

Canadian Land Trust - Standards and Practices

Crosswalk Comparison: 2005 to 2017

Standard 1: Ethics, Mission and Community Engagement

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
1A Mission 1B Planning and evaluation	1B Mission, Planning and Evaluation	Reworded: Practices 1A and 1B combined.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
1C Outreach	1C Community Engagement	Reworded: Practice 1C now contains four new elements that reflect the importance of (1) developing an inclusive and welcoming organizational culture, (2) fostering opportunities to connect people with the land, (3) developing an understanding of the land trust's community to facilitate authentic communications and engagement and (4) building relationships with community leaders.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
1D Ethics	1A Ethics	Reworded: Practice 1D is in a new position of 1A and now asks land trusts to adopt a written code of ethics and/or values statement and a whistleblower policy, and affirms that land trusts should not participate in transactions that are potentially fraudulent or abusive.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 2: Compliance with Laws

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
2A Compliance with Laws	2A Compliance with Laws	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2B Nonprofit Incorporation and Bylaws	2B Nonprofit Incorporation and Bylaws	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2C Charitable Status	2C Federal Tax Exemption	Reworded: Practice 2C now clarifies that a land trust must complete and file tax forms on an annual basis.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	10B Legal Requirements: Land Trust Responsibilities	Moved: Specific responsibilities of land trust integrated to 10B.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2D Records Policy	9G Recordkeeping	Moved: Records policy information was integrated to 9G.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2E Public Policy	2C Federal Tax Exemption	Moved: Lobbying, political and other public limitations integrated to 2C, as those are considered requirements of tax-exempt organizations.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2F Current Information	n/a	No US equivalent.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 3: Board Accountability

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
3A Board Responsibility	3A Board Responsibility	Reworded: Practice 3A now strengthens the board’s duty to provide oversight of the land trust’s finances and operations by, among other things, working to ensure that sufficient financial resources are available and reviewing the financial audit.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3B Board Composition	3B Board Composition and Structure	Reworded: Practice 3B follows the Independent Sector’s recommendations of having a board substantially composed of independent members, ensuring the board’s presiding officer and treasurer are not the same individual and clarifying that no staff member should serve as the board’s president officer or treasurer.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3C Board Decision-making	3C Board Governance	Reworded: Practices 3C and 3D combined.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3D Preventing Minority Rule			
3E Delegation of Decision-Making Authority	3A Board Responsibility	Moved: Delegation principles integrated to 3A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3F Board Approval of Land Transactions	3D Board Approval of Transactions	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 4: Conflicts of Interest

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
4A Dealing with Conflicts of Interest	4A Dealing with Conflicts of Interest	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4B Board Compensation	4B Payments to Board Members	Reworded: Practice 4B now clarifies what land trusts need to do in the limited circumstances when they compensate a board member for professional services and prohibit land trusts from providing loans to directors, officers or trustees.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4C Transaction with Insiders	4C Land and Conservation Easement Transactions with Insiders	Moved: Non-land conservation transactions integrated to 4B.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		Reworded: Practice 4C focuses on land conservation transactions with insiders.	

Standard 5: Fundraising

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
5A Legal and Ethical Practices	5A Legal and Ethical Practices	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5B Accountability to Donors	5B Accountability to Donors	Reworded: Practice 5B adds a requirement for a written policy or procedure to ensure land trusts honour donor privacy concerns.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5C Accurate Representations		Moved: Accurate solicitations integrated to 5B.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 6: Financial Oversight

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
6A Annual Budget	6A Fiscal Health	Reworded: Practice 6A includes three new elements asking land trusts to (1) address deficit-spending trends, (2) assess revenues and diversify funding sources and (3) build and maintain operating reserves.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	3A Board Responsibility	Moved: Board's financial oversight integrated to 3A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6B Financial Records	6B Financial Records	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6C Financial Reports and Statements	3A Board Responsibility	Moved: Review of financial reports and statements integrated to 3A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6D Financial Review or Audit	6C External Financial Evaluation	Reworded: Practice 6C provides clarification for obtaining external financial evaluation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6E Internal System for Handling Money	6D Written Internal Controls	Reworded: Practice 6D clarifies the need to have written accounting procedures.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6F Investment and Management of Financial Assets and Dedicated Funds	3A Board Responsibility	Moved: Policies related to financial assets integrated to 3A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6G Funds for Stewardship and Enforcement	6A Fiscal Health	Moved: Building and maintaining restricted funds integrated to 6A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	11A Funding Conservation Easement Stewardship	Moved: Tracking conservation easement enforcement costs integrated to 11A.	
	12A Funding Land Stewardship	Moved: Long-term management costs of fee simple properties integrated to 12A.	
6H Sale or Transfer of Assets (Including Land and Conservation Agreements)	n/a	Eliminated.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6I Risk Management and Insurance	6E Risk Management and Insurance	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 7: Human Resources

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
7A Capacity	7A Capacity	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7B Volunteers	7B Volunteers	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7C Staff	7D Transition Planning	Moved: Practice 7D now specifically requires land trusts to develop a process or plan to provide for continuity in the leadership and management of the land trust's functions.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	7E Staff	Reworded: Practice 7E clarifies job description and performance evaluation requirements.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7D Availability of Training and Expertise	7E Staff	Moved: Combined with practice 7E.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7E Board/Staff Lines of Authority	7E Staff	Reworded: Practice 7E clarifies lines of authority requirements.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	3A Board Responsibility	Moved: Responsibility for overseeing the chief staff person integrated to 3A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7F Personnel Policies	7E Staff	Moved: Combined to practice 7E.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7G Compensation and Benefits	7E Staff	Moved: Combined to practice 7E.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 8: Evaluating and Selecting Conservation Projects

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
8A Identifying Focus Area	8A Strategic Conservation Planning	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8B Project Selection and Criteria	8B Project Selection Criteria and Public Benefit	Reworded: Practice 8B now integrated public benefit integrated which was not part of the CLT 2005 S&P.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8C Federal and Provincial Requirements	11E Conservation Easement Drafting	Moved: Enforcement requirements for tax-exempt organization integrated to 11E.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	10C Avoiding Fraudulent or Abusive Transactions	Moved: Evaluating concerns about appraised value integrated to 10C.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8D Site Inspection	8C Project Evaluation	Reworded: Practice 8C now insists on outcomes of the site inspection.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8E Documenting Conservation Values	8B Project Selection Criteria and Public Benefit	Moved: Public benefit of conservation value integrated to 8B.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	11B Baseline Documentation Report	Moved: Documenting i) baseline conditions of CAs integrated to 11B, and ii) conservation values of fee simple lands integrated to 12B.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8F Project Planning	8D Project Planning	Reworded: Practices 8F and 8G combined.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8G Evaluating the Best Conservation tool			
8H Evaluating Partnership	8E Partnership Documentation	Reworded: Practices 8H and 8I combined.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8I Partnership Documentation			
8J Evaluating Risks	8C Project Evaluation	Moved: Threats and risks evaluation integrated to 8C.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8K Non-conservation Lands	5D Non-conservation Real Property for Resale	Moved: Acquisition of non-conservation lands with the intent of reselling it integrated to 5D.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8L Public Issues	n/a	Eliminated.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 9: Ensuring Sound Transactions

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
9A Legal Review and Technical Expertise	9A Legal Review and Technical Expertise	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9B Independent Legal, Financial and Tax Advice	9B Legal and Financial Advice	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9C Environmental Due Diligence for Hazardous Materials	9C Environmental Due Diligence	Reworded: Practice 9C clarifies that a land trust should conduct or obtain a preliminary environment investigation for every land and conservation easement transaction.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9D Determining Property Boundaries	9D Determining Property Boundaries	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9E Conservation Agreement Drafting	9E Conservation Easement Drafting	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9F Documentation of Purposes and Responsibilities	n/a	Eliminated.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9G Recordkeeping	9G Recordkeeping	Reworded: Practice 2D integrated in 9G.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9H Title Investigation and Subordination	9F Title Investigation and Recording	Reworded: Practices 9H and 9I combined. 9F clarifies that a land trust should use a title company or attorney to investigate title and that the title should be updated at or just prior to closing.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9I Recording			
9J Purchasing land	9H Purchasing Land or Conservation Easements	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9K Selling Land or Conservation Agreements	9I Selling or Transferring Land or Conservation Easements	Reworded: Practices 9K and 9L combined.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9L Transfers and Exchanges of Land			
9M Split Receipting	n/a	No US equivalent.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9N Subsurface Rights	n/a	No US equivalent.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 10: Tax Benefits and Appraisals

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
10A Independent Legal and Tax Advice	10A Landowner Notification	Reworded: Practice 10A focuses on the need to notify owners in writing to obtain independent advice.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	10C Avoiding Fraudulent or Abusive Transactions	Moved: Practice 10C explicitly asks land trusts to discuss substantial concerns about the appraisal, the appraised value, or other terms of the transaction with legal counsel and take appropriate action. It also requires land trusts to use a high level of due diligence in evaluating projects with pass-through entities of unrelated parties and to decline to participate in certain of these transactions.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10B Appraisals	10A Landowner Notification	Moved: Appraisal requirements integrated to 10A.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10C Ecological Gifts Program	10B Legal Requirements: Land Trust Responsibilities	Moved: Responsibilities of tax-exempt organization integrated to 10B.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	10C Avoiding Fraudulent or Abusive Transactions	Reworded: Practice 10C explicitly asks land trusts to discuss substantial concerns about the appraisal, the appraised value or other terms of the transaction with legal counsel and take appropriate action. It also required land trusts to use a high level of due diligence in evaluating projects with pass-through entities of unrelated parties and to decline to participate in certain of these transactions.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10D No Assurances on Deductibility or Tax Benefits	10A Landowner Notification	Moved: 10D integrated to 10A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 11: Conservation Easement Stewardship

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
11A Funding Conservation Agreement Stewardship	6A Fiscal Health	Moved: Maintaining dedicated funds for easement stewardship integrated to 6A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	11A Funding Conservation Easement Stewardship	Reworded: Practice 11A focuses on estimating and tracking stewardship costs.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11B Baseline Documentation Report	11B Baseline Documentation Report	Reworded: Practice 11B adds a new element that clarifies how land trusts should document significant changes to the land or the conservation easement.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11C Conservation Agreement Monitoring	11C Conservation Easement Monitoring	Reworded: Practice 11C now requires a written policy or procedure for monitoring conservation easements.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11D Landowner Relationships	11D Landowner Relationships	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11E Enforcement of Conservation Agreements	11E Conservation Easement Enforcement	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11F Reserved and Permitted Rights and Approvals	11F Approvals and Permitted Rights	Reworded: Practice 11F asks land trusts to establish written procedures to guide their decision-making if using discretionary approvals.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11G Contingency Plans/Backups	11G Contingency Strategy	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11H Contingency Plans for Backup Holder	n/a	Eliminated.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11I Amendments	11H Amendments	Reworded: Practice 11H ensures land trusts take appropriate action if they use an amendment to adjust easement boundaries that results in a de minimis extinguishment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11J Expropriation	11I Condemnation	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11K Extinguishment	11J Partial of Full Extinguishment	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11L Plans and Agreements	n/a	No US equivalent.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Standard 12: Fee Land Stewardship

2005 Canadian Land Trust Standards and Practices	Changes to US Land Trust Standards and Practices as of 2017	Description of Changes	Edits necessary for the Canadian context?
12A Funding Land Stewardship	6A Fiscal Health	Moved: Maintaining dedicated funds for easement stewardship integrated to 6A.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	12A Funding Land Stewardship	Reworded: Practice 12A focuses on estimating and tracking stewardship costs.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12B Stewardship Principles	n/a	Eliminated.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12C Land Management	12B Land Management and Stewardship	Reworded: Practice 12B adds an evaluation of public access opportunities for each land management plan, asks land trusts to manage their properties in accordance with the management plan and to maintain all properties in a manner that retains the land trusts public credibility and minimizes risk.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12D Monitoring Land Trust Properties	12C Inspecting Land Trust Properties	Reworded: Practice 12C clarified that inspections are to be conducted on an annual basis.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12E Land Stewardship Administration	12B Land Management and Stewardship	Moved: Administrative duties integrated to 12B.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12F Community Outreach	1C Community Engagement	Moved: Engaging the community (including neighbours) is integrated to 1C.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12G Contingency Backup	12D Contingency Strategy	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12H Non-permanent Holdings	5D Non-conservation Real Property for Resale	Moved: Acquisition of non-conservation lands with the intent of reselling it integrated to 5D.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12I Expropriation	12E Condemnation	No substantial changes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No