or plan) established by board.**
2. Strategic goals (or plan) reviewed by board within past five years.

V. Conflicts of Interest and Other Policies ^{2C1(b), 4A1, 4A2, 9G1}

1. **Records policy covers organization, transaction, and stewardship records?**
(?Related records are also addressed in "Transactions: Recordkeeping" and "Stewardship: Conservation Easement Stewardship Records.")
2. **Conflict of interest policy:**
 - a. **Applies to all insiders?**
(?Board members; staff (if any); substantial contributors; parties related to board members, staff and substantial contributors; those who have ability to influence the decisions of the land trust; those with access to information not available to the general public.)
 - b. **Addresses how conflicts are identified and avoided or managed**
3. Meeting minutes or other records document conflicted party absent for the vote.
4. **Transactions with insiders appropriately managed so they do not result in private inurement.**

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Finance

Learn more about this group

Indicator Elements – [Compiled Guidance for Finance Indicator Elements](#)

(Please scroll to bottom of linked Resource Center page to view compiled guidance)

- | | |
|--|--|
| <p>2C1(a). File a complete and accurate annual information return (Form 990 or equivalent) with the Internal Revenue Service</p> <p>3A2. The board provides oversight of the land trust's finances and operations by: (a) Reviewing and approving an annual budget, (b) Working to ensure that sufficient financial resources are available, (c) Receiving and reviewing financial reports and statements in a form and with a frequency appropriate for the scale of the land trust's financial activity, (d) Reviewing the externally prepared financial audit, review or compilation</p> <p>5B2. Provide timely written acknowledgment of all gifts, including land and conservation easements, in keeping with IRS charitable contribution substantiation requirements</p> <p>5B3. Maintain financial and other systems to document and comply with any donor restrictions on gifts</p> <p>6A2. Develop and implement a strategy to address any deficit-spending trends</p> <p>6A3. Assess the nature and variability of revenue and seek to diversify funding sources</p> | <p>6A4. Build and maintain sufficient operating reserves to sustain operations</p> <p>6A5. Build and maintain dedicated or restricted funds sufficient to cover the long-term costs of stewarding and defending the land trust's land and conservation easements; (a) If funds are insufficient, adopt a plan to secure these funds and a policy committing the funds to this purpose</p> <p>6C1. Obtain an annual financial audit, review or compilation by an independent certified public accountant or a qualified accounting professional, in a manner appropriate for the scale of the land trust</p> <p>6D1. Establish written internal controls and accounting procedures, including segregation of duties, in a form appropriate for the scale of the land trust, to prevent the misuse or loss of funds</p> <p>6E2. Carry general liability, directors and officers liability, property and other insurance, all as appropriate to the land trust's risk exposure or as required by law</p> |
|--|--|

Requirements

I. Financial Records and Financial Health ^{2C1(a), 3A2(b), 6A2, 6A3, 6A4, 6C1}

- Audited, reviewed, or compiled financial statements obtained annually at the following level based on total annual support and revenue[?]; include footnotes and disclosures; and show net assets without donor restrictions, with board designation, and with donor restrictions.**

([?]Excludes value of donated properties/conservation easements but includes moneys from grants, from special fundraising, and for the purchase of land and/or conservation easements.)

- **>\$1,000,000: Audit by independent CPA** Threshold applies to fiscal years ending 12/31/2022 and beyond; for earlier fiscal years, audit expected at the level listed in the applicable *Requirements Manual* for that year
 - **\$250,000 - \$1,000,000: Review by independent CPA**
 - **<\$250,000: Compilation by CPA; if not using a CPA, the compilation must be prepared by an independent qualified accountant** Threshold applies to fiscal years ending 12/31/2020 and beyond; for earlier fiscal years, review expected when support and revenue exceeded \$100,000
2. **Form 990 substantially complete and accurate.** (Such as financial statements generally reconcile with audit, review, or compilation; fundraising, management and general, and program service expenses segregated; insider transactions and/or family or business relationships between board members appropriately reported; relevant schedules completed.)
 3. **Public support test met**, unless a quasi-governmental entity.
 4. Operating surplus[?] exists at the end of last fiscal year, unless statement from board officer sufficiently explains reason for deficit.
([?]Net assets without donor restrictions, excluding land, property, and equipment, show an increase per the most recent audit, review, or compilation.)
 5. **Substantial spending deficits not a trend.**
 6. A concentrated or sole source of funding not overly relied on.
 7. **Net operating reserves[?] at the end of last fiscal year sufficiently cover three months of operating expenses, unless there is a specific board evaluation of operating reserve needs and a feasible plan to address the needs.**
([?]Net assets without donor restrictions [excluding land, property, equipment, and any net assets board-designated for stewardship and defense] and any net assets with donor restrictions for operations. Calculated based on the most recent audit, review, or compilation.)
 8. Debt or lease payment obligations generally can be met.

II. Board Oversight ^{3A2}

1. Board approves annual budget.
2. **Board reviews annual audit, review, or compilation.**
3. Board reviews financial reports periodically through the year that include the following:
 - a. Net assets[?] without donor restrictions, with board-designation, and with donor restrictions
([?]Net assets are the difference between total assets and total liabilities on the balance sheet. Report must list each of the three categories of net assets that applies to the land trust.)
 - b. Statement of expenses and revenue that shows the following:
 - i. Actual year-to-date operating revenue[?] and total expenses as compared to budget
([?]Excludes grants and contributions restricted by donors for specific purposes, other sources of funds that are not intended for use in operations, and grants and contributions not yet released from donor restrictions. Report should include operating revenue when restrictions are released on grants and contributions. Grants for land and conservation easement acquisition should be reported in (ii).)
 - ii. Schedule of restricted gifts/grants activity showing donor-restricted money received and released during the reporting period (if any), with level of detail appropriate to the scale of the land trust's financial activities

4. Board works to ensure sufficient financial resources are available.

III. Gift Acknowledgement and Donor Restrictions ^{5B2, 5B3}

1. **Gift acknowledgement letter for any gift[?] greater than \$250 provided contemporaneous to the gift.**
([?]Cash, land, or conservation easements, even if donor indicates deduction may not be taken.)
2. **Gift acknowledgement letters include the following:**
 - a. **Detailed gift description**
 - b. **Statement that no goods or services were provided or a good faith estimate of the value of any goods and services provided**
3. **Donor-restricted moneys are appropriately classified, tracked, and used; financial records show the following:**
 - a. **Gifts/grants solicited for specific purposes or solicited using the term “endowment” are donor restricted in accordance with the donor/grantor materials or communications**
 - b. **The receipt and use of funds are in accordance with donor/grantor restrictions**

IV. Internal Controls ^{6D1}

1. Written internal controls and accounting procedures address risk of misuse, loss, or misstatement of funds.
2. Appropriate action taken to address any significant internal control issues and/or recommendations for significant changes to financial procedures listed in the management letter or correspondence that accompanied the most recent audit, review, or compilation.

V. Stewardship and Defense Funding ^{6A5}

1. **Has at least \$3,500 per conservation easement in board-designated or restricted stewardship funding.** If a first-time applicant does not have the full amount, a feasible plan with specific funding targets and timelines exists so that the land trust will have the full amount before its first renewal.
2. **Has sufficient financial resources to cover conservation property stewardship[?]**
([?]Costs associated with owning and maintaining the property and annual stewardship/management activities identified in the management plan as essential for the property and its intended use.)
3. **Has amount specified by the [Legal Defense Reserves Calculator](#) for conservation easements and conservation properties in board-designated or restricted defense funding[?]** If an applicant does not have the full amount, it has at least half of the required funds, and a feasible plan with specific funding targets and timelines exists so that the land trust will have the full amount before its next renewal.
([?]Stewardship and defense moneys can be co-mingled, but the total required is the sum of the stewardship and defense amounts.)

VI. Insurance ^{6E2}

1. Board or delegated entity evaluates[?] insurance needs at least every five years to determine risk exposure and needs for at least the following:

- a. Directors and officers liability insurance
 - b. Property insurance
 - c. Insurance required by law (Such as workers' compensation insurance.)
(²Example evaluation documentation includes board or committee meeting minutes, analysis of insurance needs by delegated staff member, recommendations from insurance provider given to the board, report presented to the board or delegated committee.)
- 2. **General liability insurance policy exists.**
 - 3. General liability insurance covers significant risks.

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Transactions

[Learn more about this group](#)

Indicator Elements – [Compiled Guidance for Transactions Indicator Elements](#)

(Please scroll to bottom of linked Resource Center page to view compiled guidance)

For all conservation land or conservation easement transactions:

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| <p>1A3. Do not knowingly participate in transactions that are potentially fraudulent or abusive</p> <p>3D1. The board reviews and approves every land and conservation easement transaction; (a) However, the board may delegate decision-making authority on transactions if: (i) It establishes written policies or has bylaws provisions that define the limits to the authority given to the delegated entity and (ii) The delegated entity provides timely notification in writing to the full board of any completed transactions</p> <p>8B2. Develop and apply written project-selection criteria that are consistent with the land trust's conservation priorities</p> <p>8C1. Visually inspect properties before buying or accepting donations of conservation land or conservation easements to determine and document whether: (a) There are important conservation values on the property, (b) The project meets the land trust's project-selection criteria</p> <p>9F1. Prior to closing and preferably early in the process, have a title company or attorney investigate title for each property or conservation easement the land trust intends to acquire</p> <p>9F1(a). Update the title at or just prior to closing</p> <p>9F2. Evaluate the title exceptions and document how the land trust addressed mortgages, liens, severed mineral rights and other encumbrances prior to closing</p> | <p>so that they will not result in extinguishment of the conservation easement or significantly undermine the property's important conservation values</p> <p>9F3. Promptly record land and conservation easement transaction documents at the appropriate records office</p> <p>9G2. Keep originals of all documents essential to the defense of each real property transaction in a secure manner and protected from damage or loss</p> <p>9G3. Create and keep copies of these documents in a manner such that both originals and copies are not destroyed in a single calamity</p> <p>9H1. When buying land, conservation easements or other real property interests, obtain an independent appraisal by a qualified appraiser in advance of closing to support the purchase price; (a) However, a letter of opinion from a qualified real estate professional may be obtained in the limited circumstances when: (i) A property has a very low economic value, (ii) A full appraisal is not feasible before a public auction, (iii) Or the amount paid is significantly below market value</p> <p>9H2. In limited circumstances where acquiring land, conservation easements or other real property interests above the appraised value is warranted, contemporaneously document: (a) The justification for the purchase price, (b) That there is no private inurement or impermissible private benefit</p> |
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In addition, if a tax-deductible transaction:

- 9E2.** Review, on the land trust's own behalf, each potentially tax-deductible conservation easement for consistency with the Treasury Department regulations (U.S.C. §1.170A-14), especially the conservation purposes test of IRC §170(h)
- 10A1.** Inform potential land or conservation easement donors who may claim a federal or state income tax deduction (or state tax credit), in writing and early in project discussions, that: (a) The project must meet the requirements of IRC §170 and the accompanying Treasury Department regulations and any other federal or state requirements, (b) The donor is responsible for any determination of the value of the donation, (c) The Treasury Department regulations require the donor to obtain a qualified appraisal prepared by a qualified appraiser for gifts of property valued at more than \$5,000, (d) Prior to making the decision to sign the IRS Form 8283, the land trust will request a copy of the completed appraisal, (e) The land trust is not providing individualized legal or tax advice
- 10B2.** Sign the Form 8283 only if the information in Section B, Part I, "Information on Donated Property," is complete and is an accurate representation of the gift; (a) Refuse to

sign the Form 8283 if the land trust believes no gift has been made or the property has not been accurately described

- 10C2.** Evaluate the Form 8283 and any appraisal to determine whether the land trust has substantial concerns about the appraised value or the appraisal
- 10C3.** Discuss substantial concerns about the appraisal, the appraised value or other terms of the transaction with legal counsel and take appropriate action, such as: (a) Documenting that the land trust has shared those concerns with the donor, (b) Seeking additional substantiation of value, (c) Withdrawing from the transaction prior to closing, (d) Or refusing to sign the Form 8283
- 10C4.** When engaging in transactions with pass-through entities of unrelated parties, particularly those offered or assembled by a third party or described as a syndication by the IRS: (a) Require a copy of the appraisal prior to closing, (b) Decline to participate in the transaction if the appraisal indicates an increase in value of more than 2.5 times the basis in the property within 36 months of the pass-through entity's acquisition of the property, the value of the donation is \$1 million or greater and the terms of the transaction do not satisfy the Land Trust Alliance Tax Shelter Advisory

In addition, if a conservation easement:

- 9D2.** If a conservation easement contains restrictions or permitted rights that are specific to certain zones or areas within the property, include the locations of these areas in the easement document so that they can be identified in the field
- 9E1.** For every conservation easement, (a) Individually tailor it to the specific property, (b) Identify the conservation values being protected, (c) Allow only uses and permitted rights that are not

inconsistent with the conservation purposes and that will not significantly impair the protected conservation values (d) Avoid restrictions and permitted rights that the land trust cannot monitor and enforce, (e) Include all necessary and appropriate provisions to ensure it is legally enforceable

- 11B1.** For each conservation easement, have a baseline documentation report, with written descriptions, maps and photographs, that documents: (a) The

	conservation values protected by the easement, (b) The relevant conditions of the property as necessary to monitor and enforce the easement	completion of a full baseline documentation report by closing, the landowner and land trust sign 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)] at closing
11B2.	Prepare the report prior to closing and have it signed by the landowner and land trust at or prior to closing; (a) In the event that seasonal conditions prevent the	

Requirements

I. Project Due Diligence^{8B2, 8C1, 9F1, 9F1(a), 9F2, 9F3, 9H1, 9H2}

1. **Project-selection criteria exist.**
2. Approved projects generally consistent with project-selection criteria.
3. Visual inspection to document the property's conservation values as part of the project evaluation completed before closing.^{Started in 2019}
4. **Title investigation by title company or attorney identifies ownership and encumbrances[?] for each project.**
 (?Includes mortgages, severed mineral rights, severed water rights, tax liens or judgments, easements, use agreements, covenants or other restrictions. If mineral rights are excluded from the title investigation, then include a risk analysis of the potentially severed mineral rights.)
5. Title investigation updated by title company or attorney within 30 days before closing.
6. **Encumbrances and/or severed mineral rights shown[?] in the title investigation appropriately addressed so they will not result in extinguishment of the conservation easement or significantly undermine the conservation values.**
 (?Example documentation includes mortgage subordination recorded before or contemporaneous to the conservation easement; mortgage discharge before closing; mineral remoteness report; water rights due diligence report; memo to file with analysis of how substantial access easements or rights-of-way could impact project.)
7. **Independent appraisal[?] by qualified appraiser obtained prior to closing for each purchase or bargain-sale purchase of conservation property, conservation easements, or other real property interests.** If the property has a very low economic value, an appraisal is not feasible before a public auction, or the amount paid is significantly below market value, a letter of opinion from a qualified real estate professional can be obtained instead of an appraisal.
 (?Must comply with Uniform Standards of Professional Appraisal Practice and be prepared by a state-licensed or state-certified appraiser who has verifiable conservation easement or conservation property real estate experience. The following are *not* considered acceptable: landowner's appraisal [unless the land trust is listed as an intended user]; appraisal for an adjacent property; tax assessment; summary of comparable sales by individuals other than qualified appraisers.)
8. If purchased above appraised value, documentation appropriately justifies the purchase price and confirms there was no private inurement or impermissible private benefit.

9. Land trust addresses substantial concerns⁹ with the appraisal or appraised value before the purchase.
(⁹If the property interest appraised does not reflect the actual interest being purchased, the appraisal does not consider restrictions or conditions placed on the property by the seller, or if there are significant concerns about the conditions or assumptions in the appraisal.)

II. Project Review and Approval ^{3D1, (also 3C3 in Governance)}

1. Board or delegated entity reviews each project.
2. **Board or delegated entity receives sufficient materials describing the project several days in advance of the decision-making meeting.** (Such as project location, project size, analysis of how the project meets the project-selection criteria, number/type of reserved rights retained.)
3. **Board or delegated entity approves each project before closing.**
4. If project significantly changes after approval, then notice of change provided to board or delegated entity before closing. (Such as significant changes in size, restrictions, number/type of reserved rights.)
5. **If decision-making authority delegated, delegation policy or bylaws provisions define limits given to delegated entity.** (Such as requiring full board approval if a conflicted party is involved, requiring committee review before a final decision is made.)
6. If decision-making authority delegated, timely notification of completed transactions provided to the board.

III. Conservation Easement and Fee Title Deeds ^{9D2, 9E1, 9E2, 9F3}

1. **Conservation easements are perpetual and include the following:**
 - a. **Name of grantor and grantee**
 - b. **Legal description**
 - c. **Identification of protected conservation values**
 - d. **Locations of specific zones or areas**, if restrictions or permitted rights are specific to such areas (Such as building envelopes, building exclusion zones.)
 - e. **Control over future exercise of significant permitted rights, including designation of when grantee review or approval is required and how review or approval is obtained**
 - f. **Right of entry that does not unduly limit access to monitor**
 - g. **Right to enforce and to take immediate action**
 - h. **Extinguishment and proceeds provisions**
 - i. **Baseline documentation report reference**
2. **Tax-deductible conservation easements also include the following consistent with the Treasury Department regulations and Tax Court decisions:**
 - a. **Identification of conservation purposes**
 - b. **Prohibition on surface mining**
 - c. **Limitation on assignment**
 - d. **Approval provisions that do not allow lack of grantee's response to grantor's request to be automatic approval of the activity** ^{Started in 2022}
 - e. **Extinguishment provisions that require:**

- i. **Grantee be entitled to at least the proportionate value⁷ of the conservation easement at the time of the gift**
(⁷Must not subtract a) the value of permitted improvements since the time of the gift or b) the satisfaction of any and all prior claims) Started in 2022
 - ii. **Grantee to use proceeds in a manner consistent with the conservation purposes**
 - iii. **Extinguishment can only occur for unexpected changes that make continued use of the property impossible or impractical for conservation purposes**
 - iv. **Extinguishment can only be accomplished by judicial proceedings**
- 3. Permitted rights in conservation easements:
 - a. Are generally consistent with conservation purposes
 - b. Do not significantly impair protected conservation values
 - c. Are not so broad that they negate other conservation easement provisions
- 4. Restrictions and permitted rights generally can be monitored or enforced.
- 5. Conservation easements and fee title deeds submitted for recording generally within a week after the final signature(s). Started in 2019

IV. Baseline Documentation Reports 11B1, 11B2

- 1. **Every conservation easement has a baseline documentation report (or current conditions report) that includes the following:**
 - a. **Date of completion**
 - b. **Written descriptions, maps and photographs that document the following:**
 - i. **Protected conservation values**
 - ii. **Relevant conditions of the property as necessary to monitor and enforce the conservation easement**
 - c. **Acknowledgement attesting to the accuracy of the report signed by the following:**
 - i. **Land trust**
 - ii. **Landowner**, for all easements completed in 2004 or later (or documented attempt to obtain signature)

If a first-time applicant has a baseline documentation report (or current conditions report) for each conservation easement but one or more are missing some of the required content above, a feasible plan with strategies and timelines to upgrade them before its first renewal exists.

- 2. **Baseline documentation reports are complete and signed by the land trust and landowner at or before closing.** If seasonal conditions prevent this, interim data and a schedule for finalizing the full report are signed by the land trust and landowner at or before closing.
- 3. Baseline documentation reports are distinct documents that represent the property's condition at a point in time.

V. Tax Deduction 1A3, 9E2, 10A1, 10B2, 10C2, 10C3, 10C4

- 1. Written notification to potential land or conservation easement donors includes the following:

- a. The project must meet the requirements of Internal Revenue Code §170 and the accompanying Treasury Department regulations and any other federal or state requirements
- b. The donor is required to obtain a qualified appraisal prepared by a qualified appraiser for gifts of property valued at more than \$5,000
- c. The land trust will request a copy of the completed appraisal
2. Notification of tax code requirements provided to potential donors before closing.
3. Individualized legal or tax advice not provided.
4. Land trust evaluates each transaction and takes actions to resolve substantial concerns[?] with the appraisal, appraised value, or other terms of the transaction to ensure the land trust does not knowingly participate in potentially fraudulent or abusive transactions, including the following:
 - a. Involving legal counsel as appropriate
 - b. Taking appropriate action including one or more of the following: documenting concerns were shared with the donor, seeking an independent substantiation of value, withdrawing from the transaction prior to closing, asking to see the landowner's appraisal prior to closing, documenting the board's decision to proceed with the transaction and/or with signing the Form 8283, refusing to sign the Form 8283
 - c. Signed the Form 8283 only when a gift was received

([?]If the title investigation or other documentation shows the property has been held for a short period, the landowner appears to have inflated expectations for the value of the donation, the appraised value does not appear defensible in light of the land trust's knowledge of local land values, the appraisal appears to contain unjustified extraordinary assumptions, the appraised value is significantly in excess of the donor's cost or adjusted basis [if recent].)
5. Land trust evaluates the Form 8283 and any landowner's "qualified appraisal" and addresses concerns before signing the Form 8283 for the following:
 - a. Landowner's appraisal is "qualified"[?] and includes the following:
 - i. Property description for the gift that was donated[?]
 - ii. Effective date not more than 60 days before the donation
 - iii. Statement the appraisal was prepared for income tax purposes
 - iv. Value for the entire contiguous parcel, if clearly applies
 - v. Consideration of enhancement, if clearly applies

([?]A qualified appraisal is defined by Treasury Department Regulations and contains specific items, such as the qualifications of the appraiser, the method of valuation used to determine fair market value [such as the comparable sales approach or income approach], and the specific basis for the valuation [such as inclusion of comparable sales transactions].)

([?]The property description should reflect the terms of any agreement or understanding entered into (or expected to be entered into) that relates to the use, sale, or other disposition of the donated property.)
 - b. Form 8283 includes the following:
 - i. Name of landowner(s) that matches landowner(s) in title investigation
 - ii. Detailed gift description (or supplemental statement)
 - iii. Appraised fair market value that matches value(s) in appraisal
 - iv. Amount received in a bargain sale, if any
 - v. Donor's cost or adjusted basis ^{Started in 2019}
 - vi. Date of gift[?]

([?]For conservation easements, year of gift needs to match year conservation easement recorded.)

6. If the land trust pays for the landowner's appraisal, payment to landowner appropriately acknowledged. (Such as on the Form 8283, gift acknowledgement letter, other tax forms.)
7. **The land trust follows the then current [Land Trust Alliance Tax Shelter Advisory](#), including the following:**
 - a. **Comprehensive due diligence and analysis of transactions with pass-through entities of unrelated parties (particularly those offered or assembled by a third-party) conducted before closing to determine if a transaction meets the terms of the Advisory or is otherwise potentially fraudulent or abusive**
 - b. **Does not participate in a transaction with a pass-through entity of unrelated parties when a) the appraisal indicates an increase in value of more than 2.5 times the basis in the property within 36 months of the pass-through entity's acquisition of the property and b) the value of the donation is \$1 million or greater**

VI. Recordkeeping ^{9G2, 9G3, (also 11F3 in Stewardship)}

1. **Originals[?] of the following records are retained, kept generally secure and protected from damage or loss:**
 - a. **Legal agreements, deeds, conservation easements, amendments**
 - b. **Critical correspondence, including those related to project goals, tax and legal matters, enforcement, other matters essential to the project**
 - c. **Baseline documentation reports**
 - d. **Title insurance policies or evidence of title investigation**
 - e. **Surveys, if any**
 - f. **Appraisals used to substantiate the purchase price or used by the landowner to substantiate the value on the Form 8283**
 - g. **Forms 8283**
 - h. **Conservation easement monitoring reports**
 - i. **Fee property inspection reports**
 - j. **Contracts and leases in effect for long-term land management activities**
 - k. **Conservation easement stewardship records, including substantive notices, approvals, denials, interpretations, exercise of significant permitted rights** ^{Started in 2019}

([?]Originals are the land trust's primary, permanent records and can be electronic or paper.)

2. **Copies retained of the following records:**
 - a. **Critical correspondence (see above)**
 - b. **Baseline documentation reports**
 - c. **Title insurance policies, if any**
 - d. **Unrecorded surveys, if any**
3. **Originals and copies are stored in locations that could not be destroyed in a single calamity.**
4. **Copies are replicas of signed originals.**

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Stewardship

[Learn more about this group](#)

Indicator Elements – [Compiled Guidance for Stewardship Indicator Elements](#)

(Please scroll to bottom of linked Resource Center page to view compiled guidance)

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| <p>11B3. When there are significant changes to the land or the conservation easement (such as a result of an amendment or the exercise of a permitted right), document those changes in an appropriate manner, such as through monitoring reports, a baseline supplement or current conditions report</p> <p>11C2. Monitor each conservation easement property at least once per calendar year; (a) If the land trust uses aerial monitoring, conduct on-the-ground monitoring at least once every five years, (b) Promptly document the annual monitoring activities for each conservation easement</p> <p>11E1. Adopt a written policy and develop written procedures for documenting and responding to potential conservation easement violations</p> <p>11E2. Investigate potential violations in a timely manner and promptly document all actions taken</p> <p>11F3. Maintain a permanent record of all notices, approvals, denials, interpretations, and the exercise of any significant permitted rights</p> <p>11H1. Adopt and follow a written policy or procedure addressing conservation easement amendments that is consistent with the Land Trust Alliance Amendment Principles</p> <p>11J1. In the rare case that it is necessary to extinguish a conservation easement, in whole or in part, (a) Follow the terms of the conservation easement with respect to taking appropriate action and obtain judicial or regulatory review when required by law or specified in the</p> | <p>easement deed, (b) Ensure there is no private inurement or impermissible private benefit, (c) Take steps to avoid or mitigate harm to conservation values and/or use any proceeds in a manner consistent with the conservation easement deed, (d) Consider the land trust's actions in the context of its reputation and the impact on the land conservation community at large</p> <p>12B1. Develop a written land management plan for each conservation property within 12 months after acquiring the land to: (a) Identify the property's conservation values, including any significant cultural and natural features or those that have significant community value, (b) Identify the overall management goals for the property, (c) Identify activities to achieve the goals and to reduce any risks or threats to the conservation values, (d) Specify the uses that are appropriate for the property, in keeping with the property's conservation values, any restrictions and donor or funder requirements</p> <p>12C2. Inspect properties at least once per calendar year for potential management problems and promptly document the inspection</p> <p>12C3. Address management problems, including encroachments, trespass and other ownership challenges, in an appropriate and timely manner and document the actions taken</p> |
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Requirements

I. Conservation Easement Monitoring and Conservation Property Inspections ^{11C2, 12C2}

1. **Each conservation easement monitored once per calendar year.** (Monitoring shown over accredited term at renewal; shown over last three years at first-time.)
2. **Each conservation property inspected once per calendar year.** (Inspections shown over accredited term at renewal; shown over last three years at first-time.)
3. **Monitoring or inspection reports include the following:** ^{Started in 2020 for conservation property inspection reports}
 - a. **Inspection date**
 - b. **Property inspected**
 - c. **Name of inspector**
 - d. **Observations related to property's condition and conservation values**
 - e. **Observations related to any potential conservation easement violations or conservation property ownership challenges**
 - f. **Date report completed** ^{Started in 2022}
4. Monitoring or inspection reports completed generally within three months of the monitoring or inspection date.
5. Monitoring or inspection methodology[?] sufficient to identify conservation easement violations or conservation property ownership challenges.
([?]Method must be appropriate to the type of monitoring and inspections conducted, such as on-the-ground, aerial, remote sensing/satellite imagery, etc.)
6. If using aerial or remote methods to monitor conservation easements or inspect conservation properties, on-the-ground visit occurs at least once every five years. ^{Starting in 2024 for conservation properties}

II. Conservation Property Management Plans ^{12B1}

1. **Every conservation property has a management plan that includes the following:**
 - a. **Date plan completed or updated** ^{Stared with plans created or updated in 2022 and beyond}
 - b. **Identification of conservation values** (such as cultural, natural, or community values)
 - c. **Management goals**
 - d. **Activities to achieve management goals**

If a first-time applicant has a management plan for each conservation property but one or more are missing some of the required content above, a feasible plan with strategies and timelines to upgrade the plans before its first renewal exists.
2. Management plan has sufficient detail to effectively protect and manage the property. (Such as maps with location of key property features or specific activities, summaries of restrictions or donor/funder requirements that inform uses, maps that show property location and boundaries.)
3. Management plan does not allow uses that adversely impact the conservation values and/or violate restrictions on the property.
4. Management plans generally completed within 12 months of acquisition.

5. Management plans generally updated within 12 months of new parcels being added to the property. (Such as with updated maps, new property information.)
6. Relevant sections² of management plans generally updated after significant changes to the conservation values or natural features. (Such as after wildfires, hurricanes.)
(²Depending on nature of change, updates to sections on conservation values, management goals, activities to achieve goals, or maps.)

III. Conservation Easement Enforcement and Amendment Policies ^{11E1, 11H1}

1. **Violation policy and/or procedures exist.**
2. **Amendment policy and/or procedures:**
 - a. **Require amendments to have a net beneficial or neutral effect on the protected conservation values**
 - b. **Prohibit impermissible private benefit and private inurement**

IV. Conservation Easement Amendments and Extinguishments ^{11H1, 11J1}

1. **Amendments generally consistent with the [Land Trust Alliance Amendment Principles](#), including having documented the following:**
 - a. **Having a net beneficial or neutral effect on the protected conservation values**
 - b. **Not resulting in private inurement or impermissible private benefit**
2. **Extinguishment actions are documented to show:**
 - a. Followed conservation easement terms with respect to obtaining judicial or regulatory review (or obtained written legal counsel determination why judicial or regulatory review not needed)
 - b. Did not result in private inurement or impermissible private benefit
 - c. Took steps to avoid or mitigate harm to conservation values
 - d. Used any proceeds appropriately
 - e. Did not put land trust's or land trust community's reputation in jeopardy
3. **Board informed or involved as appropriate to scale of amendment or extinguishment.**
4. **If co-held, co-holder involved in amendment or extinguishment according to terms of conservation easement or other agreement.**

V. Conservation Easement Enforcement and Conservation Property Ownership Challenges ^{11E2, 12C3}

1. **Enforcement action or actions taken to address ownership challenges are documented to show:**
 - a. Were timely
 - b. Were consistent with conservation values and/or restrictions
 - c. Did not result in private inurement or impermissible private benefit
2. **Board informed or involved in resolution as appropriate to scale of violation or ownership challenge.**
3. **If co-held, co-holder involved in enforcement, ownership challenge, or resolution according to terms of conservation easement, deed, or other agreement.**

VI. Conservation Easement Stewardship Records ^{11B3, 11F3}

1. **Significant changes to the land** (such as resulting from natural disaster or exercise of a permitted right) **or changes to the conservation easement** (such as resulting from an amendment) **sufficiently documented.** (Such as with documentation that includes the date, written descriptions, and photographs and/or maps.) Started in 2019
2. Substantive notices, approvals, denials, interpretations, and the exercise of significant permitted rights sufficiently documented. Started in 2019
3. **Approved activities consistent with conservation easement purposes and terms.**
4. **Approved activities do not result in private inurement or impermissible private benefit.**

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