

2015 *Requirements Manual* Revisions



**More Efficient;
30% Fewer
Requirements**

Executive Summary

The *Requirements Manual* helps land trusts be successful in the accreditation process. The [2015 edition](#) is much improved. With 30% fewer requirements than the previous version, this edition sharpens the focus on effectiveness while reducing redundancy.

The Land Trust Accreditation Commission first published the manual in 2012 and reviews it annually. The 2015 edition is the result of a special effort to respond to extensive feedback gathered from the land trust community through the Commission's [2014/2015 program evaluation](#) and improvement process.

We Heard You

Your feedback showed appreciation for the transparency of the *Requirements Manual* and the rigor and effectiveness of the accreditation program. You also shared four major concerns.

1. You found some requirements redundant and costly
2. You wanted an opportunity to provide feedback on proposed changes
3. You asked for more flexibility in how requirements are applied
4. You wanted to know more about how the requirements are established and when they change

We Responded

1. Less Redundant and Less Costly
 - *Requirements Manual* reduced from 86 to 58 pages
 - 30% reduction in the number of requirements, maintaining effectiveness while increasing efficiency
 - Combined with other program improvements, expected to significantly reduce applicant time
2. Additional Opportunity to Provide Feedback
 - Feedback can be provided throughout the year via our [website](#)

- A public comment period on proposed changes was added in 2015
3. More Flexibility
 - Modified 5% of the requirements to increase flexibility
 - “Such as” lists provide examples of the variety of ways to meet the requirement
 - Want to know more about flexibility? [Click here!](#)
 4. Answers to Common Questions
 - We have new FAQs to answer your common questions
 - [Click here](#) to learn how requirements are established!
 - [Click here](#) to learn when requirements change!

What it Means for Your Land Trust

You may have questions about what the 2015 edition of the *Requirements Manual* means to your land trust. Whether you are a current applicant, recently accredited, ready to renew, or just thinking about accreditation, our website has specific guidance for your land trust.

- If you are an accredited land trust, [click here](#).
- If your application is in process or is due soon, [click here](#).
- If you are thinking about applying for first-time accreditation, [click here](#).

If you have not been to our website recently, it was completely revamped as part of our program improvements. Check it out at www.landtrustaccreditation.org.

[Download the 2015 Edition of the *Requirements Manual*](#)
[Download the 2015 *Requirements Manual* revisions report](#)
[View the 2014/2015 Program Evaluation and Improvement Report](#)

2015 *Requirements Manual* Revisions

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2015 Revision Process

The Land Trust Accreditation Commission gathered feedback from the land trust community in 2014 and embarked on an ambitious 2014/2015 program improvement plan. Our “Improving the Journey” plan maintains effectiveness while increasing efficiency. A nine-month comprehensive review of the *Requirements Manual* was a key piece of the plan. The goal of the review was to maintain the integrity of the accreditation program while simplifying or deleting requirements that are low risk, not directly tied to *Land Trust Standards and Practices*, or are redundant.

Public Comment Process

We responded to the call for increased participation in the annual requirements update process in two ways. First, there is a [comment button](#) on our website that can be used any time of the year to provide feedback. Second, we added a public comment period from February 20 to March 20 specifically for the 2015 revisions. Land trusts were encouraged via email, eNewsletters, and webinars to give feedback on the proposed changes using an anonymous online survey. We had 84 responses! The feedback helped improve the 2015 edition and will be used to guide future program improvements. The full survey and complete responses are in Appendix D.

How Your Responses Were Used

- The Commission looked at whether there was overall support for each proposed change and reviewed all the specific comments about each change.
- In most areas, land trusts supported the proposed change, and this is reflected in the final 2015 edition. We hope the explanations in Appendix A will help you understand why each change was made.
- In some areas, your comments provided information or asked questions that the Commission had not thought of, so we reconsidered the proposed change and made the following revisions.
 - Based on land trust support for continuing to have a requirement on board evaluation, we kept the requirement for board evaluation and clarified in a “such as” list the types of high-risk areas an evaluation could address (practice 3C).
 - To respond to concerns that calendar-year easement monitoring can be too rigid for groups that monitor at the end of the year or within a given season, the 2015 edition includes additional flexibility for land trusts that demonstrate consistent seasonal monitoring (practice 11C).
 - Based on land trust support, we kept the requirement that the organization update its management plans as needed to reflect parcel additions, external threats, or changes in management activities as necessary to ensure safety and appropriate management of the properties (practice 12C).
- We appreciate the time some of you took to provide feedback on other requirements or the program in general. These comments will inform future editions of the *Requirements Manual* and future program improvements. See Appendix B for specific responses to these comments.

What We Learned

Key Themes

Several important themes and observations ran through the comments.

- There is widespread support for the rigor of the requirements.
- Land trusts value the requirements because they shine a light on practices and laws they may not be aware of.
- There is support for sharpening the focus on areas of highest risk and eliminating requirements where risks are low.
- There was encouragement to reduce redundancy. See Appendix C for a list of the redundant practices that were eliminated.
- Land trusts are diverse; none of the proposed changes received unanimous support.

Lessons Learned for Next Time

- Land trusts completing the survey wanted more information about why a specific change was proposed. We can do that! We hope the explanations in Appendix A give you the information that you wanted.

- We found the 30-day comment period was about the right amount of time; most of you commented in the first few days the survey was open or in the last days before it closed.
- We did not ask about the demographics of respondents. This information could help us know if land trusts of a particular size and/or if board or staff members have different opinions.

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FAQs

What are the requirements and how do they relate to *Land Trust Standards and Practices* ?

The *Requirements Manual* helps land trusts know what to expect to be successful in the accreditation process. The requirements are directly linked to *Land Trust Standards and Practices*. The accreditation program verifies if a land trust is meeting Standards and Practices by sampling indicator practices. The requirements break down each indicator practice into the verifiable elements the Commission evaluates, giving advance notice to applicants.

How are the requirements created?

We follow best practices in accreditation, including establishing the specific requirements used to make fair and consistent decisions. While our bylaws give us this responsibility, in practice we work closely with the Alliance when setting requirements. These criteria guide the development of each requirement.

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

How often is the *Requirements Manual* revised and how will I know?

Requirements are reviewed annually to ensure they reflect current practice in the land trust community and are practical ways to verify compliance with the indicator practices. The process starts with a committee looking at comments from the land trust

community as well as issues identified in applications throughout the year. The full Commission approves the annual *Requirements Manual* edition each spring.

We announce the availability of the newest edition with emails, webinars and other outreach, highlighting changes and giving advance notice if a change will take effect in the future. Visit our website for [the latest version](#), [redline versions](#) of past editions, and a summary of [changes over time](#). You can provide your comments about the manual and give any other feedback about the program using the [comment button](#) on our website.

How do the requirements account for flexibility?

Each accredited land trust must show how it meets each indicator practice; however, “one size does not fit all” in land conservation. The requirements let land trusts know what the application documentation must show, not how to get there. [The Learning Center](#) has many examples of how land trusts of all sizes and scope implement the practices. In addition, some of the requirements have “such as” lists showing the variety of ways the requirement can be met.

Your land trust may have an isolated or rare situation that prevents it from having the required documentation. Here is how those situations are evaluated.

- *You Can Help:* We encourage land trusts to provide additional documentation with their application to fully explain an isolated or rare event and relevant facts and circumstances. This additional information often saves applicants time by avoiding additional information requests during the accreditation review process.
- *Context Matters:* We review the additional information you submit and evaluate the risks posed, severity or frequency of the issue, the ability to address the issue in timely manner, etc. These facts are considered by commissioners who use their experience in land conservation to evaluate the issue. Depending on the requirement and the facts and circumstances, the Commission may request additional information, require corrective action, issue an expectation for improvement or take other actions. This ensures that every land trust meets the requirements while accounting for flexibility and diversity.

Appendix A: Major Revisions Rationale and Response Table

Land trusts asked for information on why each major change was made. The list below does just that and reports the percent support for the change from the survey responses. The land trust community was only asked to provide feedback on the major changes. The requirements below where the public support is shown as N/A are those that were not part of the public comment process. We hope that you find this information useful. For the list of redundant practices deleted see Appendix C.

Summary of Changes to the 2015 *Requirements Manual*

Practice/ Section	Change	Rationale	Public Support for Change
Introduction	Clarified: The introduction was reorganized and revised to increase clarity.	We heard that some of the key concepts and terms were not clear. The introduction now: <ul style="list-style-type: none"> - Better distinguishes between Key Elements and Additional Elements - Clarifies that the "such as" lists provide examples of how an organization can document it met the requirement - Encourages organizations to provide additional documents in the application to fully explain any facts and circumstances where compliance is not demonstrated 	N/A
All practices	Deleted: Documentation lists were removed from each practice.	The documentation section linked the requirements to a summary of the documents listed in the application itself. The truncated format of the application information was confusing, was not clearly valuable to applicants, and increased the length of the document.	N/A
1D	Modified: "The mission <u>exclusively</u> serves a public interest(s)."	As part of eliminating the redundant requirement that the mission not serve private interests, we clarified that the organization's mission should only serve public interest(s) in the remaining requirement.	N/A

Practice/ Section	Change	Rationale	Public Support for Change
1D	Deleted: "If the organization routinely solicits the fee title underlying a conservation easement it already holds and if merger of the real estate interests is a legal possibility in the state(s) where the organization operates, then the organization informs its donors that there is a possibility of merged interests."	The requirement only applies to those very few organizations that are routinely engaging in this practice. The narrow set of circumstances that the requirement addresses, particularly as merger of interests is not a legal possibility in many states, is challenging to verify in the accreditation application. While there was some land trust support for retaining the requirement, based on the factors above, we moved forward with elimination. We still require that the organization uses gifts only for their intended purposes. This existing requirement would be used to address situations presented in the application where a land trust uses merger of interests to overturn a donor's intent.	72%
2A	Deleted: "The organization meets Internal Revenue Service and state law requirements when classifying individuals as independent contractors or employees."	Classification of employees is determined by a facts and circumstances test and is enforced by the Internal Revenue Service (IRS) and state labor departments. While this law is important, we are unable to verify that the test has been met in the application. Instead, we rely on the organization's obtaining a legal opinion on the matter. If an organization violates this law, it will not impact the permanent protection of conservation lands. We concluded that the costs of demonstrating compliance are not justified by the low risks to conservation.	74%
2A	Modified: "If the organization conducts business holds conservation easements or fee properties in another state, it complies with out-of-state corporate registration requirements applicable in that state."	An organization may be unable to pursue legal action to defend its conservation easements or fee properties if it is not registered in the state. The requirement was modified to more narrowly apply to holding conservation easements or properties.	N/A

Practice/ Section	Change	Rationale	Public Support for Change
2B	Deleted: "The bylaws are consistent with state law: <ul style="list-style-type: none"> - If the organization takes action without a meeting, it ensures that such action is allowable under state law and that any action taken is compliant with state law. - If the organization uses proxy voting, it ensures that such action is allowable under state law and any action taken is compliant with state law. 	The requirement requires a high level of effort to show compliance, possibly including a legal opinion. We concluded that the costs of demonstrating compliance are not justified by the risk the requirement addresses.	74%
	<ul style="list-style-type: none"> - If the organization holds meetings via telecommunications equipment, it ensures that such action is allowable under state law and any action taken is compliant with state law." 		N/A
2C	Clarified: The Form 990 Schedule D reports the organization's fee properties.	As per the IRS's instructions, fee properties need to be reported on the Form 990, Schedule D, Part VI.	N/A
2C	Deleted: "The organization's board reviews the Form 990 before filing."	The board's reviewing the Form 990 is not required by the Standards and Practices or the IRS and may not affect the quality of the Form 990. Quality of the Form 990 is addressed with other requirements. We rely on information provided in the full Form 990 to verify the requirement. Therefore, the requirement cannot be equitably applied to groups that use the Form 990-N or Form 990-EZ.	59%
3C	Deleted: "Board members attend a majority of board meetings."	The application does not include enough information for us to confirm the attendance of individual board members. We will continue to verify a related requirement that the organization has had a quorum for most of its board meetings.	N/A

Practice/ Section	Change	Rationale	Public Support for Change
3C	Deleted: "The organization's board is a functional size relative to its scope and mission."	Functional size is highly subjective and is based on facts and circumstances unique to each organization. We revised another requirement to indicate that the board should evaluate whether it is a functional size.	85%
3C	Deleted: "The board is not controlled or dominated by an individual or a small group of individuals who are related or have close personal relationships with each other."	The management of conflicts of interest is addressed in practice 4A. We revised another requirement to indicate that the board should evaluate whether there is a risk of minority rule.	64%
3C	Modified: "The organization has a process to recruit, train, and orient new board members and evaluate individual board members and the board as a whole (such as reviewing whether <u>the board is a functional size, whether there is a risk of minority rule, if board members are engaged in decision-making and financial oversight, etc.</u>)."	The public comments raised a concern that eliminating several requirements cumulatively weakens board governance measures. In response to the public comments, we decided to retain the requirement for board evaluation, while eliminating the evaluation of individual board members. The "such as" list highlights the high-risk areas that the board evaluation should address.	N/A (69% agreed with deleting the requirement entirely)
3F	Modified: Bylaws provisions that generally delegate decision-making authority meet the policy requirements for delegating land transaction approval authority.	Modifying the requirement provides additional flexibility to organizations.	92%
4A	Deleted: "If the organization engages in transactions with insiders, it does so infrequently."	Infrequent is a highly subjective term, and Standards and Practices does not reference the frequency of transactions with insiders. Rather than looking at how often an organization engages in transactions with insiders, we focus on how an organization manages such transactions.	N/A

Practice/ Section	Change	Rationale	Public Support for Change
4A	Deleted: Requirement to keep documentation of the analysis of the potential for private inurement for <i>de minimis</i> financial transactions with insiders.	No longer requiring organizations to create and retain documentation for <i>de minimis</i> financial transactions with insiders provides flexibility to applicants. There are scenarios that are such low risk that an application statement can show that the organization managed the situation appropriately without the Commission needing additional documentation.	87%
5A	Deleted: If an organization serves as a fiscal sponsor for another entity, the organization has the documentation below. <ul style="list-style-type: none"> - Written agreement between the two entities - Documented process for tracking income and expenditures for the sponsored entity - Solicitation and gift acknowledgement letters for money solicited and received for the sponsored entity that clearly identify the purpose of the funds and who holds the funds 	We verify that an organization acknowledges gifts and only uses gifts for their intended purposes. Some land trusts supported keeping the fiscal sponsorship requirements because they provide useful information, these requirements go beyond Standards and Practices and were eliminated.	65%
6D	Clarified: The individual conducting the financial evaluation needs to be independent.	As outlined elsewhere in the <i>Requirements Manual</i> , we require that an organization's financial evaluation be conducted by an external, independent party.	N/A
6D	Deleted: "If the organization has greater than \$500,000 in expenditures of federal funds in a year, then it obtains a single or program-specific audit conducted for that year in accordance with Circular A-133, published by the U.S. Office of Management and Budget."	The application does not require the A-133 audit to be provided, so the requirement cannot be equitably and readily verified. As other entities verify that the A-133 audit has been completed, this requirement for accreditation has not avoided risk to land trusts or the land trust community.	68%

Practice/ Section	Change	Rationale	Public Support for Change
6D	Deleted: The ability for an organization to obtain an external financial evaluation equivalent to a compilation.	In reviewing the requirement, the Commission determined that there is no external financial evaluation equivalent to a compilation.	N/A
8B	Deleted: "All projects accepted by the organization are consistent with its criteria."	This elimination gives organizations flexibility that on occasion it may accept a project outside of its criteria. The public comments noted the importance of project selection criteria. The requirement for having and using project selection criteria remain as well as the requirement that the organization identify the public benefit of every project.	57%
9E	Modified: "The person responsible for drafting the organization's conservation easements has the necessary knowledge and experience <u>or</u> the organization obtains legal review of its conservation easements."	Two requirements were merged to give organizations added flexibility; organizations can now use either approach as part of ensuring that every conservation easement transaction is legally, ethically, and technically sound.	N/A
9E	Deleted: "Where appropriate, the organization obtains expert advice in financial, real estate, tax, scientific and land/water management matters, as they pertain to specific conservation easements."	The requirement is based on non-indicator practice 9A and is not readily or consistently verifiable. Other requirements address conservation easement drafting.	65%
9E	Clarified: Specified what elements are required in all conservation easements and what additional elements are required in conservation easements where the landowner intends to take a tax-deduction.	The list of required elements in a conservation easement is now clearer to understand and simplified.	N/A
9E	Deleted: "The conservation easement must include the qualification of the holder as a qualified conservation organization."	The Treasury Regulations only require that the organization be a qualified holder, not that the conservation easement document specifically state that the organization is a qualified holder. The Commission verifies that the organization is a qualified holder via other requirements.	62%

Practice/ Section	Change	Rationale	Public Support for Change
9G	Clarified: The organization does not need to keep records for conservation easements or fee properties it has transferred or sold.	Accreditation does not evaluate conservation easements or fee properties formerly held by the applicant. Therefore, the Commission does not require that any records of these conservation easements or properties be retained for accreditation once it has been transferred or sold; the organization may have other reasons to retain the documents.	N/A
9G	Deleted: The organization keeps duplicates of the following documents:	The duplication and storage of records is a high cost to organizations. We heard these concerns and re-evaluated the requirements. In considering which documents may not need to be duplicated, we considered that the value of certain records diminishes over time. We concluded that the cost of duplicating and storing the five types of documents outweighs the risk of the remote possibility that the secure original document could be destroyed.	
	– Conservation easement monitoring reports		61%
	– Forms 8283		67%
	– Appraisals used to substantiate the purchase price or used by the landowner to substantiate the tax deduction		N/A
	– Fee property land inspection records		63%
– Contracts and leases relative to long-term land management activities	68%		
9G	Deleted: "If an organization stores its duplicates electronically, it must demonstrate the following: 1) it has conducted a thorough inventory of all historical transaction data and converted all irreplaceable documents to electronic files; 2) it has systems in place to ensure that all new documents are appropriately converted to an electronic format; 3) it has systems in place to update the data to current technology so that the documents can be accessed in perpetuity, and 4) it has effectively tested its backup system."	While being able to restore electronic documents is important, we have found that most applicants are able to address these areas. As such, verification of this requirement has not avoided risk to land trusts or the land trust community. Further, the detail regarding storage of electronic documents goes beyond Standards and Practices.	N/A

Practice/ Section	Change	Rationale	Public Support for Change
9H	Deleted: "If an organization applying for first-time accreditation has not investigated title for every conservation easement or fee land transaction completed in the past 10 years, the organization may be required during its accredited term to complete retroactive title investigation for such transactions."	Title investigation is important and addresses a high-risk area. Organizations at first-time accreditation benefit by knowing whether there are title issues with its past projects. However, the Commission's review approach at first-time accreditation is to verify that the current title work is compliant with the requirements. Eliminating the 10-year title look back and associated costs is in better keeping with this review approach.	71%
11A	Deleted: "The organization secures funds to cover current and future expenses for each conservation easement. If funds are not secured for a specific conservation easement at or before the completion of the transaction, the land trust has a plan to secure the funds."	It is low risk for an organization to not obtain funding for each and every conservation easement so as long as the overall funding requirements are met for the organization's portfolio of conservation easements.	78%
11B	Clarified: Current conditions reports are acceptable for older conservation easements.	Clarifying the requirement incorporates the Commission's flexibility for older conservation easements by including that the organization can complete a current conditions report instead of attempting to reconstruct the baseline report.	N/A
11B	Modified: " All conservation easements have a <u>Baseline documentation reports</u> (or interim data and a schedule for finalizing the full baseline documentation report as detailed in the practice) <u>are</u> prepared prior to closing and signed by the landowner at or before closing."	This modification incorporates the Commission's flexibility for older baseline documentation reports. The Commission expects at first-time accreditation that an organization's most current baselines are completed by closing and over the renewal term that all baselines are completed by closing.	N/A
11B	Deleted: "At renewal, the organization's most recent baseline documentation report contains background information on the project that would help in conservation easement monitoring or enforcement."	The background information section does not appear to provide much benefit as compared to other required elements. However, it takes time for the organization to document compliance.	66%

Practice/ Section	Change	Rationale	Public Support for Change
11B	Clarified: At renewal it is required that all baseline documentation reports contain the “first-time application and thereafter” elements.	Having adequate baseline documentation is essential for an organization to defend its conservation easements. The clarification is intended to more clearly communicate the existing requirement that, at renewal, all baselines must include the “first-time application and thereafter” elements.	N/A
11C	Added: Beginning in 2017, a first-time applicant will need to show it has monitored its conservation easements once per calendar year for three years.	Simplifying the requirement reduces confusion. The public comments included a request to allow variations in the calendar year method to accommodate seasonal monitoring. We understand the need for such flexibility and have incorporated it in the information section in practice 11C.	82%
11C	Deleted: “The organization’s monitors have the necessary training/expertise.”	Rather than evaluating the qualifications of the monitors, we focus on the outcomes of consistent monitoring and well-prepared monitoring reports.	N/A
11I	Deleted: The majority of the prefatory language in the “Information on Release of Land from Conservation Easement Restrictions: Full or Partial Extinguishment.”	Removing this explanatory language simplifies the <i>Requirements Manual</i> and focuses the section on the requirements.	N/A
12A, 12C, and 12D	Deleted: The requirements for fee land funding, management plans, and annual monitoring for non-conservation properties. Conservation properties include a) conservation lands held in fee for perpetuity, b) conservation lands held in fee for donation, transfer, or sale to a government agency or other conservation group, and c) conservation lands held for sale subject to a conservation easement.	While organizations should address the risks associated with holding non-conservation properties, the issue goes beyond the practices in standard 12.	99%

Practice/ Section	Change	Rationale	Public Support for Change
12A	Deleted: "The organization secures funds to manage the property. If funds are not secured for a specific property at or before the completion of the transaction, the land trust has a plan to secure the funds."	It is low risk for an organization to not obtain funding for each and every fee property so as long as the organization has overall funds for its fee properties.	N/A
12C	Clarified: All of the organization's management plans need to include the required contents as a Key Element.	Identifying the requirement as a Key Element is more consistent with how the requirement is evaluated as the Commission requires that all management plans contain the required elements.	N/A
12C	Clarified: The requirements that 1) permitted activities are compatible with the organization's conservation goals for its fee properties and 2) permitted and restricted activities are consistent with donor intent and funder requirements are now qualifiers of the management plan.	Identifying the requirements as linked to the contents of the management plan is more consistent with how the requirements are evaluated. These items are not typically reviewed as independent requirements but are part of how we review the management plan.	N/A
12C	Deleted: "Land management plans include a timeline for planned management activities and for regular inspections of the property."	While timelines help ensure that management plans are implemented and that the organization achieves its goals for the property, we do not hold organizations to meeting the timelines. Creating and updating timelines takes a considerable amount of effort. Including a timeline for regular inspections in the management plan is redundant to the Commission's requirement to annually monitor conservation properties.	N/A

Appendix B: Additional Comments Responses

Suggestions for Other Requirements to Delete or Modify

Survey Comment	Commission Response
<p>1. Make it clear that the documentation requested under 11B1 for renewal applicants is only a list of easements closed without baselines during the most recent/current accredited term (not "ever"). This is consistent with other documentation requirements for renewal that focus on the time period since the last accreditation decision.</p>	<p>Great point. The renewal application asks, "<i>Since its last application for accreditation, has your organization completed one or more conservation easement projects for which it did not have a baseline documentation report prepared prior closing...?</i>" So we do intend this question and attachment to only ask about those baselines completed during the accredited term.</p>
<p>2. The defense fund for those land trusts with only 1 or 2 conservation easements should not be the same as those with 5.</p>	<p>We rely on the Alliance's defense funding calculations, which will be updated by fall 2015. These will be incorporated into the 2016 <i>Requirements Manual</i>.</p>
<p>3. While not directly related to specific standards that need to be modified, I believe that it is unnecessary to request as much project documentation as you do at renewal. The standards can be judged with review of fewer projects.</p> <ul style="list-style-type: none"> • Instead of asking for all the information related to handling a violation, please just use the project worksheet to highlight that project and documentation for it, as opposed to asking for even more information. • Also, the final request for more monitoring and other reports long after the initial submission seems to be yet another unnecessary step. It feels as if you don't trust land trusts that are already accredited and that's not the place you should be coming from. Trust but verify is fine, but that's not what it feels like the relationship is. It's more like 'verify and begrudgingly trust'. 	<p>We thought so too! We revised the project documentation checklist in fall 2014 and reduced the documents needed for all projects. For groups that completed a large number of projects during their accredited term, in early 2015 we also reduced the number of projects selected at renewal. It should now take significantly less time to prepare project documentation.</p> <ul style="list-style-type: none"> • We ask for a brief summary of violations over the accredited term (or last five years for first-time accreditation) and the documentation from only the most recent. • The renewal process was streamlined in 2014 to ask for easement monitoring and other attestation-verification pieces earlier. The renewal application is very different from the first-time application – it relies heavily on self-attestations to make it easier for the applicant. These are sampled to ensure the attestation approach is working. Information from the first years of renewal applications, however, shows challenges. We found up to 2/3 of applicants attested to information that, upon review by the Commission, was not accurate. Clearly there is a need for more outreach on how to accurately complete attestations in order to continue to use this time-saving approach.

Survey Comment	Commission Response
<p>4. Limit accreditation to the fundamental requirements for an organization to hold, monitor and enforce an easement. Avoid general governance oversight.</p> <ul style="list-style-type: none"> • Don't look back more than 10 years as to compliance with easement files. It is very costly and older practices cannot be expected to be brought up to date without extraordinary expense. These extraordinary expenses inhibit the ability of the organization to do further future conservation. 	<ul style="list-style-type: none"> • Strong land trust stewardship programs are the result of effective boards, sound finances and sound transactions. The indicator practices for accreditation, established by the Alliance, guide these essential areas. • With respect to how far back to look, first-time accreditation focuses on recent work and the revised project documentation checklist asks primarily for documentation from the last five years. Projects chosen at renewal are from those completed over the five-year accredited term.
<p>5. Suggest that the Commission review the requirements for easement defense and stewardship funding to take into account TerraFirma coverage.</p>	<p>See comment 2 above.</p>
<p>6. While the requirements for application were extensive, they serve as a great baseline for a land trust. But reapplication should not be a replication of documents that were included in the original application rather it should cover changes, additions, and such.</p>	<p>Great observation. We designed renewal to focus on work done or changes made over the accredited term and deliberately avoided complete re-accreditation. We use attestations (see comment 3 above) to help avoid the need to resubmit documents.</p>
<p>7. There should be 2 categories of Accreditation: Preliminary Accreditation (easier requirements) and Full Accreditation (e.g., Nature Conservancy would be full). A small in state volunteer land trust would be preliminary.</p>	<p>The Alliance considered a two-level approach in 2005 when designing the accreditation program; the land trust community rejected the idea. Instead, accreditation evaluates "indicator practices" rather than the full set of Standards and Practices. It is designed to be achievable by all land trusts and approximately 10% of accredited land trusts are all-volunteer or have less than one part-time staff person. The Alliance surveyed small land trusts as part of a 2013 report and found the majority of small land trusts did not want a lower level of accreditation; these groups want recognition they can meet the same quality standards as larger organizations.</p>
<p>8. The following may already have been dealt with, as I'm referring to my notes in the June 2012 Reference Guide, but if these changes have not already been incorporated, I recommend they be considered for this update.</p> <p>Comment 8 continued.</p>	<p>The 2015 changes to the requirements will enable us to streamline parts of the renewal application in 2016. We will certainly take a look at combining 6B2 and 6B5 and reducing redundancy and confusion in practices 6B and 6D.</p>

Survey Comment	Commission Response
<ul style="list-style-type: none"> • Practice 6B: In the attachments, Statements 6B2 and 6B5 are very similar regarding Stewardship contributions, and should be combined to save the time and effort of the applicant. • Practices 6B and 6D: Attachment 6B1 (SDRF) and the requirements for Attachment 6D5 are similar, but the first requires current financial figures to fill out the SDRF, whereas Attachment 6D5 requires the figures to align with the most recent financial statements. One SDRF with current financial figures is more than enough, and would eliminate duplicate effort to produce similar, but different, data. • Project Documentation: Four pages of answers and related attachments for each project is excessively burdensome for the applicant. Perhaps evidence of compliance with different practices in each selected project would collectively show overall, longitudinal project compliance, and significantly reduce the applicants' enormous burden in project reviews. <p>Again, my apologies if these have already been dealt with through updates in the past year, but no harm in confirming. Thanks for the great work on improving the program.</p>	<p>See the notes in comment 3 above about changes in project documentation. We heard you. We ask for less documentation for fewer projects now than we did when the renewal application was created in 2012.</p> <p>Thanks for your support and comments!</p>
<p>9. Actually, I think we need standards for discretionary consent, and a requirement for a policy for granting it for requests that fall short of requiring an easement amendment.</p>	<p>Discretionary consent is outside the scope of the current indicator practices but is an important topic for future revisions to Standards and Practices.</p>
<p>10. Delete the requirements for charitable solicitation registrations. They are driving land trusts crazy (particularly for those states in which LTs have only a few donors). It's up to the states to enforce them.</p>	<p>We understand these concerns and balance practicality with the need to comply with the law, which is an explicit requirement of Standards and Practices. For accreditation purposes, a land trust only needs to do a reasoned and reasonable risk assessment and register in states where prudent to do so. This is an area where the accreditation requirement is less stringent than Standards and Practices.</p>

Survey Comment	Commission Response
11. Omit the management plan requirement within twelve months of purchase.	The Commission deliberated long and hard about this requirement and, based on experience and comments from land trusts, determined that creating a management plan sufficient to meet accreditation requirements within 12 months was essential to stewardship and defense. If the land trust creates a simple management plan within 12 months, it does not preclude it from completing a more detailed plan on a longer timeline.
12. Record keeping requirements are listed in both Standard 2 and 9. Use one or the other, not both.	That is part of the redundancy that will be considered in future revisions to Standards and Practices. We tried to eliminate the redundancy in the requirements where we could, and we only look at recordkeeping under practice 9G.
13. The Commission asks land trusts with annual turnover less than \$100,000 to obtain an external compilation. A local accounting firm quoted \$1,200-1,500 to do this for our Land Trust. With normal annual turnover of \$10,000, this would have been burdensome for us. We were fortunate to have assistance from an LTA representative in finding a small bookkeeping firm that was willing to do it gratis. In our opinion the assurance of financial integrity provided by a compilation is so modest that small land trusts should be allowed to proceed via an internal financial review committee whose report must be approved by the board.	We consulted with financial experts when developing the requirements for a financial compilation, review or audit and they stressed the importance of an independent evaluation. The requirements were designed accordingly and are scaled to different land trust sizes, with a compilation for organizations with annual expense of less than \$100,000. It is great to know a small land is able to obtain these services <i>pro bono</i> ; as other small land trusts go through renewal we will collect more examples of how land trusts meet the requirement. The independent financial compilation is one element of oversight of financial records. Good internal controls, like the committee you describe, are also important.

Other Feedback About the Accreditation Program

Survey Comment	Commission Response
14. I appreciate the careful consideration that has gone into this process and the Commission's commitment to making continuous improvements. Thank you.	Thank you, too!
15. As a land trust manager that just successfully completed accreditation renewal, I have one general suggestion. It would be an improvement in my opinion if accredited land trusts could document or communicate ongoing policies, procedures or transactions to avoid the "accreditation renewal crunch" every five years.	Thanks for the suggestion. While the renewal application may only be every five years, we would like to work with the Alliance and accredited land trusts to explore how groups can keep track of policy changes as well as any rare occurrences when Standards and Practices were not followed during the accredited term. This type of tracking system would make it much easier to enter information into the renewal application.
16. We support lengthening the time between renewals and make the process less time-consuming, so we can actually get the job done of protecting land. Staff resources are scarce, and every hour we spend on accreditation is an hour away from mission critical work.	The suite of 2014/2015 program improvements will save you time so you can save more land. So far, renewal applications show that the five-year term is essential to helping land trusts avoid risk and is ensuring all accredited land trusts still meet Standards and Practices. We will continue to evaluate the data to see if it shows higher rates of compliance that would indicate the term of subsequent renewals should change after the next revision to Standards and Practices. For now our focus is on reducing the time it takes to complete the application and maintaining the program's effectiveness.
17. I hope you decrease the rigor of accreditation.	The majority of the feedback we receive supports maintaining the rigor of the program. Our goal is a program that is effective and efficient, thus our focus on streamlining, eliminating redundancy and reducing administrative costs.
18. I would likely have answered this differently if you had shared your logic for modification/deletion of each individual requirement. Thanks for all you do!	Very good point! We will include information on the rationale for the revisions the next time we propose changes. See Appendix A for the complete rationale for each change.
19. Reaccreditation every 10 years or at least tie the time period to the size of the organization.	See the note in comment 16 above about the length of the term. The data does not show that land trusts of a particular size are more or less prepared for renewal.
20. Consider a renewal timeframe of 7 or 10 years instead of 5 years.	See comment 16 and 19 above about the length of the accredited term.

Survey Comment	Commission Response
<p>21. Every single land trust with whom I have spoken, and there are many, has indicated that the process is expensive and that they regret even going through it. Furthermore the process of renewal every five years is almost as expensive as the initial application; something which we were assured would not be the case. The process has become so bloated that I could not recommend that an organization go through it. Essentially, only extremely well-funded organizations and very small organizations with minimal files can really afford to do this. The magnitude of money that is taken from these organizations to obtain accreditation is a significant impairment of their ability to do future conservation work.</p> <ul style="list-style-type: none"> • Finally, the accreditation process has done absolutely nothing to stem the ridiculous efforts by the IRS to discredit the entire conservation movement. 	<p>The 2014 program evaluation showed most land trusts support keeping a rigorous accreditation program while making significant program improvements to reduce the time a land trust invests in the renewal application. That has been our focus over the last year. Additional training will help too; land trusts that closely follow Standards and Practices throughout their accredited term find the renewal process easier.</p> <ul style="list-style-type: none"> • While it is hard to quantify how the accreditation program has avoided efforts to discredit conservation, we do know that states like CO, GA, CA and LA have used accreditation to continue the support for conservation in the state. Land trust coalitions in other states have noted that the accreditation program has averted legislation harmful to land conservation.
<p>22. Thank you for seeking comment, but... a brief summary of the rationale behind each change would make it easier to provide constructive feedback. This survey format (only one continuous horizontal line of type for comment) makes it extremely difficult to express complex ideas or examples.</p>	<p>See comment 18 above. Point well taken about the format of the survey!</p>
<p>23. The application process was intense, but it has made us a stronger land trust. Everything we do now is done with re-application in mind.</p>	<p>Thanks for the comment. The primary goal of accreditation is to build strong land trusts. We are glad to know it helped your organization.</p>
<p>24. Bravo for you great work to keep the program updated and seek input from your partners.</p>	<p>Thank you!</p>
<p>25. I did not respond to land protection and stewardship questions as that is not my area of expertise.</p>	<p>Thanks for the responses you gave on the other questions.</p>
<p>26. Appreciate any continued efforts to simplify and delete redundancy.</p>	<p>Land trust feedback really helped us as we simplified and reduced redundancy. Thank you.</p>

Survey Comment	Commission Response
27. Below is a commentary I submitted in November 2013: (See below...)	<p>The comments below were reviewed carefully as part of the 2014/2015 program improvement process. Applicants in 2015 have a much different experience than applicants did in 2013. Here are some highlights, full responses below.</p> <ul style="list-style-type: none"> • Information is easily accessible on our new website. • Land trusts can delete documents. • We have better instructions for managing large files. • We now make routine calls to renewal applicants to explain the process.

27. Full Comment....Below is a commentary I submitted in November 2013:

Dear Jennifer and team, Thank you for your invitation to comment on the renewal process. I did not tabulate the time I spent, but it certainly took at least double the time expected, and I believe more than double the time it would have taken to prepare and dispatch duplicate copies on paper of everything requested. Let me begin by tabulating the documentation that your instructions called upon us to read and apply. This consists of the following four documents adding up to 253 pages. I did read everything at one time or another, but it would have taken a far better memory than mine to keep everything in mind over the period of several months that it took me (as a volunteer board chair with other commitments) to put everything together. Application for Renewal of Land Trust Accreditation: A Reference Guide 47 pages, no Table of Contents Accreditation Requirements Manual - A Land Trust's Guide to Understanding Key Elements of Accreditation 81 pages, Table of Contents Applicant Handbook - A Land Trust's Guide to the Accreditation Process 78 pages, Table of Contents & Index User Manual for the Land Trust Accreditation Application for Renewal 47 pages, Table of Contents Total: 253 pages. Then came the need to negotiate the numerous steps of the Registration, Pre-Application, and Application. In the Application, one had to move between the Questionnaire and Required Attachments (later called Referenced Attachments), and between downloading and viewing, then inserting an attachment's name, uploading and saving it, then un-referencing any previous attachment superseded by the new one. Later there was the need to move between Project Information and Project Documentation. The aspect of the process that I found most confusing and time-consuming, and believe makes no sense, is that once I uploaded and saved an attachment, I could not delete and replace it with a corrected version. Instead I had to upload and save the corrected version, and then "Unreferenced" the older version(s) following a complicated procedure. To this day I cannot understand what earthly reason the Commission has to want to retain superseded attachments in an application. The procedure for submitting complete BDRs for the selected projects raised another complication. By the time I got around to that step, I had forgotten the note at the beginning of the User Manual describing an alternate procedure for submitting BDRs that exceeded 16MB, and so attached statements indicating that our two BDRs were way in excess of 16MB and submitted only BDR tables of contents. I have difficulty understanding how any BDR that meets LTA Standards, if it includes the prescribed maps and photographs, could be smaller than 16MB. It would have been much better if the note from the User Manual would have been incorporated in the instructions for submitting BDRs. Except for the inability to delete superseded attachments, the process

follows a definite (if convoluted) logic and the User Manual describes it pretty well. But I feel that, overall, the process represents a conquest by EDP over common sense. We were much more comfortable preparing the initial application back in 2008, and hope you will return to a hardcopy process for future renewals. An indication that the EDP procedure may even excessively complicate the work of Commission staff is the fact that you failed to send me the email warning about "Selected Projects" that is mentioned somewhere in the 253 pages of instructions. I never received such a message, and only when I was navigating the website and happened to click on "Selected Projects" a few days before that information was due did I see the names of the two projects you had selected for detailed follow-up. Thank you again for inviting this feedback. Sincerely, name, Land Trust

Complete Response

- There were too many reference documents. The new website will replace many of the old reference documents, simplifying instructions and putting the information you need all on the same webpage for the specific topic you are working on. We have also shortened the *Requirements Manual* and will combine some documents.
- We recognize the online system is challenging for some organizations that keep mostly paper documents. There is overwhelming support for the electronic system, however, so we are improving the online system rather than reverting to paper.
 - One big improvement is that you can now delete documents.
 - The newest User Manual for the online system has great instructions on how manage large files.
- We are sorry if you did not receive the email we sent about selected projects. There are three ways we now help land trusts know about this step in the process. The new website clarifies when this step happens, we call every renewal applicant at the beginning of the process to let them know what to expect when, and we continue to email when the selected projects have been posted.
- Applicants in 2015 have a much different experience than applicants did in 2013. Thank you for your comments, they helped improve the program.

Appendix C: List of Redundant Practices

The practices listed below were deleted from the 2015 *Requirements Manual* because they were redundant to other remaining requirements.

Practice 1D. Ethics

- The mission has no reference to any goal or activity that might serve the private interest of a few individuals (such as stabilizing taxes, increasing home values, etc.).

Practice 2B. Nonprofit Incorporation and Bylaws

- The organization has articles of incorporation, a corporate charter, or a declaration of trust.

Practice 2C. Tax Exemption

- The organization reports on any applicable unrelated business income (Form 990-T).

Practice 3F. Board Approval of Land Transactions

- The board or delegated decision-making authority receives timely and adequate information about each transaction before it makes its final decision to approve it.
- For organizations that delegate review and/or approval authority,
 - The fact, nature, and extent of the delegation are appropriate for the organization's scope and scale.

Practice 4A. Dealing with Conflicts of Interest

- Requirement that when engaging in a land or conservation easement transaction with an insider, the organization ensures that there is no private inurement by 1) following its conflict of interest policy and 2) taking all other steps necessary to avoid private inurement.

Practice 6B. Financial Records

- The organization has implemented changes to its accounting system and internal controls if recommended by its financial advisor or auditor (also relates to practice 6D).
- The organization appropriately tracks donor restrictions on contributions and uses donor-restricted funds for their intended purposes (also relates to practice 5A).
- The organization has clear descriptions of the allowed uses of, and any restrictions on, the dedicated and restricted funds it holds.
- The organization segregates its expenses into program services, management and general, and fundraising and reports them accordingly on the Form 990 (also relates to practice 2C).
- The organization's financial records are compliant with GAAP. If not, the organization reports income and expenses, assets and liabilities accurately.

Practice 6D. Financial Review or Audit

- The information on the types of restrictions on funds listed on the Schedule of Dedicated and Restricted Funds can be reconciled with the information in the financial statements (also relates to practice 6B).

Practice 7A. Capacity

- The organization has a process for regularly evaluating its programs and goals.
- The organization considers the size and capacity of its workforce and its obligations when developing its annual work plans.

Practice 8B. Project Selection and Criteria

- The organization documents (such as completed criteria worksheets or checklists, site evaluation checklists, project planning sheets, meeting minutes, etc.) that it applies its selection criteria when deciding whether to proceed with a project, including when accepting a property from another organization.
- The organization evaluates whether it has the resources (such as financial, personnel, etc.) to provide perpetual stewardship for each land and conservation easement it acquires in perpetuity (also relates to practices 11A and 12A).

Practice 8D. Public Benefit of Transactions

- The organization reviews each transaction for which the landowner may take a tax deduction for consistency with the requirements of Internal Revenue Code §170(h) and the accompanying Treasury Department Regulations (U.S.C. §1.170A-14) and/or applicable federal or state requirements.
- All projects confer a public benefit.
- The organization has a process for evaluating and documenting public benefit.
- For tax-deductible conservation easements, the organization documents that the requirements of Internal Revenue Code §170(h) and the accompanying Treasury Department Regulations (U.S.C. §1.170A-14), particularly as they relate to public benefit, have been met.

Practice 9E. Easement Drafting

- Conservation easements identify important conservation values and public benefits.
- The conservation easement must include: 1) language that avoids restrictions that cannot be enforced (such as some prohibitions on hunting) and 2) omission of allowable uses and reserved rights that could significantly impair the property's conservation values
- The conservation easement or other recorded documents (such as recorded baseline documentation report) gives the organization control over the future exercise of any reserved rights and that such rights are not so broad as to allow future decision-makers the ability to negate the terms of the conservation easement.

Practice 9G. Recordkeeping

- The organization has a board-adopted records policy.

Practice 9H. Title Investigation

- Requirements regarding acceptable documentation of 1) title investigation and 2) how encumbrances have been addressed.

Practice 9J. Purchasing Land

- The organization obtains appraisals in advance of closing on the transaction that are independent.
- The organization has appropriate documentation (such as trend data for market appreciation, range of values of similar purchases, market factors not covered in the appraisal, etc.) for any purchases of land or conservation easements for more than the appraised value.

Practice 11A. Funding Easement Stewardship

- The organization has a standard method for calculating the stewardship and defense funding needs for each conservation easement transaction, and the amount calculated is adequate to meet its needs.
- The organization obtains funding for each conservation easement acquisition.
- The organization's project documentation shows that the stewardship and defense contribution was received for recent projects or that a specific plan to obtain the funds is in place.
- Simplification of the language related to the funding requirements. The required funding levels would not change but the requirements would state: 1) the organization meets the funding requirements for conservation easement defense and 2) the organization meets the funding requirements for stewardship. The existing table with the funding details would continue clarify the specific funding requirements at first-time and renewal.

Practice 11B. Baseline Documentation Report

- At renewal, the organization's most recent baseline documentation report contains: "Other items recommended in the Treasury Department Regulations (such as maps showing the property line and other contiguous or nearby protected areas, an aerial photograph of the property at an appropriate scale taken as close as possible to the date the donation is made, and, if the terms of the donation contain restrictions with regard to a particular natural resource to be protected [such as water quality or air quality], the condition of the resource at or near the time of the gift must be established)"

Practice 11C. Easement Monitoring

- The organization's Land Conservation Project List shows annual monitoring for every conservation easement.

Practice 11E. Enforcement of Easements

- The organization has secured the financial and legal resources necessary for enforcement and defense (see practice 11A).
- The policy or procedure and implementation thereof show board and/or committee involvement appropriate to the violation.
- The organization has the minimum funds dedicated for conservation easement defense (see practice 11A).

Practice 11I. Amendments

- The organization's amendment policy contains: "Any provisions for the management of conflicts of interest that are not covered in the conflict of interest policy."
- The majority of the organization's amendments are minor and/or technical.

Practice 12A. Funding Land Stewardship

- The organization has a standard method for calculating how much it needs to cover its immediate and long-term stewardship expenses for each new property (such as funds needed for liability insurance, maintenance, improvements, periodic inspections, enforcement and other costs).
- The organization obtains stewardship funding for each fee property acquisition.

- The organization's project documentation shows that the stewardship funding was received for recent projects or that a specific plan to obtain the funds is in place.

Practice 12D. Monitoring Land Trust Properties

- The organization marks its boundaries in such a way that corners and property lines can be identified on the ground for purposes of inspection.

Appendix D: Survey Responses

Q1 Please indicate whether you support or do not support deleting the following requirements.

Answered: 84 Skipped: 0

	Support Deletion	Do Not Support Deletion	Total
If the organization routinely solicits the fee title underlying its conservation easements, then the organization informs donors that there is a possibility of merged interests. (Practice 1D, pg. 5 of the 2014 Requirements Manual)	72.15% 57	27.85% 22	79
The organization meets Internal Revenue Service and state law requirements when classifying individuals as independent contractors or employees. (Practice 2A, pg. 7)	73.75% 59	26.25% 21	80
The organization's bylaws are consistent with state law provisions for taking action without a meeting. (Practice 2B, pg. 8)	74.07% 60	25.93% 21	81
The organization's bylaws are consistent with state law provisions for proxy voting. (Practice 2B, pg. 8)	74.07% 60	25.93% 21	81
The organization's board reviews the Form 990 before filing. (Practice 2C, pg. 11)	58.54% 48	41.46% 34	82
The organization's board is a functional size relative to its scope and mission. (Practice 3C, pg. 12)	85.37% 70	14.63% 12	82
The board is not controlled or dominated by an individual or a small group of individuals who are related or have close personal relationships with each other. (Practice 3C, pg. 12)	63.86% 53	36.14% 30	83
The organization has a process to evaluate individual board members and the board as a whole. (Practice 3C, pg. 12)	69.14% 56	30.86% 25	81
If the organization acts as a fiscal sponsor, it has a written agreement with the entity, appropriate financial processes, and compliant solicitation and acknowledgement letters. (Practice 5A, pg. 22)	65.43% 53	34.57% 28	81
If the organization has greater than \$500,000 in expenditures of federal funds in a year, then it obtains an A-133 audit that year. (Practice 6D, pg. 27)	67.50% 54	32.50% 26	80

#	Comments for "If the organization routinely solicits the fee title underlying its conservation easements, then the organization informs donors that there is a possibility of merged interests. (Practice 1D, pg. 5 of the 2014 Requirements Manual)"	Date
1	A general comment about all of our survey results: we are voting "yes" on all changes because the requirement is either duplicative or too narrow to reflect the need for flexibility on a case-by-case project basis, and have led to past problems and unnecessary staff time on justifications for variances from the policy.	3/19/2015 11:23 AM
2	A rare occurrence, not necessary to address for all applicants.	3/18/2015 4:42 PM
3	Note that merger is not automatic in most states.	3/10/2015 9:36 PM
4	A land trust should be careful about how it honors commitments and addresses merged interests but this particular requirement is not entirely on point and could hinder good and ethical conservation.	3/9/2015 3:35 PM

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5	The existing requirement is difficult because it only applies to organizations that routinely solicit fee gifts and because it assumes that the ethical problem arises in the intention of the donor toward the conveyance of the fee interest. First, the merger problems arise whether fee gifts are routinely solicited or not; an argument could be made that the group that gets a bequest out of the blue is at least as much at risk as one that receives a dozen fee gifts a year. Second, the ethical obligation pertains not just to the donor's intentions for how the fee will be used, but also to the donor of the conservation easement (they may not be the same person, and they might have different expectations). Third, if the easement donor claimed a tax deduction, there is a legal obligation to satisfy the perpetuity requirement of the tax regs which have been expressed in court cases including Belk. Land trusts that rely on state property law to justify replacement or extinguishment of easements by merger put our whole movement at risk. This requirement should be strengthened and specific performance standards should be added. It should not be deleted. Real Example: Landowner donated a conservation easement that met all the requirements for a charitable gift claim. Landowner and the land trust signed tax form 8283, to indicate a qualifying perpetual conservation contribution. The landowner claimed the tax deduction. Then the landowner donated the land to the land trust. The land trust sold the property to a new owner subject to a new easement that had different terms (such as allowing residential development). Thus the first easement was extinguished without a judicial proceeding. Person who donated the easement and the land was not happy about the resulting development, and much community discussion/tension has arisen about the permanence of easements, the effect of merger on gifts and bequests, and whether the tax deduction was proper.	3/6/2015 1:31 PM
6	Given that some state's charitable trust laws prevent merger entirely, it seems like a question regarding whether or not the land trust is in one of those states determines if this question is relevant. Perhaps the requirement should be revised to ask the trust if it complies with state law regarding merger.	2/26/2015 9:30 AM
7	There is divergence of opinion about the inevitability of merger in the land trust community.	2/23/2015 12:58 PM
8	Wz	2/22/2015 6:19 AM
9	Doctrine of Merger is an important concept that this requirement at least raises the awareness of.	2/20/2015 3:18 PM
#	Comments for "The organization meets Internal Revenue Service and state law requirements when classifying individuals as independent contractors or employees. (Practice 2A, pg. 7)"	Date
1	An important requirement to keep because this is such a common way companies and organizations get into tax trouble.	3/18/2015 4:42 PM
2	Hard to support these deletions wo knowing the Commission's rationale. This is important and flagging it as a requirement ensures more LT are aware and in compliance w law.	3/17/2015 11:41 AM
3	It's important for organizations to have an understanding of the difference between contractors and employees to correctly classify – especially when using individuals as contractors for such things as stewardship.	3/10/2015 5:49 PM
4	Land trusts should also respect a zillion other federal and state laws and regulations. Accreditation shouldn't be the enforcer of law; it should focus on matters that the law doesn't cover.	3/9/2015 3:35 PM
5	I assume that this is deleted because the Commission finds it burdensome to oversee? It is a frequent area of bad practice by non profits generally, and having the requirement is useful yardstick for those involved with governance.	3/6/2015 1:31 PM
6	There is plenty of room for violations, here, and the land trust community knows very little about these laws.	2/23/2015 3:50 PM
7	While this is important, it's really up to the IRS and state labor departments to enforce this. And the lines are not always clear cut.	2/23/2015 12:58 PM
8	This is an area of considerable interest to the IRS, and land trusts should comply	2/21/2015 7:58 AM
#	Comments for "The organization's bylaws are consistent with state law provisions for taking action without a meeting. (Practice 2B, pg. 8)"	Date
1	Important to ensure consistency with state law.	3/18/2015 4:42 PM
2	Hard to support these deletions wo knowing the Commission's rationale. This is important and flagging it as a requirement ensures more LT are aware and in compliance w law.	3/17/2015 11:41 AM
3	It's important for an organization to learn the state law regarding the items slated for deletion and to maintain a good standing, but it might not be done without having the requirement.	3/10/2015 5:49 PM
4	Ditto	3/9/2015 3:35 PM

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5	Similar to my prior comment (and next item as well), I do understand that ALL organizations should be responsible for complying with state law provisions pertaining to governance and that the Commission may be wishing to limit the scope of what it has to review. But these are basic elements, that if not done properly render some other requirements (like voting on easement acceptance) less meaningful and certainly outside the force of law.	3/6/2015 1:31 PM
6	At least in our state, there are no laws specifically governing this. Statute does require the organization's bylaws to address how action can be taken, but does not specify which process	2/26/2015 9:30 AM
7	Disagree because a decision by the board could be challenged if the board did not make it legally, and that might wreak havoc with certain contracts, decisions to acquire interests in land, etc.	2/23/2015 12:58 PM
8	State laws on this issue can be difficult to comply with and probably hinder efficient governance	2/21/2015 7:58 AM
9	Our state laws don't specify this, so this was awkward and timely to justify.	2/20/2015 3:18 PM
#	Comments for "The organization's bylaws are consistent with state law provisions for proxy voting. (Practice 2B, pg. 8)"	Date
1	Important to ensure consistency with state law.	3/18/2015 4:42 PM
2	Hard to support these deletions w/o knowing the Commission's rationale. This is important and flagging it as a requirement ensures more LT are aware and in compliance w law.	3/17/2015 11:41 AM
3	It's important for an organization to learn the state law regarding the items slated for deletion and to maintain a good standing, but it might not be done without having the requirement.	3/10/2015 5:49 PM
4	Ditto	3/9/2015 3:35 PM
5	My support for deleting this may seem at odds with my response to the previous question, but in my experience, almost no land trusts have provisions for proxy voting.	2/23/2015 12:58 PM
6	see comment above	2/21/2015 7:58 AM
#	Comments for "The organization's board reviews the Form 990 before filing. (Practice 2C, pg. 11)"	Date
1	An important part of the board's fiduciary responsibility.	3/18/2015 4:42 PM
2	This should be part of an organization's best practices, but some organizations may not be aware of its value or not implement due to lack of knowledge.	3/10/2015 5:49 PM
3	This is REALLY important, especially given the revisions to form 990 that were specifically designed to make conservation organizations more transparent in their acceptance of easement gifts and their stewardship of such gifts. A VERY bad idea to remove this	3/6/2015 1:31 PM
4	At a minimum the board should have a finance committee or audit committee that reviews the 990	2/26/2015 9:30 AM
5	i think this is important part of board's fiduciary responsibility	2/25/2015 1:58 PM
6	Board members are listed in the 990 so have some responsibility for its content.	2/24/2015 11:04 AM
7	I believe this is an important part of the board fiduciary duty. I think it would be find to modify the requirement so that there is a process for reviewing it (like review in a subcommittee) but I believe it should be reviewed in some form before submission.	2/23/2015 11:33 AM
8	Cannot overemphasize the board's fiduciary liability and requirement to review the 990	2/23/2015 9:10 AM
9	Only those most knowledgeable about the organization need to review, I think	2/21/2015 7:58 AM
10	Required by the IRS.	2/20/2015 6:37 PM
11	I've heard that there are fewer abuses when Boards are given the 990 before filing. The Board doesn't have to be an expert and they don't have to "approve."	2/20/2015 5:52 PM
12	This is important to keep, just so that the board sees the small print for conservation easements.	2/20/2015 3:18 PM
#	Comments for "The organization's board is a functional size relative to its scope and mission. (Practice 3C, pg. 12)"	Date
1	This would become apparent as you operate the organization.	3/19/2015 2:20 PM
2	This is too vague to evaluate consistently.	3/18/2015 4:42 PM

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3	functional is such a relative term	2/23/2015 7:18 PM
4	If it weren't, it wouldn't be able to get its work done and that would show up in other ways.	2/23/2015 12:58 PM
5	This is so vague as not to be relevant.	2/21/2015 7:58 AM
6	This is an important evaluation tool. This description makes it sound like a linear relationship, so the wording could change.	2/20/2015 3:18 PM
#	Comments for "The board is not controlled or dominated by an individual or a small group of individuals who are related or have close personal relationships with each other. (Practice 3C, pg. 12)"	Date
1	It's a good corporate principle to protect against minority rule.	3/18/2015 4:42 PM
2	Seems important and all too common an issue	3/17/2015 11:41 AM
3	In very small organizations this is difficult to enforce and may not be appropriate.	2/26/2015 9:30 AM
4	Having gone through this type of controlled Board, I strongly advocate for a Board that engages fully all its members in decision making	2/24/2015 11:04 AM
5	Most boards do have dominant individuals. Better to ensure that the practices that relate to transactions with insiders are strong.	2/23/2015 3:50 PM
6	Form 990 asks re the independence of board members.	2/23/2015 12:58 PM
7	For land trusts in small communities this may be hard to comply with	2/21/2015 7:58 AM
8	If accreditation doesn't suss this out, who will?	2/20/2015 5:52 PM
#	Comments for "The organization has a process to evaluate individual board members and the board as a whole. (Practice 3C, pg. 12)"	Date
1	Can be deleted if this is addressed elsewhere.	3/20/2015 6:23 PM
2	Individual board member evaluation is a cultural aspect of the board, and therefore not applicable to all.	3/19/2015 2:20 PM
3	A good guiding principle for organizational health.	3/18/2015 4:42 PM
4	Evaluating individual board members may not always be productive	3/17/2015 4:46 PM
5	Seems important and requiring it makes it easier for LTs to do it. It sometimes feels awkward to evaluate volunteer board members if not all contribute adequately.	3/17/2015 11:41 AM
6	This can be good to make sure a diversity of opinions and other demographics are represented on the board so that it can function and govern effectively.	3/11/2015 1:03 PM
7	Hard to evaluate why to delete since this seems like good practice to maintain.	3/10/2015 5:49 PM
8	defining what is a "process" is somewhat subjective and could result in unnecessary bureaucracy	3/6/2015 1:31 PM
9	Board composition and evaluation are critically important to the overall function of the organization.	2/25/2015 1:58 PM
10	An important part of Board due diligence with its members	2/24/2015 11:04 AM
11	Its what you do with the evaluations that matter. Otherwise its just navel gazing.	2/23/2015 7:18 PM
12	Evaluation of the board as a whole is good and should be kept. But I agree with dumping the evaluation of individual board members.	2/23/2015 12:58 PM
13	This is the requirement I liked least in the requirements manual. No useful information was obtained when carried out.	2/21/2015 7:58 AM
#	Comments for "If the organization acts as a fiscal sponsor, it has a written agreement with the entity, appropriate financial processes, and compliant solicitation and acknowledgement letters. (Practice 5A, pg. 22)"	Date
1	Make this relevant to the scope of the amount of funding.	3/19/2015 2:20 PM
2	A rare occurrence, not necessary to address for all applicants.	3/18/2015 4:42 PM
3	Important. We act as fiscal sponsor and this best practice seems essential. It was through reviewing the RM we realized what we had previously wasn't adequate.	3/17/2015 11:41 AM

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4	Good risk management suggests that any time the organization is acting as a fiscal sponsor these provision be in place.	2/26/2015 9:30 AM
5	Soem sort of agreement needs to be in place otherwise the organization may be at risk both with the IRS and in respect to outcomes from acting as a fiscal sponsor to another organization	2/24/2015 11:04 AM
6	This is an IRS audit risk	2/23/2015 3:50 PM
7	Overkill for most such arrangements, but if large dollar volume then it should apply	2/21/2015 7:58 AM
8	I don't have enough experience with this to judge	2/20/2015 3:18 PM
#	Comments for "If the organization has greater than \$500,000 in expenditures of federal funds in a year, then it obtains an A-133 audit that year. (Practice 6D, pg. 27)"	Date
1	Federal requirement.	3/19/2015 2:20 PM
2	An important consideration, but if this situation applies to few organizations and if the requirement duplicates existing law, we would support deletion.	3/18/2015 4:42 PM
3	I believe that the threshold is increasing to \$750K, so this should adjust accordingly.	3/17/2015 4:46 PM
4	I don't understand the reason to delete this? For the groups that only cross the line occasionally, or never have, this might be the only place that provides a warning...	3/6/2015 1:31 PM
5	I believe the Feds are raising this threshold so it may no longer be relevant.	2/24/2015 11:04 AM
6	Seems like this is redundant since it is required if you get \$500,000 or more. You can't NOT get an audit.	2/23/2015 7:18 PM
7	This is the responsibility of the feds to enforce. In my experience, everyone complies with this requirement and I think you can safely delete it.	2/23/2015 12:58 PM
8	Some small nonprofits may "do less" to avoid the extra costs of the audit	2/23/2015 9:38 AM
9	This is a federal requirement and land trusts can get in a lot of trouble if they don't do this. It should stay.	2/21/2015 7:58 AM

Q2 Please indicate whether you support or do not support deleting the following requirements.

Answered: 78 Skipped: 6

	Support Deletion	Do Not Support Deletion	Total
All projects accepted by the organization are consistent with its land and easement selection criteria. (Practice 8B, pg. 32 of the 2014 Requirements Manual)	57.14% 44	42.86% 33	77
Where appropriate, the organization obtains expert advice in financial, real estate, tax, scientific and land/water management matters, as they pertain to specific conservation easements. (Practice 9E, pg. 36)	65.33% 49	34.67% 26	75
The conservation easement must include the qualification of the holder as a qualified conservation organization. (Practice 9E, pg. 38)	61.84% 47	38.16% 29	76
The organization keeps duplicates of conservation easement monitoring reports. (Practice 9G, pg. 41)	60.53% 46	39.47% 30	76
The organization keeps duplicates of Forms 8283. (Practice 9G, pg. 41)	66.67% 50	33.33% 25	75
The organization keeps duplicates of fee property land inspection records essential to the stewardship and defense of the property. (Practice 9G, pg. 41)	63.16% 48	36.84% 28	76
The organization keeps duplicates of contracts and leases relative to long-term land management activities. (Practice 9G, pg. 41)	68.00% 51	32.00% 24	75
If a first-time applicant did not investigate title for every conservation easement or fee land transaction in the past 10 years, the organization retroactively investigates title. (Practice 9H, pg. 45)	70.67% 53	29.33% 22	75
The organization obtains funding for each conservation easement acquisition. (Practice 11A, pg. 56)	78.38% 58	21.62% 16	74
At renewal, the organization's most recent baseline documentation report contains background information on the project that would help in conservation easement monitoring or enforcement. (Practice 11B, pg. 61)	66.22% 49	33.78% 25	74
Land management plans are updated as needed to reflect external threats or changes in management activities as necessary to ensure safety and appropriate management of the properties. (Practice 12C, pg. 79)	60.27% 44	39.73% 29	73

#	Comments for "All projects accepted by the organization are consistent with its land and easement selection criteria. (Practice 8B, pg. 32 of the 2014 Requirements Manual)"	Date
1	LTAC should clarify that this requirement applies to conservation projects, while trade lands should be handled differently by the organization.	3/18/2015 4:42 PM
2	Is this duplicative? If so I'd change my answer. To evaluate these fairly we really need to know why they are proposed for deletion or change.	3/17/2015 11:44 AM
3	the project is not consistent, there should be clear rationale for why it was undertaken.	3/17/2015 11:02 AM
4	I think this is important but proof of this will be documented through other materials submitted as part of initial application and renewal.	3/11/2015 1:05 PM
5	Seems to be a best practice to require.	3/10/2015 5:55 PM
6	Needs to be worded differently. If a land trust has a procedure for project selection it needs to follow that procedure.	2/24/2015 11:21 AM
7	Of course, for land trusts that have been around awhile, they probably have old projects that were prior to any criteria.	2/23/2015 7:21 PM

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8	Deleting this defeats the purpose of having those criteria in the first place	2/23/2015 3:56 PM
9	While I do not support deletion, I believe the Commission should be (and probably is) understanding of exceptions made from time-to-time.	2/23/2015 3:24 PM
10	But the requirement that a LT HAVE criteria should still stand.	2/23/2015 1:08 PM
11	I think projects inconsistent with selection criteria should be reviewed at the board level, not forgotten.	2/23/2015 9:43 AM
12	to restrictive - there may be special circumstances when it shouldn't apply	2/21/2015 8:08 AM
#	Comments for "Where appropriate, the organization obtains expert advice in financial, real estate, tax, scientific and land/water management matters, as they pertain to specific conservation easements. (Practice 9E, pg. 36)"	Date
1	A good concept, even though it's hard to define and involves professional judgment calls.	3/18/2015 4:42 PM
2	Subjective standard, BUT BDR requirement should include proper credentials for preparer	3/6/2015 1:31 PM
3	While it would seem to be common sense to do this, there are some situations where not doing it could result in uninformed decision making.	2/26/2015 9:36 AM
4	Makes sense to seek outside advice particularly legal advice if needed or technical advice if needed.	2/24/2015 11:21 AM
5	Vague as written and subjective	2/23/2015 3:56 PM
6	Where appropriate, that should apply I think. But as written it just states something obvious and is probably unenforceable because who is to say when it is appropriate.	2/21/2015 8:08 AM
#	Comments for "The conservation easement must include the qualification of the holder as a qualified conservation organization. (Practice 9E, pg. 38)"	Date
1	Important, even though it duplicates federal requirements.	3/18/2015 4:42 PM
2	Although it seems be more pertinent in Colorado, it may become an issue in other areas (orphan easements).	3/10/2015 5:55 PM
3	Doesn't "qualification" only apply to tax deductions? Maybe okay to delete because some easements are not going to be deductible. For easements where a tax deduction is expected, it makes lots of sense for the donee to attest to its qualification. I would have rather seen this modified than deleted.	3/6/2015 1:31 PM
4	All our easements have that qualification up front.	2/24/2015 11:21 AM
5	I have seen a state agency refuse to include this language, putting the donor at greater risk during audit.	2/23/2015 3:56 PM
6	probably not needed	2/21/2015 8:08 AM
#	Comments for "The organization keeps duplicates of conservation easement monitoring reports. (Practice 9G, pg. 41)"	Date
1	It is unclear if deleting the requirement for duplicates changes the document status from "irreplaceable and essential" to something else	3/20/2015 2:25 PM
2	Essential for easement defense.	3/18/2015 4:42 PM
3	assuming a duplicate can be digital	3/17/2015 4:46 PM
4	Why propose deleting? Digital scans? Not enough info.	3/17/2015 11:44 AM
5	Could not determine what the Commission seems to be wanting -- does it apply to any type of duplication of records? Why just the specified records types to be deleted from the Practice?	3/10/2015 5:55 PM
6	electronic duplicates stored on a cloud/secure site/etc. should be sufficient backup for originals. Two sets of paper copies is unnecessary, especially for a conservancy.	2/26/2015 7:33 PM
7	This is critical to defense of the CE	2/25/2015 2:00 PM
8	Electronic copies are adequate as duplicates.	2/24/2015 11:21 AM
9	This is just plain stupid, esp. if you have everything electronically	2/23/2015 7:21 PM
10	How else will you document that you have done this?	2/23/2015 3:56 PM
11	Maybe not require that they be kept permanently, but they should be kept for some period of time.	2/23/2015 1:08 PM
12	Perhaps keep duplicates for a minimum amount of time, say seven years?	2/21/2015 8:08 AM

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#	Comments for "The organization keeps duplicates of Forms 8283. (Practice 9G, pg. 41)"	Date
1	It is unclear if deleting the requirement for duplicates changes the document status from "irreplaceable and essential" to something else	3/20/2015 2:25 PM
2	This is sensible recordkeeping, even though Form 8283 is ultimately the landowner's responsibility.	3/18/2015 4:42 PM
3	assuming a duplicate can be digital	3/17/2015 4:46 PM
4	Why propose deleting? Digital scans? Not enough info.	3/17/2015 11:44 AM
5	Could not determine what the Commission seems to be wanting – does it apply to any type of duplication of records? Why just the specified records types to be deleted from the Practice?	3/10/2015 5:55 PM
6	electronic copies should be sufficient	2/26/2015 7:33 PM
7	Electronic copies are adequate duplicates	2/24/2015 11:21 AM
8	same as note above	2/23/2015 7:21 PM
9	Maybe not require that they be kept permanently, but they should be kept for some period of time.	2/23/2015 1:08 PM
10	same comment as last	2/21/2015 8:08 AM
#	Comments for "The organization keeps duplicates of fee property land inspection records essential to the stewardship and defense of the property. (Practice 9G, pg. 41)"	Date
1	It is unclear if deleting the requirement for duplicates changes the document status from "irreplaceable and essential" to something else	3/20/2015 2:25 PM
2	Essential for conservation lands defense.	3/18/2015 4:42 PM
3	assuming a duplicate can be digital	3/17/2015 4:46 PM
4	Why propose deleting? Digital scans? Not enough info.	3/17/2015 11:44 AM
5	Could not determine what the Commission seems to be wanting – does it apply to any type of duplication of records? Why just the specified records types to be deleted from the Practice?	3/10/2015 5:55 PM
6	electronic copies should be sufficient	2/26/2015 7:33 PM
7	Duplicates in electronic form seem appropriate.	2/24/2015 11:21 AM
8	same as note above	2/23/2015 7:21 PM
9	Maybe not require that they be kept permanently, but they should be kept for some period of time.	2/23/2015 1:08 PM
10	same comment as last	2/21/2015 8:08 AM
#	Comments for "The organization keeps duplicates of contracts and leases relative to long-term land management activities. (Practice 9G, pg. 41)"	Date
1	there should be a time limit on retention 5 yrs? 10 yrs?	3/20/2015 5:16 PM
2	It is unclear if deleting the requirement for duplicates changes the document status from "irreplaceable and essential" to something else	3/20/2015 2:25 PM
3	This is sensible (especially as written in the manual, applying only for as long as the documents are applicable and/or the statute of limitations).	3/18/2015 4:42 PM
4	assuming a duplicate can be digital	3/17/2015 4:46 PM
5	Why propose deleting? Digital scans? Not enough info.	3/17/2015 11:44 AM
6	Could not determine what the Commission seems to be wanting – does it apply to any type of duplication of records? Why just the specified records types to be deleted from the Practice?	3/10/2015 5:55 PM
7	electronic copies should be sufficient	2/26/2015 7:33 PM
8	Duplicates in electronic form.	2/24/2015 11:21 AM
9	same as note above	2/23/2015 7:21 PM
10	Perhaps keep duplicates for seven years after contract ends?	2/21/2015 8:08 AM

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#	Comments for "If a first-time applicant did not investigate title for every conservation easement or fee land transaction in the past 10 years, the organization retroactively investigates title. (Practice 9H, pg. 45)"	Date
1	Good practice and an important requirement.	3/18/2015 4:42 PM
2	Why remove only part? Title investigation seems to be an important step, and organizations may not follow up without the requirement.	3/10/2015 5:55 PM
3	Retroactive title examination rarely generates any surprises that have not already appeared.	2/26/2015 9:36 AM
4	Not sure about this one. Maybe a big expense to go through this process.	2/24/2015 11:21 AM
5	This is a financial hardship for organizations and in the end, what does it get you?	2/23/2015 1:08 PM
6	I think this is a reasonable requirement.	2/21/2015 8:08 AM
#	Comments for "The organization obtains funding for each conservation easement acquisition. (Practice 11A, pg. 56)"	Date
1	We support deleting the requirement for easement acquisition funding, but we support retaining the requirement for easement stewardship funding, which is covered separately in the indicator practice.	3/18/2015 4:42 PM
2	what about for a 100% donated conservation easement??	3/17/2015 4:46 PM
3	For new easements	3/11/2015 10:45 AM
4	if necessary	2/26/2015 7:33 PM
5	What kind of funding? Stewardship? Acquisition Costs?	2/26/2015 9:36 AM
6	I assume you mean stewardship funding. Reword to: the organization obtains or identifies...	2/24/2015 11:21 AM
7	each purchased acquisition	2/23/2015 7:21 PM
8	If this requirement it ditched, we have much less money to raise, but how are else we going to demonstrate that we have the means to defend and steward in perpetuity?	2/23/2015 3:56 PM
9	While minimum funding levels should be met, and the Commission should assess overall funding levels and strategies, it should be open to funding strategies that may not be tied to each acquisition.	2/23/2015 3:24 PM
10	OK to delete if the minimum stewardship funding are met in the aggregate. As for conservation defense funding, I think the \$50,000 requirement for 1-15 easements should be reduced for land trusts that maintain Terra Firma coverage (and the requirement that they maintain it could be added to their Expectations for Improvement). Plus, I think that LTs whose only easements are CEs over lands owned by other land trusts, should not be required to maintain defense funds for them until those lands are transferred to some other entity.	2/23/2015 1:08 PM
11	What is important is there be enough funding for all CEs, not that there be funding for each one	2/21/2015 8:08 AM
#	Comments for "At renewal, the organization's most recent baseline documentation report contains background information on the project that would help in conservation easement monitoring or enforcement. (Practice 11B, pg. 61)"	Date
1	Background information can be useful but shouldn't be a requirement	3/20/2015 2:25 PM
2	Redundant to the purpose of all BDRs.	3/18/2015 4:42 PM
3	Keeps baselines consistent	2/24/2015 11:21 AM
4	What qualifying Baseline would not do this?	2/23/2015 3:56 PM
5	I've always thought this was a bit vague.	2/23/2015 1:08 PM
6	Probably too vague as written to be useful	2/21/2015 8:08 AM
#	Comments for "Land management plans are updated as needed to reflect external threats or changes in management activities as necessary to ensure safety and appropriate management of the properties. (Practice 12C, pg. 79)"	Date
1	Important to revisit and update plans.	3/18/2015 4:42 PM
2	As long as this requirement is tied to changed circumstances, and is not a specified time (e.g. 10 years) it is reasonable. Requiring updated management plans on a schedule may or may not be necessary, and should not be required.	2/26/2015 9:36 AM

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3	Very important to review and update plans as needed.	2/24/2015 11:21 AM
4	Management plans should be reviewed periodically and updated as necessary. If this would be captured in another requirement, OK to delete this one.	2/23/2015 1:08 PM
5	This goes without saying, I would think.	2/21/2015 8:08 AM

Q3 Please indicate whether you support or do not support the Commission's proposed modifications of the following requirements.

Answered: 76 Skipped: 8

	Support Modification	Do Not Support Modification	Total
Allow bylaws provisions that delegate decision-making authority to meet the requirement for a policy delegating land transaction approval. (Practice 3F, pg. 14 of the 2014 Requirements Manual)	92.00% 69	8.00% 6	75
Eliminate the need to keep documentation of the analysis of the potential for private inurement for de minimis financial transactions with insiders. (Practice 4A, pg. 18)	86.67% 65	13.33% 10	75
Beginning in 2017, modify the requirement so that a first-time applicant would need to show it has monitored its conservation easements once per calendar year for three years. (Practice 11C, pg. 64)	82.19% 60	17.81% 13	73
Only apply the requirements for fee land funding, management plans, and annual monitoring to conservation properties. (Practices 12A, 12C, 12D)	98.67% 74	1.33% 1	75

#	Comments for "Allow bylaws provisions that delegate decision-making authority to meet the requirement for a policy delegating land transaction approval. (Practice 3F, pg. 14 of the 2014 Requirements Manual)"	Date
1	A sensible modification.	3/18/2015 4:42 PM
2	This language is a bit confusing, but we think the idea is good.	3/17/2015 11:05 AM
3	board should be the only ones making that decision	2/23/2015 7:23 PM
#	Comments for "Eliminate the need to keep documentation of the analysis of the potential for private inurement for de minimis financial transactions with insiders. (Practice 4A, pg. 18)"	Date
1	A sensible modification, though we note that de minimis is a judgment call and hard to define.	3/18/2015 4:42 PM
2	If the potential is de minimus then the documentation can be very simple. However, I feel that the documentation is still important so that if ever challenged the organization has a record of at least acknowledging the potential for private inurement.	3/18/2015 10:53 AM
3	Maybe define in \$ de minimis	3/17/2015 11:50 AM
4	not sure about this one	2/23/2015 7:23 PM
5	Transactions with insiders are a significant reputational threat	2/23/2015 3:57 PM
#	Comments for "Beginning in 2017, modify the requirement so that a first-time applicant would need to show it has monitored its conservation easements once per calendar year for three years. (Practice 11C, pg. 64)"	Date
1	A reasonable requirement.	3/18/2015 4:42 PM
2	I don't think it is necessary to keep a strict 365 day range to this, +/- 15 months is sufficient in my opinion.	3/18/2015 11:31 AM
3	Calendar year matters less than within a regular # of months and individual landowners, weather conditions, other factors impact monitoring. Calendar year means you could visit a property in Jan one year and December the next. How is that better than a 15 month spread because the LO took a cruise and couldn't go out with you for three months?	3/17/2015 11:50 AM
4		3/10/2015 6:58 PM
#	Comments for "Only apply the requirements for fee land funding, management plans, and annual monitoring to conservation properties. (Practices 12A, 12C, 12D)"	Date
1	We emphatically support these proposed modifications	3/20/2015 2:27 PM

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2	A sensible modification.	3/18/2015 4:42 PM
3	Asset lands do not require management plans.	2/23/2015 3:57 PM

Q4 (Optional) If you have suggestions for other requirements to delete or modify, please provide your recommendations and reasons why. The Commission will review your comments during its 2016 revisions of the Requirements Manual.

Answered: 13 Skipped: 71

#	Responses	Date
1	Make clear that for 11B, the documentation requested under 11B1 for renewal applicants is only a list of easements closed without baselines during the most recent/current accredited term (not "ever"). This is consistent with other documentation requirements for renewal that focus on the time period since the last accreditation decision.	3/20/2015 2:31 PM
2	The defense fund for those land trusts with only 1 or 2 conservation easements should not be the same as those with 5.	3/16/2015 4:39 PM
3	While not directly related to specific Standards that need to be modified, I believe that it is unnecessary to request as much project documentation as you do at renewal. The standards can be judged with review of fewer projects. Instead of asking for all the information related to handling a violation, please just use the project worksheet to highlight that project and documentation for it, as opposed to asking for even more information. Also the final request for more monitoring and other reports long after the initial submission seems to be yet another unnecessary step. It feels as if you don't trust land trusts that are already accredited and that's not the place you should be coming from. Trust but verify is fine, but that's not what it feels like the relationship is. Its more like 'verify and begrudgingly trust'.	3/11/2015 1:13 PM
4	Limit accreditation to the fundamental requirements for an organization to hold monitors and enforce and easement. Avoid general governance oversight. Don't look back more than 10 years as to compliance with easement files. It is very costly and older practices cannot be expected to be brought up to date without extraordinary expense. These extraordinary expenses inhibit the ability of the organization to do further future conservation.	3/10/2015 9:41 PM
5	Suggest that the Commission review the requirements for easement defense and stewardship funding to take into account TerraFirma coverage.	2/27/2015 3:50 PM
6	While the requirements for application were extensive, they serve as a great baseline for a land trust. But re-application should not be a replication of documents that were included in the original application, rather it should cover changes, additions, and such.	2/26/2015 7:43 PM
7	There should be 2 categories of Accreditation: Preliminary Accreditation (easier requirements) and Full Accreditation. e.g. Nature Conservancy would be full. A small in State volunteer land trust would be Preliminary	2/26/2015 11:21 AM
8	The following may already have been dealt with, as I'm referring to my notes in the June 2012 Reference Guide, but if these changes have not already been incorporated, I recommend they be considered for this update: ++Practice 6B: In the attachments, Statements 6B2 and 6B5 are very similar regarding Stewardship contributions, and should be combined to save the time and effort of the applicant. ++Practices 6B and 6D: Attachment 6B1 (SDRF) and the requirements for Attachment 6D5 are similar, but the first requires current financial figures to fill out the SDRR, where as Attachment 6D5 requires the figures to align with the most recent financial statements. One SDRF with current financial figures is more than enough, and would eliminate duplicate effort to produce similar, but different, data. ++Project Documentation: Four pages of answers and related attachments for each project is excessively burdensome for the applicant. Perhaps evidence of compliance with different practices in each selected project would collectively show overall, longitudinal project compliance, and significantly reduce the applicants enormous burden in project reviews. Again, my apologies if these have already been dealt with through updates in the past year, but no harm in confirming. Thanks for the great work on improving the program.	2/25/2015 2:29 PM
9	Actually, I think we need standards for discretionary consent, and a requirement for a policy for granting it for requests that fall short of requiring an easement amendment.	2/23/2015 3:59 PM

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10	Delete the requirements for charitable solicitation registrations. They are driving land trusts crazy (particularly for those states in which LTs have only a few donors). It's up to the states to enforce them.	2/23/2015 1:12 PM
11	Omit the management plan requirement within twelve months of purchase.	2/20/2015 8:16 PM
12	Record keeping requirements are listed in both Standard 2 and 9. Use one or the other, not both.	2/20/2015 5:53 PM
13	The Commission asks land trusts with annual turnover less than \$100,000 to obtain an external compilation. A local accounting firm quoted \$1,200-1,500 to do this for the Greensboro, VT, Land Trust. With normal annual turnover of \$10,000, this would have been burdensome for us. We were fortunate to have assistance from an LTA rep. in finding a small bookkeeping firm that was willing to do it gratis. In our opinion the assurance of financial integrity provided by a compilation is so modest that small land trusts should be allowed to proceed via an internal financial review committee whose report must be approved by the board.	2/20/2015 4:37 PM

Q6 (Optional) You are welcome to submit any other feedback about the accreditation program, policies, processes, and/or documentation. We welcome your input and will consider your comments as part of our commitment to continuous improvement. For more information, see the Commission's Feedback, Comments and Complaints Policy.

Answered: 15 Skipped: 69

#	Responses	Date
1	I appreciate the careful consideration that has gone into this process and the Commission's commitment to making continuous improvements. Thank you.	3/20/2015 6:45 PM
2	As a land trust manager that just successfully completed accreditation renewal, I have one general suggestion. It would be an improvement in my opinion if accredited land trusts could document or communicate ongoing policies, procedures or transactions to avoid the "accreditation renewal crunch" every five years.	3/19/2015 12:25 PM
3	We support lengthening the time between renewals and make the process less time-consuming, so we can actually get the job done of protecting land. Staff resources are scarce, and every hour we spend on accreditation is an hour away from mission critical work.	3/19/2015 11:25 AM
4	i hope you decrease the rigor of reaccreditation.	3/18/2015 11:32 AM
5	I would likely have answered this differently if you had shared your logic for modification/deletion of each individual requirement. Thanks for all you do!	3/17/2015 11:51 AM
6	Provided as part of previous answer.	3/11/2015 1:13 PM
7	Reaccreditation every 10 years or at least tie the time period to the size of the organization	3/11/2015 10:47 AM
8	Consider a renewal timeframe of 7 or 10 years instead of 5 years.	3/11/2015 7:28 AM
9	Every single land trust with whom I have spoken, and there are many, as indicated that the process is expensive and that they regret even going through it. Furthermore the process of renewal every five years is almost as expensive as the initial application, something which we were assured would not be the case. The process has become so bloated that I could not recommend that an organization go through it. Essentially, only extremely well funded organizations and very small organizations with minimal files can really afford to do this. The magnitude of money that is taken from these organizations to obtain accreditation is a significant impairment of their ability to do future conservation work. Finally, the accreditation process has done absolutely nothing to stem the ridiculous efforts by the IRS to discredit the entire conservation movement.	3/10/2015 9:44 PM
10	Thank you for seeking comment, but... A brief summary of the rationale behind each change would make it easier to provide constructive feedback. This survey format (only one continuous horizontal line of type for comment) makes it extremely difficult to express complex ideas or examples.	3/6/2015 1:36 PM
11	The application process was intense, but it has made us a stronger land trust. Everything we do now is done with re-application in mind.	2/26/2015 7:44 PM
12	Bravo for your great work to keep the program updated and seek input from your partners.	2/24/2015 11:23 AM
13	I did not respond to land protection and stewardship questions as that is not my area of expertise.	2/23/2015 11:35 AM
14	Appreciate any continued efforts to simplify and delete redundancy.	2/20/2015 8:17 PM

15

Dear [REDACTED] and team, Thank you for your invitation to comment on the Renewal process. I did not tabulate the time I spent, but it certainly took at least double the time expected, and I believe more than double the time it would have taken to prepare and dispatch duplicate copies on paper of everything requested. Let me begin by tabulating the documentation that your instructions called upon us to read and apply. This consists of the following four documents adding up to 253 pages. I did read everything at one time or another, but it would have taken a far better memory than mine to keep everything in mind over the period of several months that it took me (as a volunteer board chair with other commitments) to put everything together. Application for Renewal of Land Trust Accreditation: A Reference Guide 47 pages, no Table of Contents Accreditation Requirements Manual - A Land Trust's Guide to Understanding Key Elements of Accreditation 81 pages, Table of Contents Applicant Handbook - A Land Trust's Guide to the Accreditation Process 78 pages, Table of Contents & Index User Manual for the Land Trust Accreditation Application for Renewal 47 pages, Table of Contents Total: 253 pages Then came the need to negotiate the numerous steps of the Registration, Pre-Application, and Application. In the Application, one had to move between the Questionnaire and Required Attachments (later called Referenced Attachments), and between downloading and viewing, then inserting an attachment's name, uploading and saving it, then un-referencing any previous attachment superceded by the new one. Later there was the need to move between Project Information and Project Documentation. The aspect of the process that I found most confusing and time-consuming, and believe makes no sense, is that once I uploaded and saved an attachment, I could not delete and replace it with a corrected version. Instead I had to upload and save the corrected version, and then "Unreference" the older version(s) following a complicated procedure. To this day I cannot understand what earthly reason the Commission has to want to retain superceded attachments in an application. The procedure for submitting complete BDRs for the selected projects raised another complication. By the time I got around to that step, I had forgotten the note at the beginning of the User Manual describing an alternate procedure for submitting BDRs that exceeded 16MB, and so attached statements indicating that our two BDRs were way in excess of 16MB and submitted only BDR tables of contents. I have difficulty understanding how any BDR that meets LTA Standards, if it includes the prescribed maps and photographs, could be smaller than 16MB. It would have been much better if the note from the User Manual would have been incorporated in the instructions for submitting BDRs. Except for the inability to delete superceded attachments, the process follows a definite (if convoluted) logic and the User Manual describes it pretty well. But I feel that, overall, the process represents a conquest by EDP over common sense. We were much more comfortable preparing the initial application back in 2008, and hope you will return to a hard-copy process for future renewals. An indication that the EDP procedure may even excessively complicate the work of Commission staff is the fact that you failed to send me the email warning about "Selected Projects" that is mentioned somewhere in the 253 pages of instructions. I never received such a message, and only when I was navigating the website and happened to click on "Selected Projects" a few days before that information was due did I see the names of the two projects you had selected for detailed follow-up. Thank you again for inviting this feedback. Sincerely, [REDACTED]

2/20/2015 4:43 PM