



LAND TRUST 
ACCREDITATION
COMMISSION

An independent program of the Land Trust Alliance

Accreditation Requirements Manual

March 2026



Sound Finances
Ethical Conduct
Responsible Governance
Lasting Stewardship

Requirements Manual

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March 2026 Edition

The 2026 *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.

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Table of Contents

Introduction..... 4

Governance.....12

 Indicator Elements12

 Requirements12

Finance..... 14

 Indicator Elements14

 Requirements14

Transactions 18

 Indicator Elements18

 Requirements 20

Stewardship..... 26

 Indicator Elements 26

 Requirements27

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. More detail about the Commission's accreditation decisions can be found in the [Accreditation Policies](#).

Indicator Elements Organized in Four Groups

The Manual is organized into four groups.

- Governance
- Finance
- Transactions
- Stewardship

This format makes it easier to compile the documentation needed for the accreditation application and streamlines the Commission's review. Within each of the four groups listed above, there are 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 2026 edition of the Manual is largely unchanged from the 2023 one but includes updates to respond to feedback on the 2023 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 2026 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 related to land and easement projects. The application represents a sample of the land trust's work over the last five years or accredited term. As such, the Commission takes into account the facts and circumstances that exist at the time of each application. 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 and provides 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, created at the time of taking action. For accredited land trusts, this includes reporting on how it met the requirements over the accredited term, even if it no longer holds 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 Commission then uses the documentation provided through the application process to verify the requirements are met.

Bold Font

The bold font is one key to understanding how the Commission uses a risk lens in evaluating your land trust's 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 provide 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 it has strategic goals or a strategic plan. If the land trust does 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 Commission determines 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 the Commission uses a risk lens 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 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.

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. Similarly, noncompliance with other practices in the 2017 Standards that, if not addressed, put the land trust or accreditation program at risk may result in a request for clarification, additional documentation, and/or corrective action.

4. Review the Definitions and Clarifications

The requirements and application documents include some definitions and clarification of terms for terms that are noted with the symbol [?] to help your land trust understand how to meet the requirements. Numbers are used in place of a question mark if there are multiple items within the same requirement.

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.

Evaluating Land Trusts against the Requirements

Expectations Differ for First-Time and Renewal

- If your land trust is a first-time applicant, it 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, it needs to show compliance with the requirements over its entire accredited term when applying 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 "Stewardship: Conservation Property Management Plans" section there is a requirement for including the date a plan was completed or updated. Each land trust needed to include the date starting in 2022. A land trust does not have to go back and revise its management plans 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 a 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 information provided to a board that meets quarterly and relies on staff to vet conservation acquisitions.

Help Reviewers Understand Your Land Trust's 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 noncompliance.
- 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

Throughout the application process, the burden of proof rests with the land trust to demonstrate, to the satisfaction of the Commission, that it meets the Standards and accreditation requirements.

The accreditation process provides multiple opportunities to provide information, including responding to the additional information request. However, the land trust may have documentation that is material to the requirement or clarifies the land trust's actions or circumstances that may not be specifically requested by the Commission. The land trust is strongly encouraged to provide supplemental information that might be material to the Commission's evaluation by including 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.

The Commission makes accreditation decisions based on the information it has at the time of a decision, and decisions are made solely in the judgment of the Commission in its role as an accrediting body.

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 has 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.
- There is a search bar 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](#) on 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 – [Guidance for Governance Indicator Elements](#)

[LINK TO GUIDANCE FOR THIS GROUP](#)

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

- 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 annually. The board has adopted

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

3C3. Provide board members with sufficient and timely informational materials prior to each meeting to make informed decisions

[Back to table of contents](#)

Governance

[Learn more about this group](#)

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

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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-remains** in good standing **under state law**.
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 **receive ~~trained~~ training to meet their legal and fiduciary responsibilities**.
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, at least annually, evaluates the chief staff person's performance**.

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

1. Board meets at least three times per year.
2. Board members provided with sufficient informational materials² several days before each meeting to make informed decisions.
(?Such as an agenda and background information for decision items.)
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.
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.

[Back to table of contents](#)

Finance

Learn more about this group

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

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| 2C1(a). File a complete and accurate annual information return (Form 990 or equivalent) with the Internal Revenue Service | 6A4. Build and maintain sufficient operating reserves to sustain operations |
| 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 | 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 |
| 5B2. Provide timely written acknowledgment of all gifts, including land and conservation easements, in keeping with IRS charitable contribution substantiation requirements | 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 |
| 5B3. Maintain financial and other systems to document and comply with any donor restrictions on gifts | 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 |
| 6A2. Develop and implement a strategy to address any deficit-spending trends | 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 |
| 6A3. Assess the nature and variability of revenue and seek to diversify funding sources | |

Requirements

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

- 1. Audited, reviewed, or compiled financial statements obtained annually at the following level based on total annual support and revenue²; include footnotes and disclosures; and show net assets without donor restrictions, with board designation, and with donor restrictions.**

(²Excludes 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
2. **Form 990 substantially⁷ complete and accurate.**
(⁷Such 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 surplus² exists at the end of last fiscal year, unless statement from board officer sufficiently explains reason for deficit.
(²Operating surplus defined as an increase in net assets without donor restrictions, excluding land, property, and equipment, using 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 reserves² at the end of last fiscal year sufficiently cover at least three months of that year's operating expenses. If an applicant does not have the full amount, a feasible plan with specific funding targets, fundraising methods, and timelines exists so that the land trust will have the full amount at its next renewal, unless there is a specific board evaluation of operating reserve needs and a feasible plan to address the needs.**
(²Net operating reserves defined as net assets without donor restrictions, ~~excluding a)~~ land, property, equipment, and ~~b)~~ any net assets board designated for stewardship and defense, ~~and plus~~ any net assets with time/purpose donor restrictions for operations. Reserves and expenses c 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 annually reviews annual audit, review, or compilation.**
3. Board reviews financial reports periodically through the year that include the following:
 - a. Net assets² without donor restrictions, with board-designation, and with donor restrictions (such as on a statement of financial position or balance sheet)
(²Net 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 revenue⁷ and total expenses as compared to budget
(⁷Excludes 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. For example, 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 (if any) during the reporting period, 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~~ of \$250 or more provided contemporaneous to the gift.**
([?]Cash, land, or conservation easements, even if donor indicates deduction may not be taken.)
2. Gift acknowledgement letters include at least the following:
 - a. Detailed gift description
 - b. Statement that no goods or services were provided or, if goods and services are provided, a good faith estimate of their value of any goods and services provided
3. Financial records show contributions received and/or awarded are appropriately classified, tracked, and used in accordance with donor/grantor materials or communications, including Donor-restricted moneys are appropriately classified, tracked, and used; financial records show the following:
 - a. Gifts/grants ~~solicited~~ for a specific time or purposes are shown as net assets with donor restrictions until time or purpose is met and the restrictions are released
 - a-b. Gifts/grants for an ~~or~~ solicited using the term "endowment" are shown as net assets with requisite perpetual donor restrictions 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. Have wWritten internal controls and accounting procedures.
- ~~1-2.~~ Internal controls and accounting procedures address risks of misuse, loss, or misstatement of funds by describing: ^{Starting in 2027}
 - a. Measures¹ taken to prevent or detect fraud related to cash receipts (including payments received electronically) and disbursements²
(¹Measures include segregating specific duties.)
(²Disbursements include payments to vendors, contractors, and employees.)
 - b. Measures taken to ensure that receipt and use of all donor contributions (including foundation grants) and government awards are properly accounted for to avoid misstatement
 - a-c. Procedures used to monitor compliance with the controls to ensure they are in force and effective
- ~~2-3.~~ 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 donor-restricted stewardship funding.** If a first-time applicant does not have the full amount, a feasible plan with specific funding targets, fundraising methods, 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[?].**

(²Costs 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 **donor-restricted defense funding**². If a **first-time** 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 so that the land trust will have the full amount before its **next** renewal.**

(²Stewardship and defense moneys can be co-mingled, but the total required is the sum of the stewardship and defense amounts.)

VI. Insurance ^{6E2}

1. **Current g**General liability insurance policy exists.
- ~~2. Board or delegated entity evaluates² 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.)~~
- ~~3.2. Carry directors & officers liability insurance and property insurance as appropriate to the land trust's risk exposure.~~
- ~~4. General liability insurance covers significant risks.~~

[Back to table of contents](#)

Transactions

[Learn more about this group](#)

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

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 syndicated investment, the land trust should: (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

Suspended in 2024

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

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>conservation values protected by the easement, (b) The relevant conditions of the property as necessary to monitor and enforce the easement</p> <p>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</p> | <p>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</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Requirements

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

1. **Written p**Project-selection criteria exist.
2. Approved projects generally consistent with project-selection criteria.
3. Visual inspection ~~to document the property's conservation values~~conducted as part of ~~the evaluating each~~ project ~~evaluation completed before closing~~.
4. **Title investigation by title company or attorney identifies ownership and encumbrances² for each project.**
(²Includes 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, includes a risk analysis of the potentially severed mineral rights.)
5. **Final ~~T~~title investigation updated² by title company or attorney² no earlier than ~~within~~ 30 days before closing.**
(²Such as a title insurance policy, an updated title search, or title insurance commitment.)
6. **Encumbrances and/or severed mineral rights shown in the title investigation appropriately addressed² to avoid the possibility of so they will not result in extinguishment of the a conservation easement extinguishment, adverse impacts to property ownership, or significantly ~~undermine~~ adverse impacts to the conservation values.**
(²Example 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 appraisal² by qualified appraiser obtained prior to closing for each purchase or bargain-sale purchase of conservation property, conservation easement, or other real property interest.** 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.
(²Must 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, contemporaneous documentation appropriately² justifies the purchase price and confirms there was no private inurement or impermissible private benefit.
(²The higher the amount and/or percentage paid above appraised value, the more detailed the documentation and supporting evidence must be.)
9. Land trust addresses substantial concerns⁷ with the appraisal or appraised value before the purchase.
(⁷Such as 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 project⁷ several days in advance of the decision-making meeting.**
(⁷Such as project location, project size, how the project meets the project-selection criteria, conservation values, costs, project risks, and, as applicable number/type of reserved rights retained, management challenges, preliminary management goals.)
3. **Board or delegated entity approves² each project before closing.**
(²If there is a preliminary approval of the project, there is also documentation of final approval.)
4. If project significantly changes⁷ after approval, then notice of change provided to board or delegated entity before closing.
(⁷Such as significant changes in size, restrictions, number/type of reserved rights.)
5. **If decision-making authority delegated, delegation policy or bylaws provisions define limits⁷ given to delegated entity.**
(⁷Such 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 areas⁷, if restrictions or permitted rights are specific to such areas**
(⁷Such 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 to qualified holder
 - 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 value[?] of the conservation easement at the time of the gift
([?]Must 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).

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. ~~Each baseline~~ documentation report ~~is as are~~ distinct documents that represent~~s~~ 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
 - d. The land trust is not providing individualized legal or tax advice Starting in 2027
2. Notification of tax code requirements is provided to potential donors before closing.
3. Individualized legal or tax advice is not provided.
4. Land trust evaluates each transaction and takes actions to resolve substantial concerns¹ 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:

(¹If 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].)

- 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. Signing the Form 8283 only when a gift was received
- d. Declining to participate in a transaction with a pass-through entity of unrelated parties that was either prohibited by the Standards² or that would not be treated as a qualified conservation contribution under law²

(²Beginning in 2016 until it was superseded by law in December 2022, land trusts were required to decline to participate in a transaction with a pass-through entity of unrelated parties when a) the appraisal indicated 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 was \$1 million or greater. After 2022, the Charitable Conservation Easement Program Integrity Act and its regulations disallow a conservation easement tax deduction when a) the contribution exceeds 2.5 times the sum of each partner's relevant basis in the donor entity, b) the contribution is made within three years of the latest of each member/entity acquiring an interest in the property or the entity, and c) less than 90% of the contributing entity is owned by members of a family.)

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"¹ and includes the following:
 - i. Property description for the gift that was donated²
 - 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

(¹A 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].)

(²The 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 in appraisal
 - iv. Amount received in a bargain sale, if any
 - v. Donor's cost or adjusted basis
 - vi. Date of gift²

(²For 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 documented?

(²Such as ~~on~~ the Form 8283, gift acknowledgement letter, or other ~~tax forms~~ documentation.)

- ~~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. Complete and final oOriginals² (maintained in paper or digital form) 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**
(?Originals are the land trust's primary, permanent records.)
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 calamity².**
(?Such as fire, flood, cyberattack.)
 4. Copies are replicas of signed originals with all exhibits and attachments.

[Back to table of contents](#)

Stewardship

[Learn more about this group](#)

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

- 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
- 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
- 11E1.** Adopt a written policy and develop written procedures for documenting and responding to potential conservation easement violations
- 11E2.** Investigate potential violations in a timely manner and promptly document all actions taken
- 11F3.** Maintain a permanent record of all notices, approvals, denials, interpretations, and the exercise of any significant permitted rights
- 11H1.** Adopt and follow a written policy or procedure addressing conservation easement amendments that is consistent with the Land Trust Alliance Amendment Principles
- 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
- 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
- 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
- 12C2.** Inspect properties at least once per calendar year for potential management problems and promptly document the inspection
- 12C3.** Address management problems, including encroachments, trespass and other ownership challenges, in an appropriate and timely manner and document the actions taken

Requirements

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

1. Each conservation easement monitored once per calendar year. (Monitoring ~~shown~~ documented over accredited term at renewal; ~~documented shown~~ over last three years at first-time.)
2. Each conservation property inspected once per calendar year. (Inspections ~~documented shown~~ over accredited term at renewal; ~~documented shown~~ over last three years at first-time.)
3. Monitoring or inspection reports include the following:
 - a. Monitoring/inspection date¹
 - b. Property monitored/inspected
 - c. Name of monitor/inspector
 - d. Observations related to property's condition and conservation values
 - e. For conservation easements, observations² related to any potential conservation easement violations
 - f. For conservation fee properties, or conservation property observations² related to any potential management/ownership ~~challenges~~ problems³
 - g. Date report completed Started in 2022
(¹For remote inspection or monitoring, reports include the date image captured, data source, and either a copy of the image or the permanent storage location of the images/photos) Starting in 2027
(²If observations in photos, reports must include the photos or the permanent storage location of the photos) Starting in 2027
(³Such as encroachment or trespass.)
4. Monitoring and/or inspection reports completed ~~generally~~ within three months of the monitoring/inspection date.
(For remote inspection or monitoring, the date of image capture and date of report recording land trust review of the imagery should generally fall within the same calendar year.)
5. Monitoring and/or inspection methodology[?] sufficient to identify conservation easement violations or conservation property management/ownership problems ~~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. Started 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 Started 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 detail² 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** updated² 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.
(Depending on nature of change [such as after wildfires, hurricanes], 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

Management/Ownership Challenges^{11E2, 12C3}

1. Conservation easement Enforcement actions or actions taken to address management/ownership problems ~~ownership challenges~~ are documented to show the actions:
 - 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 management/ownership problem ~~ownership challenge~~.
3. If co-held, co-holder involved in enforcement, management/ownership problem ~~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 land¹ or changes to the conservation easement² sufficiently documented³.**

(¹Such as resulting from natural disaster or exercise of a permitted right.)
(²Such as resulting from an amendment.)
(³Such as with documentation that includes the date, written descriptions, and photographs and/or maps appropriate to the type and scale of change.)
2. Substantive notices, approvals, denials, interpretations, and the exercise of significant permitted rights sufficiently documented, including written correspondence of the land trust's decision.
3. Documentation shows approved activities:
 - a. ~~Approved activities~~ **Are** consistent with conservation easement purposes and terms.
 - b. ~~Approved activities~~ **Do** not result in private inurement or impermissible private benefit.

[Back to table of contents](#)