

Land Trust 
Accreditation Commission
An independent program of the Land Trust Alliance

Carnelian Acres Land Trust
January 3, 2011

***Sample Land Trust Accreditation Award Letter with Expectations for Improvement
(represents common expectations found in actual award letters;
cover letter not included in sample)***

The Land Trust Accreditation Commission may offer an applicant land trust additional feedback on its application in the form of commendations and/or expectations for improvement. These comments do not affect the accredited status of the land trust.

Commendations

The Commission commends Carnelian Acres Land Trust for its Gigantic Tree Preserve Management Plan.

The Commission would like to share the policies, procedures or other documents noted with commendations above with the Land Trust Alliance for inclusion in its training materials and digital library, The Learning Center. Our confidentiality policy prohibits us from sharing applicant information without permission, therefore if you are willing to allow the Commission to share these please sign the “Document Release for Publication” below. We will not share these resources unless the following written permission is received.

Document Release for Publication

The Land Trust Accreditation Commission has permission to share the commended documents with the Land Trust Alliance for use in its training materials and digital library, The Learning Center.

Printed Name

Signature
Carnelian Acres Land Trust

Date

Expectations for Improvement

Expectations for improvement are offered when the Commission determines that an organization needs to do additional work to fully comply with one or more elements of an indicator practice. These are offered to foster continuous learning and quality improvement. At the time your organization applies for renewal of accreditation, the Commission will review compliance with all of the accreditation indicator practices in place at the time of renewal and will also evaluate

your progress toward meeting the following expectations for improvement. Expectations for improvement are drafted with the particular facts and circumstances of the accredited land trust in mind and may vary from accredited land trust to accredited land trust.

2C. Tax Exemption

Expectation that Carnelian Acres Land Trust will discuss with its auditor what expenses should be classified as lobbying and will appropriately track and report on these expenses as required on the federal Form 990, even when these expenses may be *de minimis*.

4A. Dealing with Conflicts of Interest

Expectation that Carnelian Acres Land Trust will strengthen its conflict of interest policy by clarifying that a conflicted party may not be present during the discussion (unless asked to provide information) and vote on an issue where he/she is conflicted.

5A. Legal and Ethical Practices and 6B. Financial Records

Expectation that Carnelian Acres Land Trust will clearly communicate to donors when soliciting and acknowledging gifts for “endowments” how the land trust intends to use the principal of and income derived from the gift. It is further expected that Carnelian Acres Land Trust will ensure that funds received as a result of a solicitation for an “endowment” are classified with appropriate restrictions (temporary or permanent).

9E. Easement Drafting

Expectation that Carnelian Acres Land Trust will review its older easements for enforceability and compliance with *Land Trust Standards and Practices* and relevant state laws, and will upgrade them where necessary and feasible.

9H. Title Investigation and Subordination

Expectation that Carnelian Acres Land Trust will always investigate title for each easement and fee property it intends to acquire before closing, will review title reports carefully to see if there are encumbrances that need to be addressed and to ensure it is negotiating with the legal owner, and will keep documentation of this investigation.

9G. Recordkeeping

Expectation that Carnelian Acres Land Trust will, in addition to documents it now duplicates and stores in separate locations, duplicate all of the essential and irreplaceable documents on the desired list in the Commission’s *Guidance Document* on this practice, and will protect originals from daily use and keep them secure from fire, floods and other damage.

10B. Appraisals

Expectation that Carnelian Acres Land Trust will, early in the negotiation process, provide its letter of understanding or other written material to landowners notifying them of Internal Revenue Code appraisal requirements, and stating that the Land Trust will request a copy of the appraisal and will not knowingly participate in projects when it has significant concerns about the tax deduction.

11B. Baseline Documentation Report

Expectation that Carnelian Acres Land Trust’s baseline documentation reports for all future projects will contain all the minimum and desired contents described in the Commission’s *Guidance Document* on this practice, including information on the qualifications/experience of the preparer and the signatures of all parties.

Expectation that Carnelian Acres Land Trust will prepare baseline documentation reports for all easements prior to closing. In the event that seasonal conditions prevent the completion of a full baseline documentation report by closing, a schedule for finalizing the full report and an acknowledgement of interim data [that for donations and bargain sales meets Treasury Regulations §1.170A-14(g)(5)(i)] will be signed by the landowner at closing.

11C. Easement Monitoring

Expectation that Carnelian Acres Land Trust will enhance its monitoring reports over time to include all the minimum and desired contents included in the Commission’s *Guidance Document* on this practice, such as the conditions during the visit and how the final conclusions were drawn (e.g., weather or ground conditions, routes of travel, portions of the property inspected, location of photos taken, etc.).

11I. Amendments

Expectation that Carnelian Acres Land Trust will revise its amendment policy to require compliance with any funding requirements.

Expectation that Carnelian Acres Land Trust will, in the case of any amendment that may confer a financial benefit to the landowner (in terms of changes in property value or otherwise), document the financial impact of the amendment through appraisals or with other evidence to confirm that the amendment will not result in private inurement or impermissible private benefit.

12C. Land Management

Expectation that Carnelian Acres Land Trust will have completed at least a management summary for every property it holds in fee, including those that will not have active management, at the time it acquires a property and until such time as it completes a formal management plan.

Carnelian Acres Land Trust Acknowledgement

Please sign below acknowledging that you have received and understand these expectations for improvement.

Printed Name

Signature
Carnelian Acres Land Trust

Date