



Land Trust Accreditation and Quasi-Governmental Organizations

INTRODUCTION

The land trust accreditation program was established to build strong land trusts, foster public trust in land conservation and help ensure the permanent protection of conservation lands. The program is operated by the Land Trust Accreditation Commission, an independent program of the Land Trust Alliance. The Commission verifies an applicant's implementation of *Land Trust Standards and Practices* – the ethical and technical guidelines for the operation

of a responsible land trust – via evaluation of specific indicator elements. Nonprofit, tax-exempt land trusts and quasi-governmental organizations are eligible to apply for accreditation.

The purpose of this fact sheet is to provide information about the accreditation requirements for quasi-governmental organizations. ∞

QUASI-GOVERNMENTAL ORGANIZATION DEFINITION

A quasi-governmental organization, for the purposes of land trust accreditation, is an organization that meets the following criteria:

- Has a primary mission of land conservation
- Has a governance structure that provides independent oversight with a board independent of government
- Is a unit of government, rather than a private corporation, and is not recognized by the Internal

Revenue Service as a 501(c)(3) organization
In order for the quasi-governmental organization to be eligible for accreditation it must also:

- Have completed at least two land or easement acquisition projects, either in the chain of title in a fee acquisition or as the grantee of an easement.
- Been incorporated (or legally formed) for at least two years. ∞

ACCREDITATION REQUIREMENTS

Accreditation requirements for all applicants are described in the Commission's Requirements Manual. In 2018, the Alliance published an *Interpretation and Application of the 2017 Revisions to Standards and Practices*. The interpretation addresses several accreditation requirements that are

described below. If a requirement is not addressed below, the Commission expects that the quasi-governmental applicant will provide the same application materials and will meet the same requirements as nonprofit, tax-exempt applicants.

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APPLICATION REQUIREMENTS

A quasi-governmental organization should be prepared to meet all the requirements identified in the Requirements Manual. Specific adaptations or exceptions are noted below.

- **Financial Records and Health:** The Commission's audit/review/compilation requirements apply only to funds the organization holds that are not accounted for in a state/local government audit (such as bank accounts that are separate from government funds, special endowments, funds from other governmental jurisdictions, etc.).

- **Stewardship and Defense Funding:** The Commission may consider a case-by-case exception to the defense funding requirement for a quasi-governmental organization if there is a statutory or regulatory obligation for the government to provide legal representation at the discretion of the applicant. The Commission may also consider factors such as whether the applicant received qualified counsel at its request, at no additional cost, for at least the last five years. Note that a quasi-governmental organization must meet at least the minimum stewardship funding requirements or submit the required plan in its application. ∞



APPLICATION ATTACHMENTS

The accreditation application includes a pre-application and application; both contain a questionnaire as well as the attachments identified in the reference copy of the First-time or Renewal Application materials. A quasi-governmental applicant should be prepared to provide all the documents shown in the reference documents. Alternative documentation is acceptable for the specific attachments described below.

Attachment Description	Alternative Documentation for Quasi-Governmental Applicants
Current bylaws	Bylaws or equivalent rules and regulations based on the organization's public charter or statutory requirements.
Most recent Form 990	If the organization accepts charitable contributions, documentation that contributions to it are tax-deductible [such as confirmation that they qualify under USC Section 170(c)(1)].
Delegation of Transaction Approval Policy	If a government body or executive retains control of transaction decisions, written policies and procedures that describe how that control is exercised and how the organization preserves the public interest and its mission in these decisions as well as when the board is notified of any such decisions.
Conflict of interest and records policies	If all the required contents of each policy are included in the organization's public charter or related statutes/regulations, the charter/ statute/ regulation can be provided in lieu of a policy.

If you are considering applying for accreditation, please contact the Commission before beginning any preparations. Each quasi-governmental organization might have specific facts or circumstances that could impact the application. Contacting the Commission early will help ensure your organization is eligible to apply for accreditation and understands the documentation required for accreditation.

Have additional questions?

Contact the Commission at info@landtrustaccreditation.org or 518-587-3143

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