



Get Ready for your Renewal of Accreditation

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LAND TRUST 
ACCREDITATION
COMMISSION

Workshop Overview

- **Introductions**
- **Background & Impact**
- **Application process**
- **Start Your Plan**
- **Tools and Resources**



Introductions

- Your name
- Your organization's name
- How close you are to renewal
- The question you **MUST** have answered before leaving today



Background

Land Trust Accreditation Commission

An Independent Program of the Land Trust Alliance



Commissioners:

- 19 volunteers from around the country
- Expertise in various areas of conservation
- Collectively volunteer nearly 5,000 hours each year

8 Commission Staff



Separate Roles



- Sets *Land Trust Standards and Practices* (last updated in 2017)
- Sets accreditation indicators
- Provides land trust training and educational materials

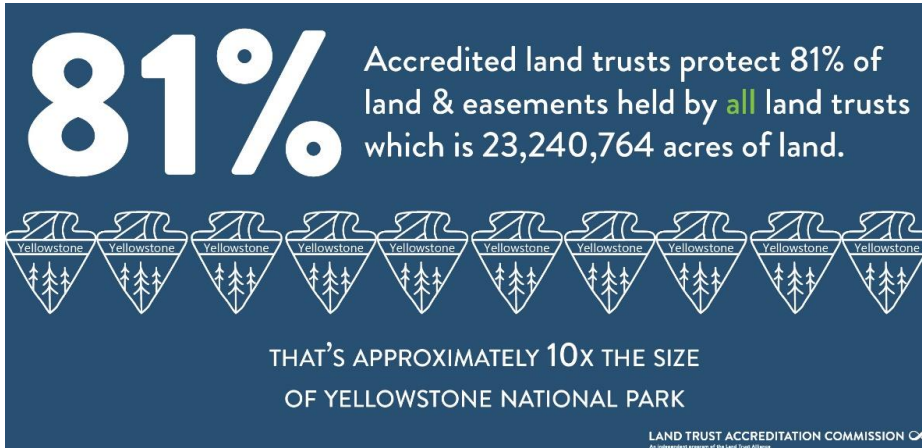
LAND TRUST ACCREDITATION COMMISSION

An independent program of the Land Trust Alliance

- Verifies implementation of *Land Trust Standards and Practices* (via indicator elements)
- Develops accreditation application, review process, and requirements, plus associated training
- Makes accreditation decisions

Accredited Land Trust Statistics

463 accredited organizations | 46 U.S. states and territories





Renewal application process

Similarities and Differences with First-Time

- Structure is the same:
 - Questionnaire, Attachments/Statements
 - Schedule of Dedicated and Restricted Funds
 - Land Conservation Project List
 - Project Documentation
- Online “accreditation management system” (AMS)
- Review by team of staff and commissioner(s)
- Focus is on work over the accredited term (past five years)
- Conditional, not table

www.landtrustaccreditation.org/renewal

LAND TRUST ACCREDITATION COMMISSION



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[Already Accredited?](#) • [Need Help?](#)



[HOME](#) | [ABOUT](#) | [FIRST-TIME ACCREDITATION](#) | [RENEWAL](#) | [ONCE YOU'RE ACCREDITED](#) | [NEWS & UPDATES](#) | [HELP & RESOURCES](#)

Accreditation is awarded to land trusts meeting the highest national standards for excellence and conservation permanence.

Each accredited land trust completes a rigorous review process and joins a network of organizations united by strong ethical practices. [Learn More](#)

Search for an
Accredited Land
Trust

How to Become
Accredited

How to Renew
Accreditation

Understanding the
Requirements

Forms and
Publication

[Leave a Message](#)

Registration – First Step

- Applicant receives login information to the Accreditation Management System (AMS) (Itac.neonccm.com) via email to the accreditation contact on file
- Submitting registration gives applicant access to the pre-application & application and prompts “related entity” determination
- Registration remains open for ~2 months
- \$850 registration fee is due

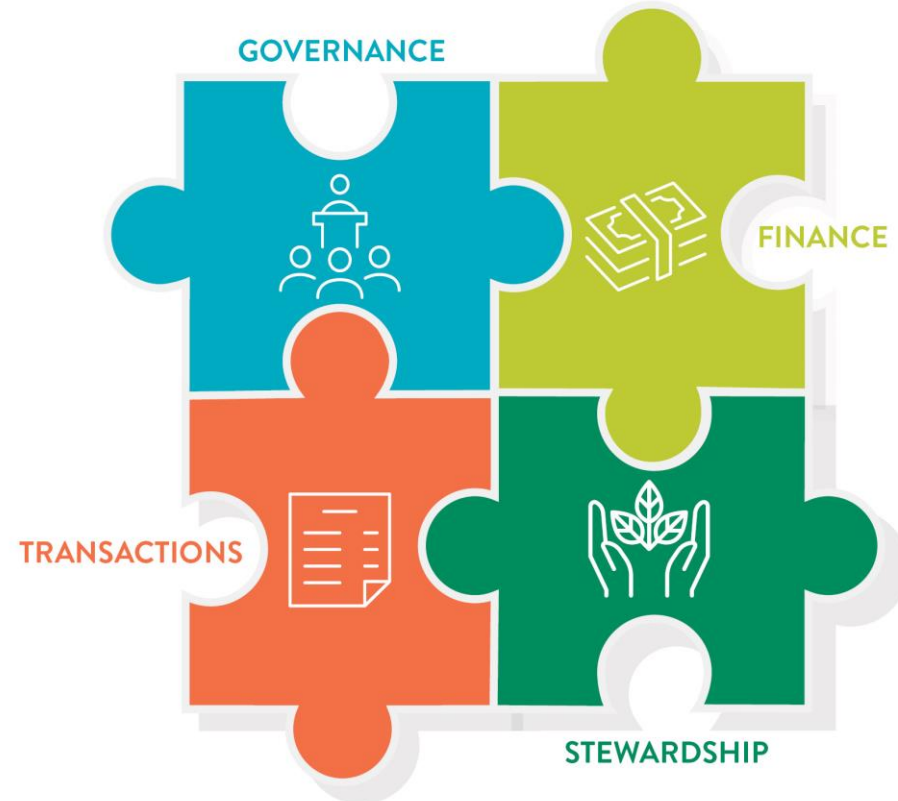


Countdown to Application
Due Date: ~6 Months

Pre-Application – Second Step

- Applicant fills out and submits pre-application using the AMS on or before due date.
- Information provided must be no older than 3 months prior to the pre-application due date

Application questionnaire and associated attachments, general and for each group:



Countdown to Application
Due Date: ~3 Months

Verification Items – Third Step

Commission staff reviews pre-app then:

- Selects projects (easements and/or fee)
 - Complete (all), or
 - Discrete (such as title from a recent project)
- May select targeted verification items related to:
 - Conflicts of interest
 - Amendments/extinguishments
 - Management/enforcement issues



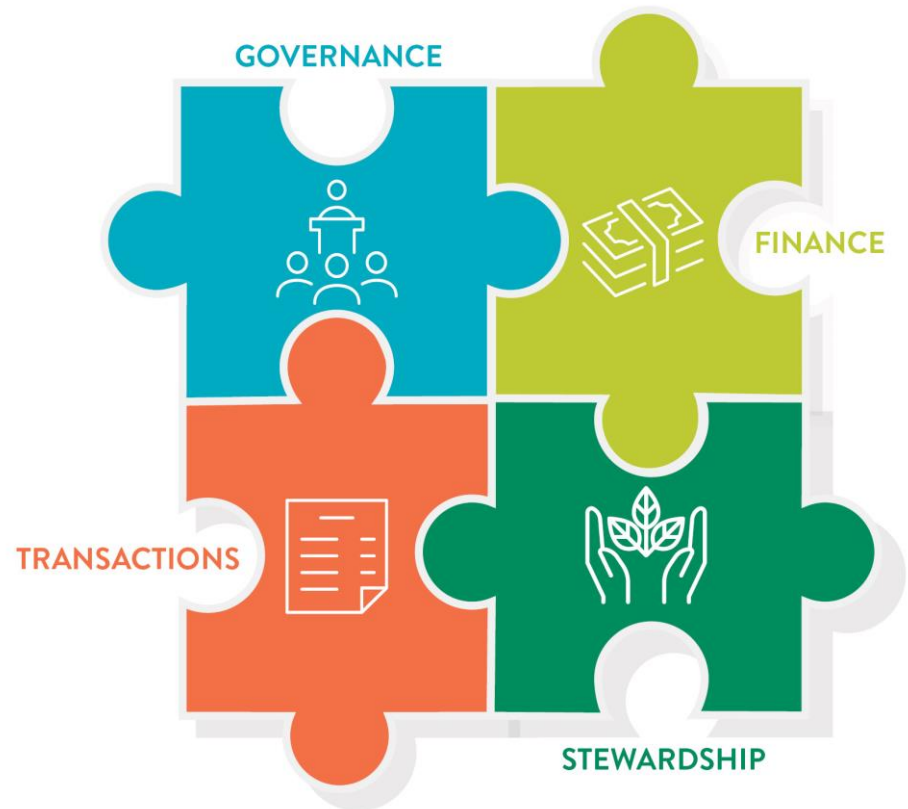
Countdown to Application
Due Date: ~2 Months

Application – Fourth Step

- Pay renewal fee and submit application

Special Note: Documenting Expectations for Improvement/EFIs

- Expectations for improvement are issued when the Commission determines that an accredited land trust must take additional actions to fully comply with the accreditation requirements. Your organization would have signed a Summary of Findings that listed any EFIs as part of your accreditation decision.
- Documentation that shows you have fulfilled the EFI is due when you submit your application



Application Review – Fifth Step

- Review team (staff and commissioners) evaluates compliance with indicator elements by considering:
 - Pre-application/Application
 - Supporting documents
 - Project documentation
 - Public notice/comments
 - Research



Additional Information Request (AIR) sent to applicant ~1-5 months after submitting application. AIR due ~3 months thereafter.

AIR Response – Sixth Step

- ~3 months to provide documentation for any AIR(s) that are issued.
- Upload your responses in AMS

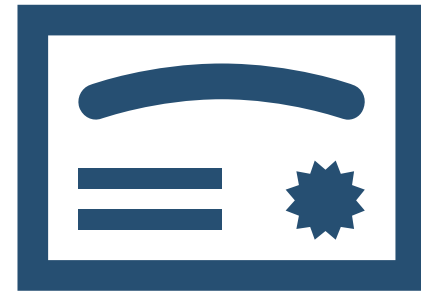
Special Note: The accreditation process is built to provide opportunities for land trusts to provide additional information or take corrective action. Every land trust receives an AIR as part of the accreditation review process.

If AIR clarification is needed:

- Call your reviewer
 - 518-587-3143
(or number provided)
- Message your reviewer
 - Send note in AMS
 - Direct email
 - info@landtrustaccreditation.org

Commission Decision – Seventh Step

- Renewal
 - Awarded for 5-year term*
 - Expectations for Improvement
- Conditional Renewal
 - Renewed as above, with formal check-in
- Not Renew



* *Seven years starting at third renewal*

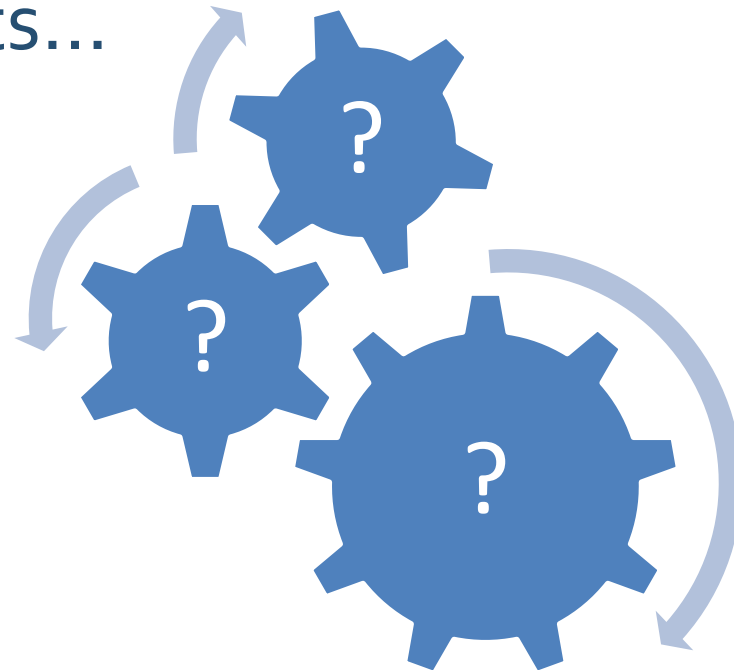
Commission's Review Approach



- Consistency
- Fair but flexible
- All must demonstrate compliance
- No one-size-fits all
- Recognize diversity

Process Opportunities

At each step in the process organizations can provide explanations or additional documentation to show it meets the requirements...



Process Opportunities

- Pre-application (*explanations encouraged; completeness requests possible*)
- Application (*explanations encouraged; completeness requests possible*)
- Additional Information Request [AIR] (*documents and corrective action*)
- (Rare) After AIR but before Commission decision (*documents*)
- Conditional AIR (*documents and/or corrective action*)

Questions on the Renewal Process?





Start your plan

How Do I Generally Prepare for Renewal?

- Ensure that accreditation contact is up-to-date with Commission
- Build an accreditation team, sign each up for our eNews
- Review (re-review) any EFIs issued at time of accreditation
- Examine current *Requirements Manual* (2023)
- Examine current reference application
- Sample five-year plan

Sample Workplan for Renewal of Accreditation

- Received Accreditation on ___/___/___
- Accreditation Expires on ___/___/___

When (general)	What	Who	Due
Year 1 of accreditation term	<ol style="list-style-type: none">1. Review any new policies, procedures, and/or templates created during the accreditation application process to meet the accreditation requirements.<ul style="list-style-type: none">• Have they been implemented?• If not, how and when will they be implemented?2. Examine any expectations for improvement issued when accreditation was awarded.<ul style="list-style-type: none">• How have you addressed them?• How have you documented how they were addressed?• How will you document that they continue to be addressed over your term?3. <u>Examine the Requirements Manual</u><ul style="list-style-type: none">• Are there any new requirements that have been put into place since your application that you should start implementing?		
Year 2 of accreditation term	<ol style="list-style-type: none">1. Examine your policies and procedures.<ul style="list-style-type: none">• Do they still reflect your current practice, or should they be revised?• Do they meet the requirements (if applicable)? If not, when will you update them?2. <u>Consider conducting an assessment of your organization (not required for accreditation).</u><ul style="list-style-type: none">• Are there any issues that need to be considered or addressed?		
Year 3 of accreditation term (Two years prior to anticipated renewal)	<ol style="list-style-type: none">1. Confirm your accreditation contact with the Commission.2. Receive general information about renewal year/round and due dates from the Commission.3. Become familiar with renewal process.<ul style="list-style-type: none">• <u>Review Applicant Handbook</u>• <u>Review Reference Application</u>• <u>View tutorials on renewal process</u>4. Notify Commission of any major changes to the organization's structure (such as a merger or name change) as needed.		

Gathering Information from Five Years

- Land Conservation Project List Data
 - All properties and easements
 - Conservation easement & fee title inspection dates
 - Baseline documentation report & management plan dates of completion
- Conservation easement violations (summary)
- Fee ownership challenges (summary)
- Conservation easement amendments (summary)
- Conservation easement extinguishments (summary)
- Conflicts of interest (financial and land/easement; summary)
- Forms 8283 and landowners' appraisals (check box if "yes")



What ifs?

- Did not follow requirements...
- New activities...
- Merger or acquisition...
- New E.D. and/or accreditation contact leaves...
- Renewal timing isn't good...
- Fee may be wrong or is not do-able...
- Other...





Tools and resources

Accreditation Tools

- *Commission's website*
 - *Applicant Handbook*
 - *Reference Application Packet*
- *Video tutorials*
- *Requirements Manual & Summary of Changes*



Explore the assessment and accreditation requirements. Learn more about when and how to register.

Go →

**Pre-Application
and
Attachments**

**Application
and
Project
Documentation**

**Review
Process
and
Commission
Decision**

Useful Documents

Timeline and Costs

**Already
Registered?**

www.landtrustaccreditation.org

Commission's Website

Specific Resources

www.landtrustaccreditation.org/renewal/useful-documents#C



Renewal
Handbook



Online
video
tutorials
for
renewal
applicants



Requirements
Manual




Explanation
of internal
controls



Sample
five year
workplan


Online Application (Preview)

<https://ltac.neonccm.com/>

Jennifer Connor  Logout


LAND TRUST ACCREDITATION COMMISSION 
An independent program of the Land Trust Alliance


HOME

MY PROFILE 

MY ORGANIZATION

RESOURCES

 Navigating the System & Using your Homepage

 Video Instructions

My Accreditation Applications

Application Year	Round	Application Type	Application Status 	
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2030	Testing	Renewal	Application Review	 Go to Application
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Land Trust Alliance: The Resource Center

landtrustalliance.org/resources

Resource Center

The Land Trust Alliance Resource Center is a one-stop-shop for volunteers, staff and board members of land trusts and other conservationists to learn, connect and grow.

LEARN



Explore resources

The Resource Library holds thousands of documents, courses, events and more related to the topics most important to your work.

CONNECT



Connection hub

The Land Trust Alliance connects our members to each other, potential partners and the resources they need so they never feel alone.

ADVOCATE



Advocate for conservation

The Alliance works to advance federal policies and secure resources to help accelerate the pace of voluntary private land conservation.



Explore the Land



Narratives for Practice Elements

LAND TRUST

Standards and Practices

STANDARD 11 CONSERVATION EASEMENT STEWARDSHIP

B. Baseline Documentation Report

- 2. Prepare the report prior to closing and have it signed by the landowner and land trust at or prior to closing
 - a. In the event that seasonal conditions prevent the completion of a full baseline documentation report by closing, the landowner and land trust sign a schedule for finalizing the full report and an acknowledgement of interim data [that for donations and bargain sales meets Treasury Regulation Sec. 1.170A-14(g)(5)(i)] at closing

Accreditation indicator elements located at www.landtrustaccreditation.org

PREPARING BASELINE DOCUMENTATION REPORTS

Author

Land trusts will often create the baseline for each easement they hold, sometimes at their own cost and sometimes for a fee paid by the landowner. Although the Treasury Regulations require that a landowner "make available to the donee [easement holder], prior to the time the donation is made, documentation sufficient to establish the condition of the property at the time of the gift [grant of easement]," the land trust should take the lead on creating the baseline in order to ensure that the document contains all the information that needs to be in a baseline (and no extraneous materials), that the report is prepared to the land trust's standards and is consistent with other land trust reports and that the document is prepared within the requisite timeframe (prior to closing and executed at closing). If a land trust does not have the capacity to prepare baseline documentation, it should, at a minimum, adopt a policy that states that the land trust:

1 · Land Trust Alliance · Land Trust Standards and Practices · Practice 11B2 Baseline Documentation Report

● Accreditation indicator element

Last revised April 27, 2018

- For accreditation, a baseline documentation report must include an acknowledgement attesting to the accuracy of the report signed and dated by the land trust and landowner at or before closing. If a land trust has older baseline reports that are not signed or creates current conditions reports for older easements, it should attempt to obtain the landowner signature for all easements completed in 2004 or later. If a land trust cannot obtain the signatures of the landowner on these reports, it should retain documentation that it attempted to get the reports signed.

Seasonal Conditions and Finalizing the Report

In some parts of the country, land may be inaccessible or the land cannot be thoroughly analyzed at particular times of year, due to snow cover or the fact that the growing season has not yet begun or has ended. In such situations, the land trust should prepare and execute a baseline at closing with all information that is possible to collect at that particular time of year. In addition, the land trust must establish a schedule for completing the baseline when conditions permit and secure an agreement from the landowner (in writing) that the landowner will permit the baseline preparer entry to the property to complete the documentation and that the landowner will execute the final report with the supplementary information. In this manner, an interim baseline report is prepared and executed at closing and is supplemented with material sufficient to create a complete baseline when weather or growing conditions permit.

Although not preferable – because the Treasury regulations clearly state that the baseline should be a representation of the property at closing – interim data that meets Treasury regulation §1.170A-14(g)(5)(i) is acceptable, as long as the land trust has a schedule for finalizing the full report. Doing so may prevent an IRS query into the deductibility of the conservation easement transaction.

- If seasonal conditions prevent the baseline documentation report from being completed prior to closing, a land trust must have interim data and a schedule for finalizing the full report that are signed by the land trust and landowner at or before closing.

5 · Land Trust Alliance · Land Trust Standards and Practices · Practice 11B2. Baseline Documentation Report

Online Courses



Introduction to Accreditation and The Requirements Manual

[CLICK HERE FOR VIEWING INSTRUCTIONS](#)

Introduction to Accreditation and the Requirements Manual



NEXT

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