



# Reference Application Packet for Accreditation Renewal

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### Have additional questions?

If you have any questions, please contact the Commission.

Phone: 518.587.3143

E-mail: [info@landtrustaccreditation.org](mailto:info@landtrustaccreditation.org)

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**LAND TRUST**   
**ACCREDITATION**  
**COMMISSION**

An independent program  
of the Land Trust Alliance

## OVERVIEW


The application for renewal of accreditation is completed entirely online using the Accreditation Management System (AMS); this reference version of the application is a guide only. Your organization will need to answer questions and upload documents into the AMS. Step-by-step instructions are embedded in the system, along with easy access to many application resources.

*If there are differences between this reference copy and the version on the AMS, the AMS takes precedence.*

### Resources to use with this Reference Application

- [Applicant Handbook](#)—for information about the steps in the application process and timeline.
- [Requirements Manual](#)—for information on what the Commission evaluates for each accreditation indicator element.
- [Website](#)—to find [video tutorials](#) and additional information.

### Tips for completing the Application

- The full application consists of a series of questions and attachments over three steps in the process (registration, pre-application, and application). Some responses to questions trigger required “attachments.” Documentation for a sampling of your land trust’s projects is also required.
- The format of the AMS application follows the four functional groups included in the *Requirements Manual*: governance, finance, transactions, and stewardship.
- In this reference application, the  symbol denotes the document(s) to be uploaded. The <sup>?</sup> symbol means there is a definition or explanation in the [Glossary & Clarification of Application Terms](#). The definitions are also included on the AMS.
- How much is too much? Your answers to the questions should be clear and candid. Do what you can to help readers understand the work that you do.
- On the rare occasion your land trust did not meet a requirement, explain the circumstances (you will be prompted) and see the *Requirements Manual* for help on what to include.
- If your land trust is legally connected to another entity (like an LLC or supporting organization), first contact the Commission ([info@landtrustaccreditation.org](mailto:info@landtrustaccreditation.org)) to find out if any additional information is needed. Based on that, see the applicable [Addendum for Multiple Corporations – Basic-Level Information](#) or the [Addendum for Multiple Corporations -- Intermediate-Level Information](#) for what the related entity will need to provide.


## REGISTRATION

Note: an applicant must gather the following information prior to submitting its renewal registration form via the online renewal application system. In addition, the registration requires payment of the \$850 [renewal registration fee](#). The \$850 is separate from the application fee due at the time of application. To calculate your application fee please visit the [Timeline and Costs](#) webpage.

### Land Trust Information

Is your land trust a member of the Land Trust Alliance?

yes  no

 If no, provide a brief explanation of why the land trust is not a member. (Please note the general nature of this comment will be shared with the Alliance so it can better understand the needs and interests of the land trust community.)

### Related Corporations <sup>+</sup>

Does your land trust operate with or have an additional corporation, governing authority, or related entity that is legally linked to it (such as an LLC or a supporting organization)?

yes  no

If yes, provide the name(s) of the entity or entities along with a brief description of your organization's relationship with each.

## Renewal Application Registration Terms of Agreement

### Renewal Registrant Agreements

By submitting this registration form our organization agrees to the following:

Understanding Program Requirements: That a representative of our organization has read and is responsible for reviewing updates to and being familiar with the requirements for accreditation, including the following Commission publications.

- The *Applicant Handbook*
- The *Requirements Manual*
- The applicable Accreditation Fee fact sheet

Application Contents: That our organization will use the online system to submit an application for renewal and provide evidence that our organization complied with each indicator element and accreditation requirement throughout its accredited term; evidence includes the following:

- A complete pre-application questionnaire and all required attachments.
- A complete renewal application questionnaire and all required attachments.

- Required project and other targeted verification documentation.
- Documentation of how our organization met any expectation(s) for improvement issued at the previous application and/or issued during interim compliance confirmation.

### Land Trust Accreditation Commission Agreements

By submitting this registration form, our organization understands that the Commission agrees to follow its published policies and procedures, including its confidentiality policy.

### I agree to the Registration Terms of Agreement


- I Agree

*† Applicants that operate with or are legally linked to more than one corporation, governing authority, or related entity (such as an LLC or a supporting organization) must contact the Commission as early as possible in the application process, so the Commission can determine the level of application information that will be required, either basic- or intermediate-level information, about the related entity. Please note that additional fees may apply. For more information see the Commission's policy, [Requirements for Land Trusts with Multiple Corporate Structures or Corporate Combinations](#).*

## PRE-APPLICATION

### General

#### 1. Overview of Land Conservation Holdings

- a. Number of conservation easements now held: \_\_\_\_
- b. Number of conservation easement acres now held: \_\_\_\_
- c. Number of conservation fee properties<sup>2</sup> now owned: \_\_\_\_
- d. Number of conservation fee property acres now owned: \_\_\_\_
- e. Does your Land Conservation Project List indicate that there are gaps in your annual conservation easement monitoring and/or annual conservation fee property inspections or a baseline documentation report or management plan was not completed on time?  
 yes  no  
 If yes, include 3, explanatory statement(s)

#### 2. Related Entities

- Does your land trust have any related corporate entities (such as a LLC, supporting organization) required to provide additional information in the application?
- yes  no

### PAUSE

If **yes** and you have not yet received a determination on the level of information required, please contact the Commission as soon as possible. If the Commission has already made a determination, see [Addendum for Multiple Corporations – Basic-Level Information](#) or [Addendum for Multiple Corporations – Intermediate-Level Information](#) for the information required in the pre-application. **Be sure to contact the Commission** if you need to make changes to the related entities connected to this application.

#### Conflicts of Interest – Review Team Assignments

Please review the list of [commissioners and application reviewers](#) and the list of [Commission staff](#). If your land trust has a real or perceived conflict of interest (*positive or negative*) with anyone listed, check the box next to the name(s) of the individual(s) [*a list is provided in the online pre- application*] with a brief description of the nature of the real or perceived conflict(s). (*Please note: this information will be used to assign non-conflicted members to the team that will review your application.*)




#### Attachments

1. Accreditation Agreement ([download template](#)) \*Note: applicants can choose to either sign a copy of this document and upload it into the pre-application or use the e-Signature option in the pre-application to sign the agreement. The agreement should be signed by an individual with the authority to enter into contracts on behalf of the organization.

2. Land Conservation Project List ([download template](#)) ([View tutorial on completing the List here.](#))
3. *If your Land Conservation Project List indicates that there are gaps in your annual conservation easement monitoring and/or annual conservation fee property inspections or a baseline or management plan was not completed on time, attach a statement explaining the circumstances that resulted in each non-compliance and how your organization has since ensured compliance with this practice.*

## Governance

### Questionnaire & Attachments as applicable

1. Over the accredited term,<sup>2</sup> has your land trust had a land or conservation easement acquisition (purchase or donation), sale, amendment, or violation with an insider??  
 yes  no  
  
 If yes, describe each land or conservation easement acquisition (purchase or donation), sale, amendment, or violation with an insider over the accredited term and include:
  - a. The name of the project;
  - b. The name of the insider;
  - c. Insider's relationship to the land trust;
  - d. Date of the acquisition (purchase or donation), sale, amendment, or violation;
  - e. Description of the acquisition (purchase or donation), sale, amendment, or violation; and
  - f. How private inurement was avoided.
  
2. Over the accredited term, has your land trust completed a financial transaction (*such as contracts for legal or bookkeeping services, rental payments, purchases of goods or services, loans*) with an insider?  
 yes  no  
  
 If yes, describe each financial transaction with an insider over the accredited term and include:
  - a. The name of the insider;
  - b. Insider's relationship to the land trust;
  - c. Date of the transaction;
  - d. Description of the transaction, including, if applicable, length of contract, frequency of payments, etc.;
  - e. The amount paid to the insider and how the amount was determined; and
  - f. How private inurement was avoided.
  
3. *If your land trust answered no to questions 1 and 2, over the accredited term has your land trust managed any other conflicts of interest involving board members?*  
 yes  no  
  
 If yes, briefly describe the most recent example of a conflict management and indicate whether the board member was absent from the board meeting where there was a vote.

# Finance

## Questionnaire

1. What are your land trust's total anticipated operating expenses<sup>2</sup> for its current fiscal year?  
\$\_\_\_\_\_
2. What are your required Legal Defense Reserves as determined by [Legal Defense Reserves Calculator](#) (right-click and select save link as). *If your organization operates in more than one state, please use the [Multiple State Legal Defense Reserves Calculator](#).*  
\$\_\_\_\_\_
3. Using the results from your land trust's completed Legal Defense Fund Reserves Calculator, does your land trust have the necessary board-designated or restricted defense funding?  
 yes  no

Note: If no, please prepare a defense funding plan to include with your application (*such as plan that includes a specific funding target, specific strategies with timelines to meet the funding targets by the time of next renewal, a description of any new policies or procedures that will be implemented to carry out the plan*).


## Attachments

1. Most recent Form 990 (or Form 990-EZ or Form 990-N) with all schedules and statements
2. A completed Schedule of Dedicated and Restricted Funds (SDRF) ([download template](#)) ([view tutorial on completing Schedule here](#))
3. A completed [Legal Defense Reserves Calculator](#)  
Note: save the file to your desktop before completing the form.

# Transactions

## Questionnaire & Attachments as applicable

1. Over the accredited term, has your land trust has been presented with a land or easement project where it had substantial concerns about the Form 8283, landowner's appraisal, appraised value, or other terms of the transaction?  
 yes  no


 If yes, for the most recent project where there were concerns, provide the project name and describe the concerns and action(s) the land trust took to resolve the concerns.

# Stewardship

## Questionnaire & Attachments as applicable

1. Over the accredited term, have any of your land trust's conservation easements been violated or is your land trust continuing to address older unresolved conservation easement violations?


yes  no  not applicable (please explain)

 If yes, describe each violation and include:

- a. The name of the project;
- b. The nature of the violation;
- c. How and when the issue was discovered, documented, and investigated;
- d. Who was involved at major steps in the violation process, including the role of the board and any co-holders; and
- e. How the violation was resolved (or if unresolved, the steps being taken to resolve it).

2. Over the accredited term, have you had any ownership challenges on your land trust's conservation fee properties or is your land trust continuing to address older unresolved ownership challenges (*such as significant trespass, encroachments, adverse possession claims*)?


yes  no  not applicable (please explain)

 If yes, describe each ownership challenge and include:

- a. The name of the project;
- b. The nature of the ownership challenge;
- c. How and when the issue was discovered, documented, and investigated;
- d. Who was involved at major steps in the process, including the role of the board and any co-holders/owners; and
- e. How the ownership challenge was resolved (or if unresolved, the steps being taken to resolve it).

3. Over the accredited term, have any of your land trust's conservation easements been amended?


yes  no  not applicable (please explain)

 If yes, describe each amendment and include:

- a. The name of the project
- b. Who requested the amendment and why;
- c. How the amendment resulted in a net beneficial or neutral effect on the protected conservation values;
- d. How your land trust analyzed the potential for private inurement and/or impermissible private benefit as a result of granting the amendment; and
- e. Who was involved at major steps in the amendment process, including the role of the board, any legal counsel, and any co-holders.

4. Over the accredited term, have any of your land trust's conservation easements been extinguished in whole or in part (such as boundary line adjustments or amendments releasing land from the conservation easement)?

yes  no  not applicable (please explain)

 If yes, describe each extinguishment and include:

- a. The name of the project;
- b. Who requested the extinguishment and why;
- c. How much land was released from the conservation easement and how much, if any, land was added;
- d. How your land trust followed the conservation easement terms with respect to obtaining judicial review or regulatory review (or obtained written legal counsel determination why judicial or regulatory review was not needed);
- e. How your land trust analyzed the potential for private inurement and/or impermissible private benefit as a result of granting the extinguishment;
- f. What steps your land trust took to avoid or mitigate harm to conservation values;
- g. Whether your land trust obtained any proceeds and how they were used; and
- h. Who was involved at major steps in the process, including the role of the board, any legal counsel, and any co-holders.

## MAIN APPLICATION

### General

#### Questionnaire

##### Land Trust Description

1. Provide a brief description of your land trust. Include the following:
  - Information about your land trust's land conservation work, including any work it does beyond holding conservation easements or conservation fee properties.
  - A summary of your land trust's major accomplishments or proudest achievement since its last application for accreditation.
2. Comments about the value of accreditation and any challenges related to the application process, if any.

##### Land Trust Update

3. Has your land trust changed its name over its accredited term?  
 yes  no  
If yes, provide the former and current name.
4. Has your land trust had major changes in its mission, scope, or operations over its accredited term (*such as completing its first conservation easement or accepting its first conservation fee property, expanding its service area, merging with another organization, accepting a significant number of conservation fee property or conservation easements from another land trust*)?  
 yes  no  
If yes, describe.
5. Has your land trust had major changes in its board over its accredited term (*such as turnover of more than 75% of board members, a large increase or decrease in the size of the board*)?  
 yes  no  
If yes, describe.
6. Has your land trust had changes in key staff over its accredited term (*such the addition of or turnover in the position of executive director or director of land protection*)?  
 yes  no  not applicable (please explain)  
If yes, describe.


7. Does your land trust need to correct<sup>2</sup> the Land Conservation Project List it submitted in its renewal pre-application?

yes  no

 If yes, provide an updated Land Conservation Project List.

8. Does your land trust have any significant changes (or corrections)<sup>2</sup> to make to its Schedule of Dedicated and Restricted Funds, to demonstrate more clearly how your land trust meets stewardship and defense funding requirements?

yes  no

 If yes, provide a revised Schedule of Dedicated and Restricted Funds.

### Attachments

1. Documentation of [stakeholder notification](#) of public comment period
2. *If your land trust has corrections to its Land Conservation Project List*, updated Land Conservation Project List
3. *If your land trust has corrections or updates to its Schedule of Dedicated and Restricted Funds*, updated Schedule of Dedicated and Restricted Funds



**PAUSE**

### Related Entities

If your land trust is applying with multiple, related corporate entities, see [Addendum for Multiple Corporations – Basic-Level Information](#) or [Addendum for Multiple Corporations – Intermediate-Level Information](#) for the information that is required in the main application.

## Expectations for Improvement

The Commission will populate your renewal application with any Expectations for Improvement (EFIs) received by your land trust as part of its previous accreditation or any interim compliance confirmation. For each EFI, your land trust will be required to include the following attachments.


-  A statement describing how and when the EFI was addressed
-  Corresponding documentation that shows how the EFI was addressed

## Governance

### Questionnaire


1. Since its last application for accreditation, has your organization amended its articles of incorporation?

yes  no

 If yes, include G2.

2. Is your land trust in “good standing” in the state it was incorporated?

yes  no

 If no, include G3.

3. Describe the procedures for a) recruiting board members and b) training new board members.

4. Does your land trust employ staff?

yes  no

*If yes, describe a) the board’s process for evaluating the performance of the chief staff person and b) the date of the most recent evaluation.*

5. Board and Staff

a. Number of board members: \_\_\_\_

b. Number of full-time staff: \_\_\_\_


c. Number of part-time staff: \_\_\_\_

6. Number of board meetings in the last 12 months with quorum: \_\_\_\_\_

7. Describe how the board established the strategic goals or strategic plan and the date the board last reviewed them: \_\_\_\_\_

8. Did your land trust have an instance when it was not able to show compliance with the [requirements in the Governance section](#) over the accredited term?

yes  no

 If yes, include G10.

#### Attachments

G1. Signed and dated [Board Resolution for renewal application](#) \*Note: applicants can choose to either sign a completed copy of this document and upload it to the application or use the e-Signature option in the application to complete and sign the resolution. An individual with proper authority should sign the resolution.

G2. *If your land trust amended its articles of incorporation, articles of incorporation (or similar document such as articles of trust, corporate charter)*

- G3. *If your land trust is not in “good standing” in the state it was incorporated: Statement and/or other related documents explaining a) the circumstances, b) how your land trust is addressing the circumstances and c) when the land trust expects to be reinstated in “good standing”*
- G4. Current bylaws
- G5. List of board members and board biographies
- G6. For the most recent board meeting, a) meeting materials (*such as a meeting agenda, minutes of the previous meeting, and information materials for decision items on the agenda*) b) date materials sent and c) corresponding board-adopted minutes
- G7. Strategic goals or strategic plan
- G8. Board-adopted Records Policy
- G9. Board-adopted Conflict of Interest Policy
- G10. *If your land trust has an instance when it was not able to show compliance with the [requirements in the Governance section](#) over the accredited term: Statement and/or related documentation explaining a) the circumstances, b) the alternative steps your land trust took to meet the intent of the requirement and/or mitigate risks associated with the non-compliance and c) how your land trust typically complies with the requirement (*The Commission will review the information to determine if the instance was isolated and rare and risks were reasonably mitigated.*)*

## Finance

### Questionnaire







1. Complete the online chart showing total support and revenue, total expenses and whether an audit, review, or compilation was completed each year over the accredited term

	Most Recent Year	Second Year Prior	Third Year Prior	Fourth Year Prior	Fifth Year Prior
Year Ending					
Total Support and Revenue					
Total Expenses					
Level of External Financial Evaluation					

2. Did the correspondence that accompanied the most recent audit, review, or compilation of your land trust’s financial records (including findings from a “Single Audit,” if applicable) indicate that significant changes should be made to your land trust’s financial procedures?

yes    no    not applicable (please explain)

If yes, include F2a.

3. Has your land trust amended or filed a new Form 990 (or Form 990-EZ or Form 990-N) since submitting its pre-application?
- yes  no
-  If yes, include F3.
4. Did your land trust have an operating surplus<sup>2</sup> at the end of the last fiscal year?
- yes  no
-  If no, include F4.
5. Did your land trust have sufficient operating reserves<sup>2</sup> at the end of the last fiscal year to cover at least three months of operating expenses?
- yes  no
-  If no, include F5.
6. Using the results from your land trust's completed Legal Defense Fund Reserves Calculator submitted in the pre-application, does your land trust have the necessary board-designated or restricted defense funding for your conservation fee properties and conservation easements?
- yes  no
-  If no, include F12
7. Do the classifications of net assets without donor restrictions, with board-designation, and with donor restrictions in the land trust's most recent audit, review, or compilation (submitted in the application above) align with the classifications on the Schedule of Dedicated and Restricted Funds (SDRF)?
- yes  no
-  If no, include F15
8. Did your land trust have an instance when it was not able to show compliance with the [requirements in the Finance section](#) over the accredited term?
- yes  no
-  If yes, include F16

#### Internal Controls Certification\*

- I, [NAME], [TITLE], on [DATE] certify that this land trust has written internal financial controls and accounting procedures in place and that these controls are periodically tested to ensure they are effective.

(If you are completing this certification and are not the board chair or executive director, please indicate the date you received authorization from the board chair or executive director to complete this certification: [DATE])

[\\*Read more](#) about internal controls






## Attachments

- F1. Audited, reviewed, or compiled financial statements including footnotes and disclosures for last three fiscal years (If your land trust expended more than \$750,000 in federal dollars and was required to obtain a “Single Audit,” include the Schedule of Findings)
  - *If the audit, review, or compilation is not available yet for the most recent fiscal year:* a balance sheet that shows unrestricted, board-designated, and restricted net assets, and a statement of activities and a statement describing when the evaluation will be complete
- F2. Management letter<sup>2</sup> and/or related correspondence from the preparer that accompanied the most recent audit, review, or compilation
  - *If your land trust did not receive correspondence from the preparer:* Statement of that fact
  - F2a. *If the management letter and/or Schedule of Findings (for a “Single Audit”) indicates significant changes should be made to your land trust’s financial procedures:* Statement describing the actions taken to address the recommended changes
- F3. *If your land trust has an updated or new Form 990:* Form 990 (or Form 990-EZ or Form 990-N) with all schedules and statements
- F4. *If your land trust did not have an operating surplus at the end of the last fiscal year:* Statement from a board officer or executive director explaining the reason for the deficit
- F5. *If your land trust did not have operating reserves to cover three months of operating expenses at the end of the last fiscal year:* Report from the board of its evaluation of operating reserve needs and its plan to address the needs (*such as a plan that includes specific funding targets, specific strategies with timelines to meet the funding targets*)
- F6. Budget for the current fiscal year
- F7. Most recent financial reports provided to the board, such as a statement of financial position (balance sheet) and a statement of activities (budget-to-actual report)
- F8. Minutes from the following board meetings:
  - a. When the budget submitted in F6 was approved
  - b. When the financial reports submitted in F7 were discussed
  - c. When the results of the most recent audit, review, or compilation were presented
- F9. Description of how the land trust obtains funds for conservation easement or conservation fee property stewardship or defense, including applicable materials used to solicit and acknowledge funds (including template letters) and a statement explaining how the moneys received are classified

- F10. A gift acknowledgement letter for a recent cash donation of more than \$250 and the solicitation materials used to acquire the donation
- *If your land trust does not have recent documentation: Statement of that fact*
- F11. A statement that responds to the following questions.
1. What are your land trust's greatest risks related to misuse of funds (*theft, fraud, misappropriation*)?
  2. What are your land trust's greatest risks related to misstatement of funds (*errors in reporting or presentation of financial statements*)?
  3. What are your land trust's greatest risks related to making sure board-designated and donor-restricted funds are used appropriately?
  4. What are your land trust's greatest risks related to the payment of expenses for individuals who have access to checkbooks, bank accounts, or investment accounts?
  5. If your land trust has staff, how does the board manage risks associated with setting compensation for its executive director or chief staff officer?
- F11a. Excerpts from or an annotated version of your internal controls<sup>2</sup> or accounting procedures that address the risks your land trust identified in F11 1-4.
- F12. *If your land trust does not have the full amount of required defense funds: a defense funding plan with specific funding targets, specific strategies with timelines to meet the funding targets by the time of renewal, and a description of any new policies or procedures that will be implemented to carry out the plan*
- F13. Dated evaluation of insurance needs by board or delegated entity that documents the type of coverages reviewed (*such as 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*)
- F14. Certificate of general liability insurance or equivalent documentation (*such as premium summary, declarations page, or other summary page*)
- F15. *If the classifications of net assets without donor restrictions, with board-designation, and with donor restrictions in the audit, review, or compilation do not reconcile with the classifications on the SDRF: Annotated balance sheet or explanation reconciling the SDRF with the financial statements*
- F16. *If your land trust has an instance when it was not able to show compliance with the [requirements in the Finance section](#) over the accredited term: Statement and/or related documentation explaining a) the circumstances, b) the alternative steps your land trust took to meet the intent of the requirement and/or mitigate risks associated with the non-compliance and c) how your land trust typically complies with the requirement (*The Commission will review the information to determine if the instance was isolated and rare and risks were reasonably mitigated.*)*

# Transactions

## Questionnaire

1. Has your land trust purchased a conservation easement or conservation fee property over the accredited term?  
 yes  no  
 If yes, include T2.
  
3. Has your land trust paid more than appraised value when purchasing a conservation fee property or conservation easement over the accredited term?  
 yes  no  not applicable (please explain)  
If yes, how many times? \_\_\_\_\_  
 If yes, include T3.
  
4. Does your land trust delegate final conservation project approval rather than have the full board approve each project?  
 yes  no  
 If yes, include T4.
  
5. Does your land trust have and use a conservation easement template?  
 yes  no  not applicable (please explain)  
 If yes, include T5.
  
6. Over the accredited term, has your land trust had any donated conservation fee properties or conservation easement projects?  
 yes  no  
 If yes, include T6.
  
7. Does your land trust plan to close on one or more conservation easements or conservation fee property transactions in the next year?  
 yes  no  
  
If yes, provide a brief summary of the types of projects in process, including whether they are conservation easements or conservation fee properties and the expected method of acquisition (bargain sale, donation, purchase, mitigation, other).
  
8. Describe your land trust's recordkeeping practices:

- a. How originals (paper or electronic) are kept in a secure manner (such as in a locked cabinet with limited access, in an archive facility with permission needed for access).
- b. How originals (paper or electronic) are protected from damage or loss (such as in a fireproof safe, a bank vault, an archive facility with sprinklers, password protected site with protections against accidental document deletion or revision).
- c. How originals and copies are stored in a way so both are not destroyed in a single calamity (such as paper originals and duplicates being stored in separate locations, electronic duplicates backed up on a remote server or the cloud)


9. Complete the online chart to indicate where the land trust's records are located.

Document	Location of Original	Location of Duplicate
Legal agreements, deeds, conservation easements, amendments		
Critical correspondence, including those related to project goals, tax and legal matters, enforcement, other matters essential to the project		
Baseline documentation reports (for conservation easements)		
Title insurance policies or evidence of title investigation (Note: only title insurance policies are required to be duplicated)		
Surveys, if any (Note: only unrecorded surveys are required to be duplicated)		
Appraisals used to substantiate the purchase price or used by the landowner to substantiate the value on the Form 8283		
Forms 8283		
Conservation easement monitoring reports		
Conservation fee property inspection records		
Contracts and leases in effect for long-term land management activities		

Document	Location of Original	Location of Duplicate
Conservation easement stewardship records, including substantive notices, approvals, denials, interpretations, exercise of significant permitted rights		

10. Did your land trust have an instance when it was not able to show compliance with the [requirements in the Transaction section](#) over the accredited term?

yes  no

 If yes, include T7.

### Attachments

T1. Project Selection Criteria

T2. *If your land trust purchased conservation fee or a conservation easement over the accredited term, for the most recent purchase or bargain sale conservation easement or conservation fee property transaction:*

- Independent appraisal (or letter of opinion) used to substantiate the purchase price
- Purchase price documentation (such as purchase and sale agreement, engagement letter, closing statement)

T3. *If your land trust paid above appraised value for a land or conservation easement over accredited term: Evidence justifying the purchase price for the most recent transaction purchased at above appraised value and documentation that there was no private inurement or impermissible private benefit (such as with contemporaneous trend data for market appreciation, range of value of similar purchases, market factors not covered in the appraisal)*

T4. *If the full board does not approve each conservation fee and conservation easement transaction: Delegation of Transaction Approval Policy (or bylaw provisions with applicable limits)*



T5. *If your land trust uses a conservation easement template: Conservation easement template*

T6. *If your land trust completed donated projects over the accredited term: Example of the written donor notification of tax code requirements for a recently donated project (if no recent projects, a template notification along with statement of when the notification is typically provided)*

T7. *If your land trust has an instance when it was not able to show compliance with the [requirements in the Transactions section](#) over the accredited term: Statement and/or related documentation explaining a) the circumstances, b) the alternative steps your land trust took to meet the intent of the requirement and/or mitigate risks associated with the non-compliance and c) how your land trust typically complies with the requirement (The Commission will review the information to determine if the instance was isolated and rare and risks were reasonably mitigated.)*

# Stewardship

## Questionnaire

1. Does your land trust hold one or more conservation easements?
  - yes  no
  -  If yes, include S1, S2, S3, and S4.
  
2. Did your land trust have an instance when it was not able to show compliance with the [requirements in the Stewardship section](#) over the accredited term?
  - yes  no
  -  If yes, include S5.

## Attachments

- S1. Conservation Easement Violation Policy and/or Procedures
- S2. Conservation Easement Amendment Policy and/or Procedures
- S3. *If your land trust holds conservation easements, recent example of how your land trust documented (such as with a monitoring report, baseline supplement or current conditions report) a significant change to the land covered by the conservation easement (such as resulting from natural disaster or exercise of a permitted right) or change to the conservation easement (such as resulting from an amendment)*
  - *If your land trust has had no such changes to document, provide a statement of that fact*
- S4. *If your land trust holds conservation easements, recent example of stewardship records related to a notice, approval, denial, substantive interpretation, or the exercise of a significant permitted right (such as a landowner's notice to the land trust of the intent to build a permitted barn, the land trust's correspondence with a landowner denying a requested activity be allowed on the property). Provide:*
  - a. The landowner's request/notice
  - b. Your land trust's response to the landowner
  - c. The conservation easement deed
  - d. *If approved, documentation used to determine the approved activities were consistent with conservation easement purposes and terms*
  - e. *If approved, documentation used to determine the approved activities did not result in private inurement or impermissible private benefit*
    - *If your land trust has had no such activities to document, provide a statement of that fact.*
- S5. *If your land trust has an instance when it was not able to show compliance with the [requirements in the Stewardship section](#) over the accredited term: Statement and/or related documentation explaining a) the circumstances, b) the alternative steps your land trust took to meet the intent of the requirement and/or mitigate risks associated with the non-compliance and c) how your land trust typically complies with the requirement (The Commission will review the information to determine if the instance was isolated and rare and risks were reasonably mitigated.)*

## Subsection of Main Application

# TARGETED VERIFICATION DOCUMENTS

To reduce the amount of documentation provided in the overall application, the Commission has shifted some questions and documentation to the Pre-Application that were part of the Application in the past. Based on the applicant's answers and documentation provided in the Pre-Application, the following verification documents could be requested for higher risk areas (e.g., a routine amendment to add acreage would not need additional documentation, but an amendment to add a building envelope likely would). This list helps you understand what documents may be requested for each type of targeted verification item that is selected. Please note: this documentation is separate from the project documentation for projects selected by the Commission (click for [Conservation Easement Project Documentation](#)) (click for [Conservation Fee Project Documentation](#)).

- If you have already included the requested information as part of your main Application, you will not need to upload it again. You will be able to simply cross-reference that document using the online application system.
- For your convenience we have included an "Additional Document" opportunity in each section to explain any missing documentation or provide additional explanations or documents. See instructions on the online system for "Optional: Provide Additional Documentation."

## Governance

### Land or Conservation Easement Transaction with an Insider

- 📄 A statement describing any ways in which the project varied from any of your land trust's standard policies and procedures and, if there were variances, how your land trust avoided actual and perceived favorable treatment of the insider
- 📄 Minutes from the meeting when the decision was made on the acquisition (purchase or donation), sale, amendment, or violation
- 📄 *If the transaction involved a purchase or sale:* a) independent appraisal (or letter of opinion) used to substantiate the purchase price and b) purchase price documentation (*such as purchase and sale agreement, engagement letter, closing statement*)
- 📄 *If the transaction involved a land or conservation easement donation or a bargain sale and a tax deduction was taken:* a copy of the Form 8283, any supplemental statement, and the landowner's corresponding appraisal
- 📄 Additional Document:

## Financial Transaction with an Insider

- 📄 Evidence that shows how your land trust determined there was no private inurement (such as data supporting the rate of compensation paid [such as comparable data of hourly or flat rates paid for similar services, competitive bid results received in response to a solicitation for services, other market analysis of the going rate for the scope of services provided], minutes from the board meeting documenting discussion of how the rate was determined, a memo to file documenting that rate research and analysis was conducted)
- 📄 Minutes of the meeting or other record of approval when the decision was made on the financial transaction
- 📄 Additional Document:

## Land Trusts not Members of the Land Trust Alliance

- 📄 A statement describing how the land trust plans to stay current on best practices and to provide professional training to its staff, board, and/or volunteers in the absence of access to programs and services available to Alliance members
- 📄 A board resolution adopting the 2017 *Land Trust Standards and Practices*

# Transactions

## Evidence of Title Investigation

- 📄 Complete, recorded deed (of fee title or conservation easement depending on project type)
- 📄 Evidence of title investigation (such as a title report, title insurance commitment, title insurance policy)
- 📄 *If the title investigation was completed early in the transaction process, evidence the title investigation was updated within 30 days prior to closing by a title company or attorney (such as with an updated title search or title insurance commitment, a title insurance policy, written communication from an attorney or title examiner that the title investigation was brought current at closing, written escrow or closing instructions requiring the closing agent or title company to bring the title investigation current)*
- 📄 Documentation that shows how encumbrances that could impact the project were addressed, such as:
  - Lien or mortgage subordinations or discharges
  - Mineral remoteness report
  - Statement describing how the land trust assessed any exceptions for the investigation of mineral, oil, or gas rights and assessed the risk that the rights were potentially severed
  - Other documentation (such as water rights due diligence report; memo to file with analysis of how substantial access easements or rights-of-way could impact project)

## Tax Deductions/Transactions of Concern

- 📄 Complete, recorded deed (of fee title or conservation easement depending on project type)
- 📄 Qualified appraisal used to substantiate the tax donation
  - *If the landowner did not provide the appraisal, documentation the land trust requested it from the landowner near the time of signing the Form 8283 and a statement explaining how the land trust confirmed that it did not have concerns about the appraised value when it signed the Form 8283*
- 📄 Signed Form 8283 and supplemental statement
- 📄 Documentation of the land trust's actions to address substantial concerns about the appraised value, appraisal, Form 8283, or other terms of the transaction (*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*)
- 📄 Additional Document:

## Transactions Addressed in Land Trust Alliance [Tax Shelter Advisory](#)

- 📄 Complete, recorded deed (of fee title or conservation easement depending on project type)
- 📄 *If a conservation easement:* Complete, signed baseline documentation report (or current conditions report)
- 📄 Qualified appraisal used to substantiate the tax donation
- 📄 Signed Form 8283 and supplemental statement
- 📄 Documentation of the land trust's comprehensive due diligence and analysis prior to closing to determine if the transaction met the terms of the Land Trust Alliance Tax Shelter Advisory (*such as understanding the people behind the donor entity; evaluating the project against Practice 10C4; providing written notification to the donor of the requirements for accepting a donation of land or conservation easement; obtaining an opinion from outside legal counsel on whether the entire transaction complies with all state and federal laws, the Standards, the Tax Shelter Advisory, the Internal Revenue Code, and U.S. Treasury Regulations; reviewing the due diligence documents and appraisal before closing; seeking additional substantiation of value; sharing concerns with the donor*)
- 📄 Any board meeting minutes or other dated records showing the land trust's board was informed of potential concerns about the transaction and whether it considered taking any action in response to the potential concerns
- 📄 Material provided to the board (or other delegated authority) before the meeting for final approval of the project along with date materials sent
- 📄 Minutes of the board meeting when the project was approved or other record of final decision
- 📄 Additional Document:

# Transactions and Stewardship

## Verification of Older Conservation Easement Project(s)

- 📄 Complete, recorded conservation easement
- 📄 Complete, signed baseline documentation report
- 📄 Any baseline documentation report updates, current conditions reports, or supplements
- 📄 Monitoring reports from over the accredited term

*If applicable for selected project:*

- 📄 Recent example of how your land trust documented *(such as with a monitoring report, baseline supplement or current conditions report)* a significant change to the land covered by the easement *(such as resulting from natural disaster or exercise of a permitted right)* or changes to the conservation easement *(such as resulting from an amendment)*

*If applicable for selected project:*

- 📄 Recent example of stewardship records related to a notice, approval, denial, substantive interpretation, or the exercise of a significant permitted right *(such as a landowner's notice to the land trust of the intent to build a permitted barn, the land trust's correspondence with a landowner denying a requested activity be allowed on the property)*. Provide a) the landowner's request/notice and b) your land trust's response to the landowner.
- 📄 *If activity approved:* documentation used to determine the approved activities were consistent with conservation easement purposes and terms *(such as memo to file, board, or committee minutes)*
- 📄 *If activity approved:* documentation used to determine the approved activities did not result in private inurement or impermissible private benefit
- 📄 Additional Document:

## Verification of Older Conservation Fee Project(s)

- 📄 Complete, recorded deed of fee title
- 📄 Current management plan
- 📄 Inspection reports from over the accredited term *(If land trust inspects more than one time per year, provide one representative report from each year)*
- 📄 Additional Document:

# Stewardship

## Conservation Easement Enforcement


- 📄 Evidence of how the conservation easement violation was discovered, documented, and reviewed (*such as monitoring report, minutes of board or committee meetings, internal memos, communications with landowners*)
- 📄 Documentation that the conservation easement violation was or is being resolved
- 📄 Documentation used to determine that the enforcement actions did not result in private inurement or impermissible private benefit
- 📄 Documentation used to determine the enforcement actions were consistent with conservation values and/or restrictions
- 📄 *If applicable*, documentation that the co-holder was involved according to the terms of the conservation easement or other agreement
- 📄 Additional Document:

## Conservation Property Ownership Challenges

- 📄 Evidence of how the significant conservation property ownership challenge (*such as significant trespass, encroachment*) was discovered, documented, and reviewed (*such as monitoring/inspection report, minutes of board or committee meetings, internal memos*)
- 📄 Documentation that the ownership challenge was or is being resolved
- 📄 Additional Document:


## Conservation Easement Amendments


- 📄 Before- and after-version of the conservation easement deed (or a tracked-changes version)
- 📄 Materials provided to the board (or delegated entity) in advance of its approval of the amendment
- 📄 Record of the approval of the amendment (*such as minutes of the board meeting when the amendment was approved, board resolution, other record of final decision*)
- 📄 *If not included in the above*, documentation used to determine that the amendment resulted in a net beneficial or neutral effect on the conservation values
- 📄 Documentation used to determine that the amendment did not result in private inurement or impermissible private benefit (*such as appraisal, letter of opinion from qualified real estate professional, correspondence with legal counsel, memo to file*)
- 📄 *If applicable*, documentation that the co-holder was involved according to the terms of the conservation easement or other agreement


 *If applicable*, documentation (such as a monitoring report, baseline supplement, or current conditions report) of the change to the conservation easement as a result of the amendment


 Additional Document:

### **Conservation Easement Extinguishment**

 Before- and after-version of the conservation easement deed (or a tracked-changes version)


 Materials provided to the board (or delegated entity) in advance of its approval of the extinguishment

 Record of the approval (such as minutes of the board meeting when the extinguishment was approved, board resolution, other record of final decision)

 Documentation used to determine that there was no private inurement or impermissible private benefit conferred by the extinguishment (such as appraisal, letter of opinion from qualified real estate professional, correspondence with legal counsel, memo to file)

 Evidence that the land trust took the following actions:

- Followed the conservation easement terms with respect to obtaining judicial or regulatory review (or obtained written legal counsel determination why judicial review not needed)
- Took steps to avoid or mitigate harm to conservation values
- Used any proceeds appropriately

 *If applicable*, documentation that the co-holder was involved according to the terms of the conservation easement or other agreement

 Additional Document:






## Subsection of Main Application

# CONSERVATION EASEMENT PROJECT

The Commission will select a sampling of your easement projects and will decide on the type of specific information needed for each one (for instance, enforcement and amendments may or may not be requested depending on timing of the project and the information provided in the pre-application). These projects are selected from those projects completed over the accredited term. This section shows the type of information the Commission may select, to help you organize your records.


- If you have already included the requested information as part of your main application, you will not need to upload it again. You will be able to simply cross-reference that document using the online application system.
- For your convenience we have included an “Additional Document” opportunity in each section to explain any missing documentation or provide additional explanations or documents. See instructions


### General Background Documents

-  Brief description of the project, including project name, size, type of transaction (*such as purchase, donation, bargain sale, mitigation, transfer*), date of acquisition, the role of any partners, clarification of any unusual circumstances that complicated the project, and any other information that will help the reviewer understand the project.
-  *If co-held with another entity*, any co-hold agreements
-  *If a mitigation project*, any mitigation agreements
-  *If your land trust was not able to show compliance with the requirements in this project*: Statement and/or related documentation explaining a) the circumstances, b) the alternative steps your land trust took to meet the intent of the practice and/or mitigate risks associated with the non-compliance and c) how your land trust typically complies with the requirement
-  Additional Document:

## Finance

### Gift Acknowledgement and Donor Restriction <sup>5B2, 5B3</sup>






-  Letter or other written acknowledgement of easement or land gifts valued at more than \$250 (if donation or bargain sale)

 *If applicable, a) solicitation and b) signed acknowledgement for a stewardship and/or defense gift related to the conservation easement*

 Additional Document:


## Transactions


### Project Due Diligence<sup>8B2, 8C1, 9F1, 9F1(A), 9F2,9F3, 9H1,9H2</sup>

-  Evidence that your land trust reviewed the project against its project selection criteria (*such as completed criteria worksheets or checklists, site evaluation checklists, project planning sheets, meeting minutes*)
-  Evidence of visual inspection<sup>2</sup> before closing (*such as site evaluation checklists, site visit report, date-stamped photos of the property, contemporaneous notes, or internal communications*)
-  Evidence of title investigation (*such as a title report, title insurance commitment, title insurance policy*)
  - *If the conservation easement was transferred from a conservation partner, the title investigation documentation can be a complete title investigation, a copy of the conservation partner's past title investigation along with evidence the title investigation was brought current within 30 days of closing, or a statement of how the land trust assessed and addressed title risks (such as by evaluating the title information from the conservation partner, conducting additional title investigation)*
-  *If the title investigation was completed early in the transaction process: evidence the title investigation was updated within 30 days prior to closing by a title company or attorney (such as with an updated title search or title insurance commitment, a title insurance policy, a written communication from an attorney or title examiner that the title investigation was brought current at closing, written escrow or closing instructions requiring the closing agent or title company to bring the title investigation current)*
-  Documentation that shows how encumbrances that could impact the project were addressed, such as
  - Lien or mortgage subordinations or discharges
  - Mineral remoteness report
  - Statement describing how the land trust assessed any exceptions for the investigation of mineral, gas or oil rights and assessed the risk that the rights were potentially severed
  - Other documentation (*such as water rights due diligence report; memo to file with analysis of how substantial access easements or rights-of-way could impact project*)

 Additional Document:

*If conservation easement was purchased:*

 Purchase price documentation (*such as purchase and sale agreement, engagement letter, closing statement*)

 Independent appraisal (or letter of opinion) used to substantiate the purchase price

*If purchased above the appraised value:*

📄 Evidence justifying the purchase price and documenting that there was no private inurement or impermissible private benefit (*such as with contemporaneous trend data for market appreciation, range of value of similar purchases, market factors not covered in the appraisal*)

📄 Additional Document:

### Project Review and Approval<sup>3D1</sup>

📄 Material provided to the board (or other delegated entity) before the meeting to decide final approval of the project along with date materials sent

📄 Minutes of the board meeting when the project was approved or other record of final decision

📄 *If project significantly changed after approval*, documentation that notice of change was provided to the board or delegated entity

📄 If approval delegated, notification of project completion provided to the board

📄 Additional Document:

### Conservation Easement and Fee Title Deeds<sup>9D2, 9E1, 9E2, 9F3</sup>

📄 Complete, recorded deed of conservation easement

### Baseline Documentation Report<sup>11B1, 11B2</sup>

📄 Complete, signed baseline documentation report

📄 *If applicable*, any baseline documentation report updates, current conditions reports, or supplements

📄 *If baseline documentation report was not completed at closing*, interim data and a schedule for finalizing the full report, that was completed and signed by closing

📄 Additional Document:

### Tax Deduction<sup>1A3, 9E2, 10A1, 10B2, 10C2, 10C3, 10C4</sup>


*If applicable for selected project:*

📄 Qualified appraisal used to substantiate the tax donation

- *If the landowner did not provide the appraisal*, documentation the land trust requested it from the landowner near the time of signing the Form 8283 and a statement explaining how the land trust confirmed that it did not have concerns about the appraised value when it signed the Form 8283




📄 Signed Form 8283 and supplemental statement

📄 *If the land trust had substantial concerns about the appraised value, appraisal, Form 8283, or other terms of the transaction*: documentation of the land trust's actions (*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*)

 Additional Document:



### Transactions Addressed in Land Trust Alliance Tax Shelter Advisory<sup>10C4</sup>

*If a project completed with a pass-through entity of unrelated parties that have held the property for less than three years:*

-  Documentation of the land trust's comprehensive due diligence and analysis prior to closing to determine if the transaction met the terms of the Land Trust Alliance Tax Shelter Advisory (*such as understanding the people behind the donor entity; evaluating the project against Practice 10C4; providing written notification to the donor of the requirements for accepting a donation of land or conservation easement; obtaining an opinion from outside legal counsel on whether the entire transaction complies with all state and federal laws, the Standards, the Tax Shelter Advisory, the Internal Revenue Code, and U.S. Treasury Regulations; reviewing the due diligence documents and appraisal before closing; seeking additional substantiation of value; sharing concerns with the donor*)
-  Any board meeting minutes or other dated records showing the land trust's board was informed of potential concerns about the transaction and whether it considered taking any action in response to the potential concerns
-  Additional Document:






## Stewardship

### Conservation Easement Monitoring<sup>11C2</sup>

-  Conservation easement monitoring reports from over the accredited term (*or since acquired if within the past five years*)
-  Additional Document:

### Conservation Easement Amendments<sup>11H1</sup> and Extinguishments<sup>11J1</sup>

*If selected project was amended or extinguished:*

-  Before- and after-version of the conservation easement deed (or a tracked-changes version)
-  Materials provided to the board (or delegated entity) in advance of its approval of the amendment/extinguishment
-  Record of the approval (*such as minutes of the board meeting when the amendment/extinguishment was approved, board resolution, other record of final decision*)
-  *If not included in the above*, documentation used to determine that the amendment resulted in a net beneficial or neutral effect on the conservation values
-  Documentation used to determine that the amendment did not result in private inurement or impermissible private benefit (*such as appraisal, letter of opinion from qualified real estate professional, correspondence with legal counsel, memo to file*)

- 📄 *If applicable*, documentation that the co-holder was involved according to the terms of the conservation easement or other agreement
- 📄 *If applicable*, documentation (such as a monitoring report, baseline supplement, or current conditions report) of the change to the conservation easement as a result of the amendment
- 📄 *If an extinguishment*, also evidence that the land trust took the following actions:
  - Followed the conservation easement terms with respect to obtaining judicial or regulatory review (or obtained written legal counsel determination why judicial review not needed)
  - Took steps to avoid or mitigate harm to conservation values
  - Used any proceeds appropriately
- 📄 Additional Document:

## Conservation Easement Enforcement<sup>11E2</sup>

*If applicable for selected project:*

- 📄 Evidence of how the conservation easement violation was discovered, documented, and reviewed (such as monitoring/inspection report, minutes of board or committee meetings, internal memos, communications with landowners)
- 📄 Documentation that the conservation easement violation was or is being resolved
- 📄 Documentation used to determine that the enforcement actions did not result in private inurement or impermissible private benefit
- 📄 Documentation used to determine the enforcement actions were consistent with conservation values and/or restrictions
- 📄 *If applicable*, documentation that the co-holder was involved according to the terms of the conservation easement or other agreement
- 📄 Additional Document:




## Stewardship Records<sup>11B3, 11F3</sup>

*If applicable for selected project:*

- 📄 Recent example of how your land trust documented (such as with a monitoring report, baseline supplement or current conditions report) a significant change to the land covered by the easement (such as resulting from natural disaster or exercise of a permitted right) or changes to the conservation easement (such as resulting from an amendment)

*If applicable for selected project:*

- 📄 Recent example of stewardship records related to a notice, approval, denial, substantive interpretation, or the exercise of a significant permitted right (such as a landowner's notice to the land trust of the intent to build a permitted barn, the land trust's correspondence with a landowner denying a requested activity be allowed on the property). Provide a) the landowner's request/notice and b) your land trust's response to the landowner.






-  *If activities approved*, documentation used to determine the approved activities were consistent with conservation easement purposes and terms (*such as memo to file, board or committee minutes*)
-  *If activities approved*, documentation used to determine the approved activities did not result in private inurement or impermissible private benefit
-  Additional Document:

## CONSERVATION FEE PROJECT DOCUMENTATION

The Commission will select a sampling of your conservation fee projects and will decide on the type of specific information needed for each one (for instance, addressing ownership challenges, or inspections may or may not be requested depending on timing of the project and the information provided in the pre-application). These projects are selected from those projects completed over the accredited term. This section shows the type of information the Commission may select, to help you organize your records.


- If you have already included the requested information as part of your main application, you will not need to upload it again. You will be able to simply cross-reference that document using the online application system.
- For your convenience we have included an “Additional Document” opportunity in each section to explain any missing documentation or provide additional explanations or documents. See instructions on the online system for “Optional: Provide Additional Documentation.”


### General Background Documents


-  Brief description of the project, including project name, size, type of transaction (*such as a purchase, donation, bargain sale, mitigation, transfer*), date of acquisition, the role of any partners, clarification of any unusual circumstances that complicated the project, and any other information that will help the reviewer understand the project.
-  *If applicable, co-hold or co-owner agreement*
-  *If a mitigation project, any mitigation agreements*
-  *If your land trust was not able to show compliance with the requirements in this project: Statement and/or related documentation explaining a) the circumstances, b) the alternative steps your land trust took to meet the intent of the practice and/or mitigate risks associated with the non-compliance and c) how your land trust typically complies with the requirement*
-  Additional Document:

## Finance

### Gift Acknowledgement and Donor Restriction<sup>5B2, 5B3</sup>







-  Letter or other written acknowledgement of easement or land gifts valued at more than \$250 (if donation or bargain sale)

 *If applicable, a) solicitation and b) signed acknowledgement for a defense and/or management/stewardship gift*



 Additional Document:

## Transactions

### Project Due Diligence<sup>8B2, 8C1, 9F1, 9F1(A), 9F2,9F3, 9H1,9H2</sup>

-  Evidence that your land trust reviewed the project against its project selection criteria (*such as completed criteria worksheets or checklists, site evaluation checklists, project planning sheets, meeting minutes*)
-  Evidence of visual inspection<sup>2</sup> before closing (*such as site evaluation checklists, site visit report, date-stamped photos of the property, contemporaneous notes, or internal communications*)
-  Evidence of title investigation (*such as a title report, title insurance commitment, title insurance policy*)
  - *If the property was acquired from a conservation partner, the title investigation documentation can be a full title investigation, a copy of the conservation partner's past title investigation along with evidence the title investigation was brought current within 30 days of closing, or a statement of how the land trust assessed and addressed title risks (such as by evaluating the title information from the conservation partner, conducting additional title investigation)*
-  *If the title investigation was completed early in the transaction process:* evidence the title investigation was updated within 30 days prior to closing by a title company or attorney (*such as with an updated title search or title insurance commitment, a title insurance policy, a written communication from an attorney or title examiner that the title investigation was brought current at closing, written escrow or closing instructions requiring the closing agent or title company to bring the title investigation current*)
-  Documentation that shows how encumbrances that could impact the project were addressed, such as
  - Lien or mortgage discharges
  - Mineral remoteness report
  - Statement describing how the land trust assessed any exceptions for the investigation of mineral, oil and gas rights and assessed the risk that the rights were potentially severed
  - Other documentation (*such as water rights due diligence report; memo to file with analysis of how substantial access easements or rights-of-way could impact project*)
-  Additional Document:

*If conservation fee property was purchased:*

-  Purchase price documentation (*such as purchase and sale agreement, engagement letter, closing statement*)
-  Independent appraisal (or letter of opinion) used to substantiate the purchase price

*If purchased above the appraised value:*

📄 Evidence justifying the purchase price and documenting that there was no private inurement or impermissible private benefit (*such as with contemporaneous trend data for market appreciation, range of value of similar purchases, market factors not covered in the appraisal*)

📄 Additional Document:

### Project Review and Approval<sup>3D1</sup>

📄 Material provided to the board (or other delegated entity) before the meeting to decide on final approval of the project along with the date materials sent

📄 Minutes of the board meeting when the project was approved or other record of final decision

📄 *If project significantly changed after approval*, documentation that notice of change was provided to the board or delegated entity

📄 *If approval delegated*: notification of project completion provided to the board

📄 Additional Document:

### Conservation Easement and Fee Title Deeds<sup>9D2, 9E1, 9E2, 9F3</sup>

📄 Complete, recorded deed of fee title

### Tax Deduction<sup>1A3, 9E2, 10A1, 10B2, 10C2, 10C3, 10C4</sup>

*If applicable for selected project:*

📄 Qualified appraisal used to substantiate the tax donation

- *If the landowner did not provide the appraisal*: documentation the land trust requested it from the landowner near the time of signing the Form 8283 and a statement explaining how the land trust confirmed that it did not have concerns about the appraised value when it signed the Form 8283

📄 Signed Form 8283

📄 *If the land trust had substantial concerns about the appraised value, appraisal, Form 8283, or other terms of the transaction*: documentation of the land trust's actions (*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*)


📄 Additional Document:


### Transactions Addressed in Land Trust Alliance Tax Shelter Advisory<sup>10C4</sup>

*If project completed with a pass-through entity of unrelated parties that have held the property for less than three years:*

📄 Documentation of the land trust's comprehensive due diligence and analysis prior to closing to determine if the transaction met the terms of the Land Trust Alliance Tax Shelter Advisory (*such as understanding the people behind the donor entity; evaluating the project against Practice 10C4; providing written notification to*


*the donor of the requirements for accepting a donation of land or conservation easement; obtaining an opinion from outside legal counsel on whether the entire transaction complies with all state and federal laws, the Standards, the Tax Shelter Advisory, the Internal Revenue Code and U.S. Treasury Regulations; reviewing the due diligence documents and appraisal before closing; seeking additional substantiation of value; sharing concerns with the donor)*

 Any board meeting minutes or other dated records showing the land trust's board was informed of potential concerns about the transaction and whether it considered taking any action in response to the potential concerns

 Additional Document:


## Stewardship

### Conservation Property Inspections<sup>12C2</sup>

 Inspection reports from over the accredited term (*or since acquired if within past five years; include one representative report from each year*)

 Additional Document:


### Conservation Property Management Plans<sup>12B1</sup>

 Current management plan

 Additional Document:

### Conservation Property Ownership Challenges<sup>12C3</sup>

*If applicable for selected project:*

 Evidence of how the significant conservation property ownership challenge (*such as significant trespass, encroachment*) was discovered, documented, and reviewed (*such as inspection report, minutes of board or committee meetings, internal memos*)

 Documentation that the ownership challenge was or is being resolved

 Additional Document:

# ADDENDUM FOR MULTIPLE CORPORATIONS: BASIC-LEVEL INFORMATION

*This section only applies to those organizations with related entities*

The Land Trust Accreditation Commission takes a scaled approach to its review of land trusts that operate under a multiple corporation structure. The Commission requires information about all of the organizations, but the level of information required varies depending on the nature of the relationship and the role of each organization. The purpose of examining all organizations is twofold:

1. Help preserve the integrity of the accreditation program by preventing confusion over or unauthorized use of the accreditation seal by entities affiliated with accredited organizations, and
2. Ensure that the Commission has the full set of information that it needs about the applicant and the related organization at the time of application.

This addendum is for those multiple corporate structures the Commission has determined need to provide *basic-level* information as per its policy. See the [Commission's policy on Multiple Corporate Structures](#) for more information.

For the basic level, the Commission will require additional information in the pre-application and main application section to help it understand the structure and relationship among the entities. Project documentation, while generally not necessary, may be required at the Commission's sole discretion. The Commission will not verify a basic level entity's compliance with *Land Trust Standards and Practices* and program requirements and will not award the related entity use of the accreditation seal.

## PRE-APPLICATION

At pre-application, a related entity will need to provide:

1. Overview of Land Conservation Activities for the related entity
  - a. Number of conservation easements now held by the entity: \_\_\_\_
  - b. Number of conservation easement acres now held by the entity: \_\_\_\_
  - c. Number of conservation fee properties now held by the entity: \_\_\_\_
  - d. Number of conservation fee property acres now owned: \_\_\_\_

## Attachments

 Land Conservation Project List ([download template](#)) ([View tutorial on completing the List here.](#))

## APPLICATION

At application, the related entity will need to provide:

 **Attachments**

1. Statement describing the nature and purpose of the relationship between the primary organization and the related entity
2. Written documentation that provides evidence of which party has the responsibility for stewardship of the conservation fee properties or conservation easements (*See Note*)
3. Articles of Incorporation
4. Current bylaws or operating agreements
5. List of current board members and board member biographies
6. [Schedule of Dedicated and Restricted Funds](#), *if the related entity holds funds*

### **Annotations**

Note: The Commission has an obligation to ensure that the lands held by the primary organization and/or its related entity are adequately stewarded. As such, the Commission will need documentation of who is responsible for the lands of the related entity. This documentation can take a variety of forms, including a memorandum of understanding, board resolution, attestation, etc.

# ADDENDUM FOR MULTIPLE CORPORATIONS: INTERMEDIATE-LEVEL INFORMATION

*This section only applies to those organizations with related entities*

The Land Trust Accreditation Commission takes a scaled approach to its review of land trusts that operate under a multiple corporation structure. The Commission requires information about all of the organizations, but the level of information required varies depending on the nature of the relationship and the role of each organization. The purpose of examining all organizations is twofold:

1. Help preserve the integrity of the accreditation program by preventing confusion over or unauthorized use of the accreditation seal by entities affiliated with accredited organizations, and
2. Ensure that the Commission has the full set of information that it needs about the primary organization and the related organization at the time of application.

This application addendum is for those multiple corporate structures the Commission has determined need to provide *intermediate-level* information as per its policy. See the [Commission's policy on Multiple Corporate Structures](#) for more information.

For the intermediate level, the Commission will look to see that both the primary organization and the related entity are compliant with *Land Trust Standards and Practices* and program requirements with the understanding that in certain areas one organization may be able to draw its compliance from the other organization (see section below on Documenting Shared Compliance). Project documentation and verification items from both the primary organization and the related entity will generally be required. The accreditation seal, if the primary and related entities are granted accreditation or renewed accreditation, would be awarded jointly to the organizations for the length of the accreditation term so long as both the primary organization and the related entity remain linked. If the organizations were to separate, then this action would trigger the Commission's [Compliance Confirmation Policy and Procedures](#).

## Documenting Shared Compliance

Each organization must comply with each accreditation indicator element and requirement, but shared compliance for some Governance and Finance requirements may be acceptable if the shared compliance is demonstrated through formal agreements (such as a memorandum of agreement, board resolution, or other written agreements). The related entity can also use materials already uploaded in the primary applicant's application as needed.

## Documenting Shared Policies or Procedures

If the related entity uses the same policies or procedures as the primary organization, then the related entity can simply cross-reference the location of the documentation in the primary organization's application materials. If the document is a policy, then the related entity's board will need to adopt the policy. If it is a procedure, then it needs to be clear that that procedure applies to the related entity (such as the procedure listing the primary organization and related entity, the related entity's board adopting the procedure, etc.).

## PRE-APPLICATION

At pre-application, the related entity will need to provide.

### Overview of Land Conservation Activities for the related entity

- a. Number of conservation easements now held by the entity: \_\_\_\_
- b. Number of conservation easement acres now held by the entity: \_\_\_\_
- c. Number of conservation fee properties now held by the entity: \_\_\_\_
- d. Number of conservation fee property acres now owned: \_\_\_\_

### Finance Questions for the related entity

1. What are the entity's total anticipated operating expenses for its current fiscal year?
2. What are the entity's required Legal Defense Reserves as determined by the completed [Legal Defense Reserves Calculator](#) (right-click and select save link as). *If your organization operates in more than one state, please use the [Multiple State Legal Defense Reserves Calculator](#). (View tutorial on completing Calculator [here](#).)*
3. Using the results from the Legal Defense Fund Reserves Calculator, does the entity have the necessary board-designated or restricted defense funding? (If no, the entity will need to show it has half of the required funds and provide a fundraising plan in the application.)  
 yes  no

## ATTACHMENTS

If a requested attachment does not apply to the related entity, please upload a brief statement describing why it is not applicable.

Number	Attachment Name
1	Accreditation Agreement
2	<a href="#">Land Conservation Project List(s) (LCPL)</a>
3	Most recent Form 990 (or Form 990-EZ or Form 990-N, as applicable) with all schedules and statements
4	Final tax determination letter for the Internal Revenue Service ( <i>if related entity is tax-exempt</i> )
5	<a href="#">Schedule of Dedicated and Restricted Funds</a> , <i>if the related entity holds funds</i>
6	<a href="#">A completed Legal Defense Reserves Calculator</a> ( <a href="#">view tutorial on completing Calculator here</a> ) Note: save the file to your desktop before completing the form

Number	Attachment Name
7	<p>Describe any and all financial transactions with an insider during the accredited term and include for each:</p> <ul style="list-style-type: none"> <li>a. The name of the insider;</li> <li>b. Insider's relationship to the organization;</li> <li>c. Date of the transaction;</li> <li>d. Description of the transaction, including, if applicable, length of contract, frequency of payments, etc.;</li> <li>e. The amount paid to the insider and how the amount was determined; and</li> <li>f. How private inurement was avoided.</li> </ul>
8	<p>Describe any and all land or conservation easement acquisitions (purchase or donation), sale, amendment, or violations with an insider during the accredited term and include for each:</p> <ul style="list-style-type: none"> <li>a. The name of the project</li> <li>b. The name of the insider;</li> <li>c. Insider's relationship to the organization;</li> <li>d. Date of the acquisition (purchase or donation), sale, amendment, or violation;</li> <li>e. Description of the acquisition (purchase or donation), sale, amendment, or violation; and</li> <li>f. How private inurement was avoided.</li> </ul>
9	<p>Provide a statement describing the most recent project presented to your organization where it had substantial concerns about the Form 8283, landowner's appraisal, appraised value, or other terms of the transaction. Include the project name, a description of the concerns, and action(s) the land trust took to resolve the concerns</p>
10	<p>Describe any and all easement violations that occurred during the accredited term and include for each:</p> <ul style="list-style-type: none"> <li>a. The name of the project;</li> <li>b. The nature of the violation;</li> <li>c. How and when the issue was discovered, documented, and investigated;</li> <li>d. Who was involved at major steps in the violation process, including the role of the board and any co-holders; and</li> <li>e. How the violation was resolved (or if unresolved, the steps being taken to resolve it)</li> </ul>
11	<p>Describe all ownership challenges (<i>such as significant trespass, encroachments, adverse possession claims</i>) during the accredited term, and/or any older unresolved ownership challenges, on your organization's conservation fee properties. Include in your description for each:</p> <ul style="list-style-type: none"> <li>a. The name of the project;</li> <li>b. The nature of the ownership challenge;</li> <li>c. How and when the issue was discovered, documented, and investigated;</li> <li>d. Who was involved at major steps in the process, including the role of the board and any co-holders/owners; and</li> <li>e. How the ownership challenge was resolved (or if unresolved, the steps being taken)</li> </ul>

Number	Attachment Name
12	Describe any and all amendments that occurred during the accredited term and include for each: <ol style="list-style-type: none"> <li>a. The name of the project;</li> <li>b. Who requested the amendment and why;</li> <li>c. How the amendment resulted in a net beneficial or neutral effect on the protected conservation values;</li> <li>d. How your organization analyzed the potential for private inurement and/or impermissible private benefit as a result of granting the amendment; and</li> <li>e. Who was involved at major steps in the amendment process, including the role of the board, any legal counsel, and any co-holders</li> </ol>
13	Describe any and all extinguishments ( <i>such as boundary line adjustments or amendments releasing land from the conservation easement</i> ) that occurred during the accredited term and include for each: <ol style="list-style-type: none"> <li>a. The name of the project;</li> <li>b. Who requested the extinguishment and why;</li> <li>c. How much land was released from the conservation easement and how much, if any, land was added;</li> <li>d. How your organization followed the conservation easement terms with respect to obtaining judicial review or regulatory review (or obtained written legal counsel determination why judicial or regulatory review not needed);</li> <li>e. How your organization analyzed the potential for private inurement and/or impermissible private benefit as a result of granting the extinguishment;</li> <li>f. What steps your organization took to avoid or mitigate harm to conservation values;</li> <li>g. Whether your organization obtained any proceeds and how they were used; and</li> <li>h. Who was involved at major steps in the process, including the role of the board, any legal counsel and any co-holders</li> </ol>

**APPLICATION**

Each related entity will need to complete an entire application as does the primary organization, plus submit these additional documents. The related entity can also use materials already uploaded in the primary applicant’s application as applicable (see [Documenting Shared Compliance and Documenting Shared Policies or Procedures](#)).

Number	Attachment Name
1	Statement describing the nature and purpose of the relationship between the primary organization and the related entity
2	Statement describing how it is determined which entity takes a particular project
3	Evidence documenting any shared compliance for governance and/or finance requirements ( <i>such as memorandum of agreement, attestation, board resolution</i> )

Number	Attachment Name
4	Description of how money, if any, is transferred from one organization to the other and how this is tracked ( <i>see Note</i> )
5	If the related entity relies on the primary organization for covering expenses related to conservation fee property management and/or conservation easement stewardship, then a written agreement that formalizes this cost-sharing role
6	If the related entity is not a land trust member of the Land Trust Alliance, provide a board resolution adopting the <i>2017 Land Trust Standards and Practices</i>

**Annotations**

Note: In some multiple corporation structures, one organization’s finances are the responsibility of the other organization. Further, the financial statements and independent financial review or audit may be conducted jointly. If this situation is the case, then the related entity can show its compliance with this practice through the primary organization or vice versa via a formal agreement (such as a memorandum of understanding, board resolution, policy, etc.).

## GLOSSARY & CLARIFICATION OF APPLICATION TERMS

**AMS:** Accreditation Management System; online application and communication system between the Commission and applicants.

**Conservation Fee Properties:** Land held in fee for conservation purposes at the time of the application. If land is acquired because of its conservation value, even if held for transfer or sale with a conservation easement, it should be listed on the Land Conservation Project List and is subject to the applicable accreditation requirements.

**Impermissible Private Benefit:** Occurs when a tax-exempt organization provides more than an “incidental” benefit to a non-insider.

**Insider:** Board members; staff (if any); substantial contributors; parties related to board members, staff, and substantial contributors; those who have an ability to influence the decisions of the land trust; and those with access to information not available to the general public.

**Internal Controls:** Internal controls are a system of checks and balances designed to safeguard the assets of the organization and to help ensure that resources are directed to appropriate and authorized purposes.

**Management letter:** Correspondence from a certified public accountant (CPA) to the land trust board that presents any concerns about the reliability of the fiscal systems and accounting data that were identified as part of the audit, review, or compilation.

**Operating expenses:** Unrestricted expenses excluding the costs of purchasing land or conservation easements.

**Operating reserves:** Net assets without donor restrictions; exclude land, property, equipment, and any net assets board-designated for stewardship and defense but include net assets with donor restrictions for operations.

**Operating surplus:** Net assets without donor restrictions, excluding land, property, and equipment, show an increase at end of fiscal year.

**Over the accredited term:** The application asks a land trust to report on its activities over its accredited term. At first renewal, the accredited term begins as of the date specified in the accreditation award letter and license agreement. At subsequent renewals, the reporting period for the accredited term begins as of the date of the renewal award letter.

**Older projects:** The application asks a land trust for evidence of how it upheld its stewardship obligations using older projects (such as baseline documentation report contents, annual conservation easement monitoring, management plan contents, and annual fee inspections). The documentation requested can be from projects the land trust completed before it was accredited.

**Policy:** A written, board-adopted document specifying a course of action to guide and determine present and future decisions.

**Private Inurement:** An action in which a person who is an insider to a tax-exempt organization derives a benefit from the organization without giving something of at least equal value in return. The Internal Revenue Service (IRS) prohibition on inurement is absolute. The IRS also imposes penalties on directors, officers, key employees, and other insiders who engage in transactions that confer an excess benefit on the individual (“excess benefit transaction”).

**Visual inspection:** Site inspection conducted before deciding whether to acquire conservation land or a conservation easement.

**When to submit a corrected Land Conservation Project List (LCPL):** If the land trust has additional information (such as monitoring/inspection dates, baseline documentation reports or management plan completion dates) that might help confirm compliance with requirements or if the land trust now holds a different type of project (such as the land trust accepted its first conservation fee property).

**When to correct/change the Schedule of Dedicated and Restricted Funds (SDRF):** If there have been substantial changes from the one provided in the pre-application (such as a substantial increase or decrease in fund value or a new fund) that might impact compliance with the requirements.