



MASSACHUSETTS
LAND TRUST
COALITION



Great Island Preserve
Sandwich Conservation Trust

How to Operate a Land Trust Responsibly: A Practical Approach to Standards & Practices

SE Mass Land Trust Convocation, February 1, 2025

Agenda

- Why and how?
- Standards & Practices – overview & highlights
- Real-world insights from Harwich Conservation Trust
- Follow-up resources



Elm Hill Wildlife Sanctuary, Mass Audubon



Mass. Land Conservation Conference, 2019



Smith Conservation Land, Sudbury Valley Trustees

A scenic landscape featuring a calm river in the foreground with a light mist or fog rising from its surface. The river reflects the golden light of the sun, which is low in the sky, creating a warm, hazy atmosphere. On the grassy bank of the river, several colorful tents in shades of orange, green, and blue are pitched. The background is a dense forest of tall, thin trees, with sunlight filtering through the canopy, creating dappled light and long shadows. The overall scene is peaceful and natural.

Land Trust Standards and Practices

The Land Trust Alliance is the national leader in policy, standards, education and training for the land trust community.

- **950** member land trusts
- **120** affiliates
(professionals, governments, nonprofits and state land associations)



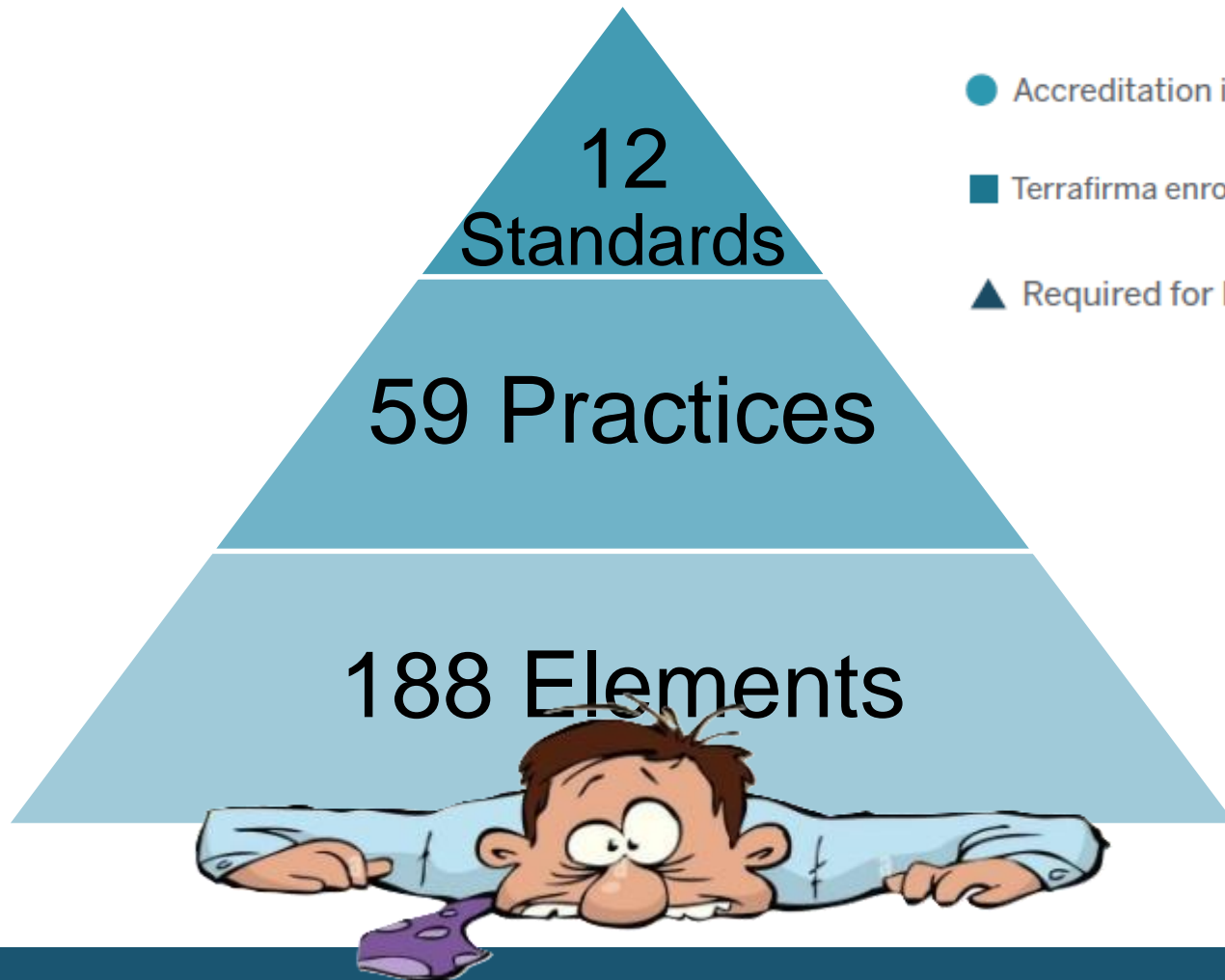
LAND TRUST

Standards and Practices

Ethical and Technical Guidelines for the
Responsible Operation of a Land Trust



- **Credibility of the land trust movement**
- **Sustainable organizations**
- ***Lasting conservation***



- Accreditation indicator element
- Terrafirma enrollment prerequisite
- ▲ Required for both

The standards are wise guidance,
whether or not you ever pursue
Accreditation or TerraFirma
coverage.

A listening suggestion



- Note areas that may need work at your land trust
- Consider who you could task with taking a closer look

APR
9

Wed, Apr 9 2025, 1 - 2pm

Organizational Assessments & Implementation Grants: Virtual Information Session

via Zoom

MASSACHUSETTS ADVANCING CONSERVATION EXCELLENCE

Organizational Assessments, Implementation Grants and Support

Selected land trusts will have the opportunity to participate in one of four types of assessments. After the assessment, each land trust will receive a list of priority action items and become eligible for an Implementation Grant to address those priorities. Prior to receiving the Implementation Grant funding, participating land trusts must submit an application

ORGANIZATIONAL
CAPACITY
ASSESSMENT

TERRAFIRMA
ELIGIBILITY
ASSESSMENT

REQUIREMENTS
MANUAL
ASSESSMENT

LAND TRUST
STANDARDS AND
PRACTICES
ASSESSMENT

Applications due
May 16th.
Register for info
session at
massland.org/events

Standard **#1**

- Code of Ethics, Whistleblower policy
- Set Strategic Goals and Review at least every 5 years
- Community Engagement



Compliance with Laws

2.C. Maintain your tax-exempt status

- File a 990 every year
- No private inurement or impermissible private benefit
- Comply with lobbying limitations and reporting requirements
- Do not engage in political campaigns

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Board Accountability

A.2. Oversee finances and operations

- Approve annual budget
- Ensure sufficient financial resources
- Review financial reports
- Review external audit, review or compilation
- Adopt written policies and procedures

A.3 Hire, oversee and evaluate chief staff person

B. Board Composition

- Have a board of a sufficient size, skills, backgrounds and experiences
- Recruit and train new board members

C. Governance

- Meet at least 3 times per year, record minutes
- Sufficient and timely materials
- Evaluate Board performance

D. Transactions

- Board reviews and approves every land transaction



Conflicts of Interest

- Written conflict of interest policy
- Document the disclosure and management of actual and potential conflicts

Special care when doing deals with, or hiring, board members or others in position to influence the organization.

- Document that all policies and procedures were followed
- Obtain an independent appraisal



Fundraising

B. Accountability to Donors

- Timely written acknowledgement of ALL gifts
- Maintain financial and other systems to comply with donor restrictions

C. A fundraising plan appropriate to the land trust's size and scope



Financial Oversight

A. Fiscal Health

- Address deficit spending trends
- Diversify funding sources
- Sufficient operating reserves to sustain operations
- Dedicated or restricted funds sufficient to cover the long-term costs of stewarding and defending the land trust's holdings.

C. Annual financial audit, review or compilation

D. Written internal controls to prevent misuse of funds

E. General liability, directors and officers, liability, property and other insurance



Human Resources

Standards for volunteers, consultants/contractors and staff



Evaluating and Selecting Conservation Projects

- A. Identify specific conservation priorities
- B. Project selection criteria and public benefit
- C. Inspect properties before acquisition
- D. Assess the stewardship implications and your capacity to meet them



Ensuring Sound Transactions

- A. Legal Review and Technical Expertise
- B. Never give legal, financial or tax advice to landowners
Recommend in writing they obtain their own legal, financial and tax advice.
- C. Environmental Due Diligence
- D. Determine Property Boundaries
- E. Experience and training for those drafting CRs
- F. Investigate title – promptly record -- Secure Recordkeeping

When purchasing conservation interests:

- Obtain an independent appraisal
- **If ever pay above appraised value**, carefully document:
 - The justification for the purchase price
 - That there is no private inurement or impermissible private benefit



Tax Benefits and Appraisals

A. Inform potential donors of land or CR (early and in writing!):

- Must meet IRC§170 and regs to qualify for tax deduction
- Donor responsible for determining the value of the donation
- Qualified appraisal is required for gifts valued at more than \$5,000
- Prior to signing the IRS form 8283, the land trust will request a copy of the completed appraisal
- The land trust is not providing legal or tax advice

B. Legal Requirements: Land Trust Responsibilities

Don't sign 8283 if you believe no gift has been made or the property has not been accurately described

C. Avoid Fraudulent or Abusive Transactions

This practice addresses what to do if you do have concerns



Conservation Easement Stewardship

A. Fund it

- Estimate long term expenses for each CR
- Track stewardship and enforcement costs

B. Baseline Documentation Report – completed & signed before closing

C. Annual monitoring – promptly documented

- E. Enforcement – written policy, investigate in a timely manner, document actions
- F. Approvals and Permitted Rights – maintain a record of all notices, approvals, denials, interpretations and exercise of significant permitted rights
- H. Amendments -- Adopt and follow a written policy



Fee Land Stewardship

A. Fund it

Determine immediate and long-term management costs

B. Written land management plan within 12 months

- Manage according to the plan

C. Inspect once per year - *Address problems in a timely manner*

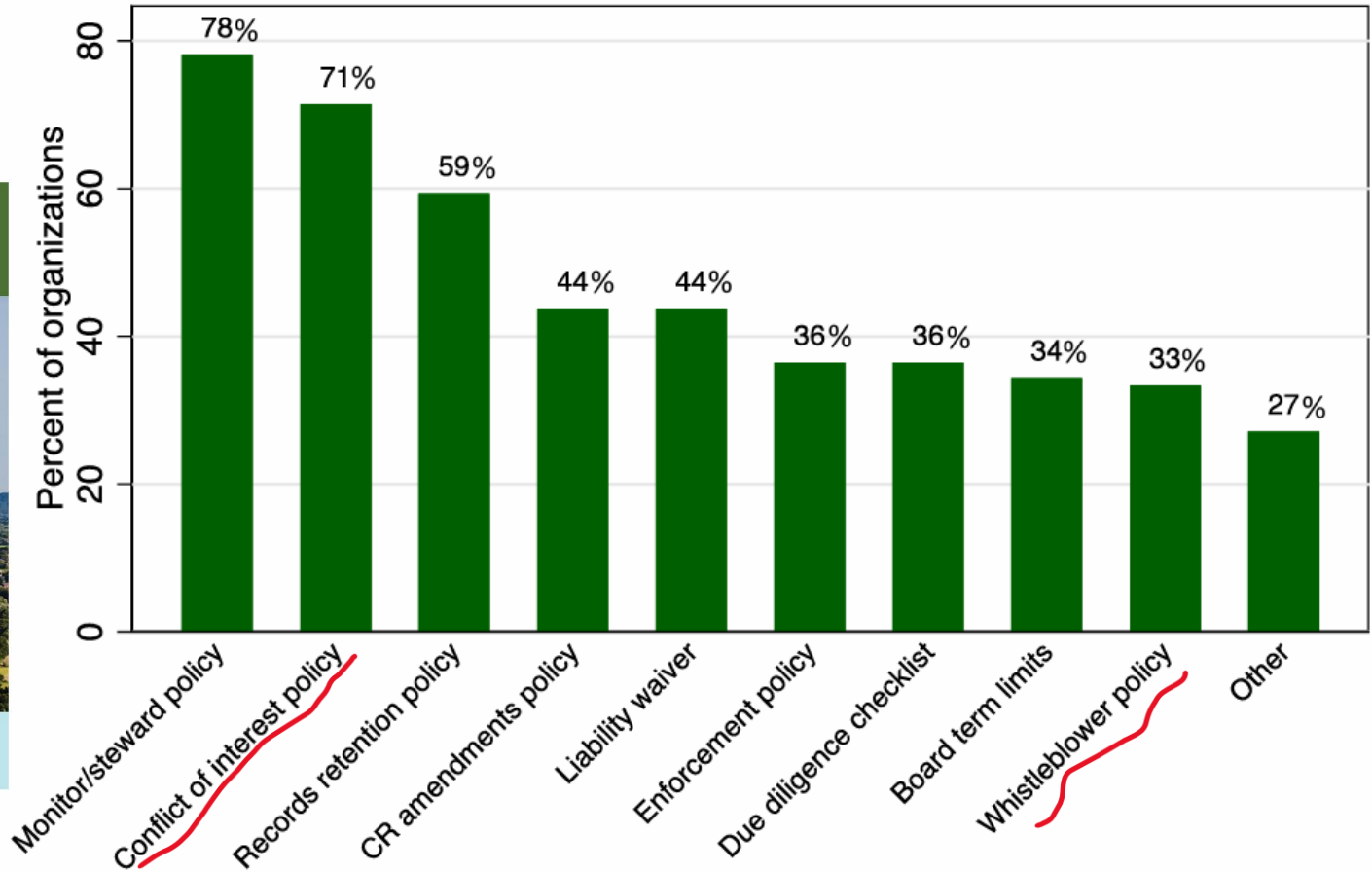
Maintain the land trust's credibility

Not perfect?
You're in good
company!

2020 SURVEY
of MASSACHUSETTS LAND TRUSTS

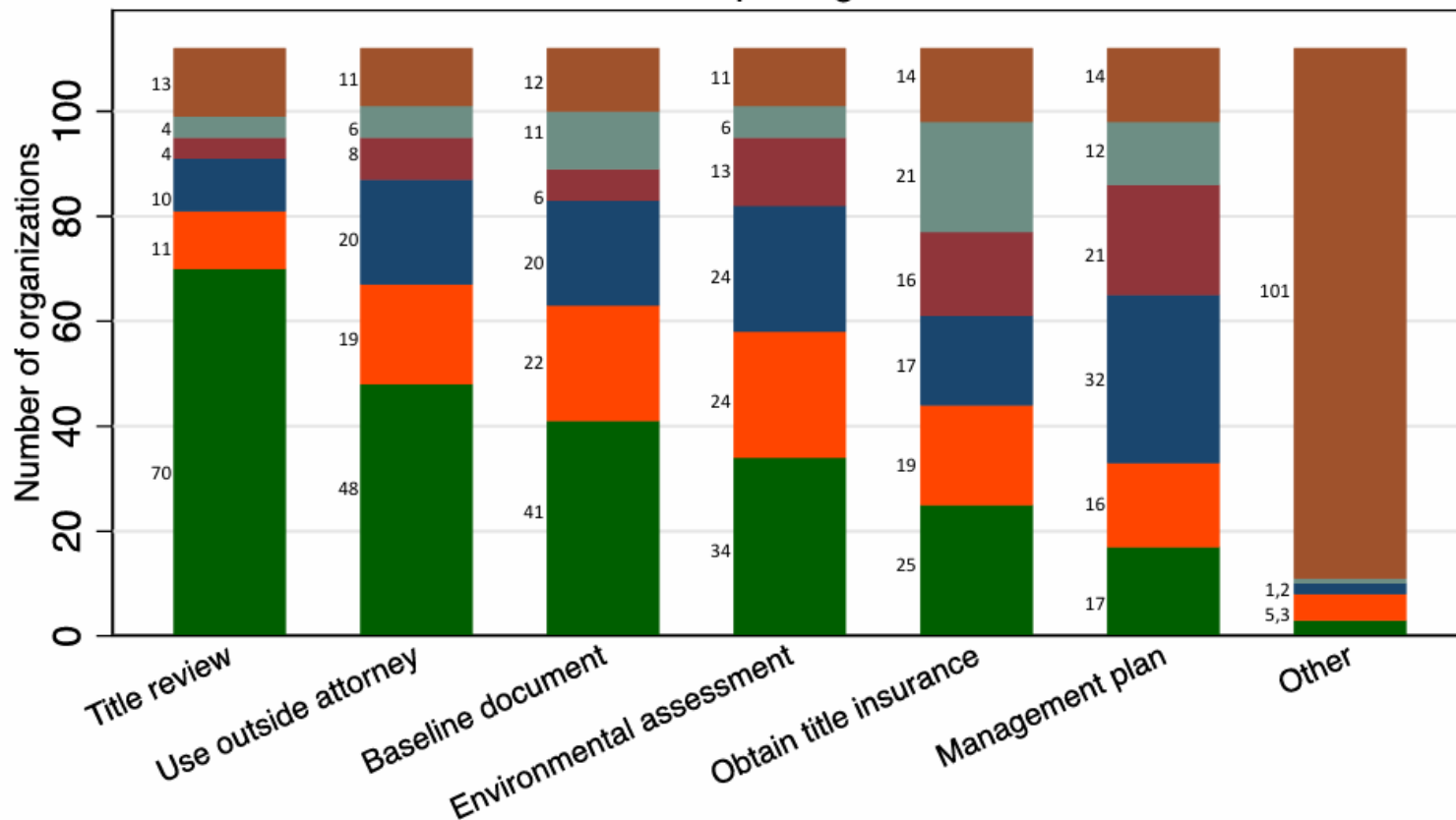


Items organization has approved or reviewed



responses not mutually exclusive. 112 valid responses.

Actions when completing land transactions



Observations from Harwich Conservation Trust



Thomas M. Evans
President, Board of Trustees
Harwich Conservation Trust

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Questions?

Jen Plowden, New England Senior Program Manager
jplowden@lta.org

Alliance Members can access helpful materials in the Resource Center: landtrustalliance.org/resources

- Land Trust Standards and Practices
- Detailed Individual Element Descriptions
- On demand courses
- Practical Pointers
- Examples and Templates

[Land Trust Standards and Practices](#)

Thank you!



Robb Johnson
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Massachusetts Land Trust Coalition

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