



Background Info

The Canadian Land Trust Standards and Practices (CLT S&P) are the ethical and technical guidelines for the responsible operation of land trusts in Canada. In 2005, the CLTA signed a license agreement with the U.S. Land Trust Alliance (LTA) to revise and modify the U.S. Land Trust Standards and Practices, recognizing the unique requirements within the Canadian context while also acknowledging the importance of building a community based on internationally recognized professional standards in conservation.

In early 2017, the LTA released a major revision of the U.S. Land Trust Standards and Practices. The 2017 update reflects the maturing of the conservation community and adjusts aspects of requirements to better reflect practical implementation of the Standards and Practices. The result is a simplification of requirements, reduction of redundancy and streamlining of practices.

In order to maintain the already established consistency in the professional standards of the conservation industry and for Canadian land trusts to integrate and benefit from lessons learned from our international peers, the next step for the CLTA is to undertake the revision of the CLT S&P. The CLTA is pleased to be able to take advantage of the substantive review already carried out by our U.S. peers and partners. With the legwork revisions done by LTA, the CLTA has prepared a crosswalk comparison of the 2017 U.S. and the 2005 CLT S&P. The crosswalk explains how practices have evolved and identifies practices requiring editing for the Canadian context.

This survey is the first consultation phase of the revision process and gives an opportunity to land trusts and partners from across the country to review the new wording and structure of the Standards and Practices and share their comments, feedback and questions to the CLTA about potential adaptations to the Canadian context.

The survey will be available from September 15th to November 30th, 2017.

Thanks for your feedback and comments!



Survey Instructions

IMPORTANT: The survey has a total of 77 questions. It takes a minimum of 45 minutes to complete all questions. Once the survey has begun, it is unfortunately not possible to save your answers at a halfway point and continue later. Participants are encouraged to plan ahead and schedule enough time to complete the survey entirely. Responses from incomplete surveys will not be considered.

Your participation is important! Thank you for your time in this exercise, which will allow conservation organizations to develop more relevant and appropriate Standards and Practices.

SURVEY STRUCTURE: The survey is designed so that each survey section corresponds to one Standard. For each section, a question refers to one Practice and is structured as follows:

1. proposed new practice wording;
2. description of key changes compared with the 2005 version;
3. summary of anticipated edits for the Canadian context;
4. CLTA recommendation;
5. participant's level of agreement with the recommendation;
6. comment box.

When edits are anticipated, the new wording being proposed will be modified by the Revision Team once results and outcomes of this preliminary consultation are available. Your comments and feedback will help the Revision Team provide a recommendation for practices needing further revision to reflect the Canadian context. The comment box can be used to express specific thoughts and feedback, and to ask questions or suggest clarifications.

The 2005 Canadian Land Trust Standards and Practices, 2017 U.S. Land Trust Standards and Practices, and the crosswalk comparison are available here:

<https://cltstandardspracticesrevision.ca/documentation/>



Tell us about yourself

The following information is collected to allow the CLTA and the Expert Committee to consider the geographic and demographic distribution of responses and to follow-up with survey participants if clarification of comments is required.

1. Name

2. Email

3. Organization Name

4.

Where does your organization generally operate?

- | | |
|----------------------------------------|-------------------------------------------------|
| <input type="radio"/> British Columbia | <input type="radio"/> New-Brunswick |
| <input type="radio"/> Alberta | <input type="radio"/> Nova Scotia |
| <input type="radio"/> Saskatchewan | <input type="radio"/> Newfoundland and Labrador |
| <input type="radio"/> Manitoba | <input type="radio"/> Prince Edward Island |
| <input type="radio"/> Ontario | <input type="radio"/> Canada |
| <input type="radio"/> Quebec | |

5. How long have you been involved in the conservation community?

- Less than 5 years
- 5 to 10 years
- 10 to 15 years
- More than 15 years

6. How would you describe yourself?

- Land trust staff/volunteer
- Land trust board member
- Professional expert (legal counsel, tax expert, etc.)
- Landowner
- Other (please specify)



Standard 1 - Ethics, Mission and Community Engagement

The following questions relate to Standard 1 only.

1. Proposed new wording for: Practice 1A - Ethics

1. Adopt a written code of ethics and/or values statement and adhere to it in implementing the land trust's mission, in its governance and in its operations.
2. Adopt a written whistleblower policy that protects individuals who come forward with information on illegal practices or unethical behavior.
3. Do not knowingly participate in transactions that are potentially fraudulent or abusive.

Description of Changes:

The ethics practice is in a new position of 1A (instead of 1D) to emphasize the importance of ethical practices in conservation work. The practice now asks land trusts to adopt a written code of ethics and/or values statement, a whistleblower policy, and affirms that land trusts should not participate in transactions that are potentially fraudulent or abusive.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The new wording suggests clearer ways to operationalize this practice and is applicable to Canada's context.

Recommendation:

Recommend the adoption of the proposed new wording for practice 1A-Ethics.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 1B - Mission, Planning and Evaluation

1. Adopt a mission that advances conservation and serves the public interest.
2. Establish strategic goals for implementing the mission, and then review and update them, as needed, at least once every five years.
 - Revisit the mission during the strategic review to confirm it is relevant.
3. Review programs and activities at least annually to ensure they are advancing the strategic goals and make adjustments, as appropriate.

Description of Changes:

The mission, planning and evaluation practice is now in the position of 1B, and combines two of the 2005 practices (1A and 1B). New wording clarifies the revision timelines for the mission, programs, and activities. The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The new wording is still in line with original intent while providing greater clarity and reduced redundancy.

Recommendation:

Recommend the adoption of the proposed new wording for practice 1B-Mission, Planning and Evaluation.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 1C - Community Engagement

1. Develop an inclusive, welcoming organizational culture that respects diversity.
2. Seek to engage people who are broadly representative of the community in which the land trust works and foster opportunities to connect them with the land.
3. Develop an understanding of the land trust's community, and communicate the land trust's work, services and impact in a manner that resonates with and engages that community.
4. Build relationships with community leaders and other stakeholders in the land trust's community.

Description of Changes:

Practice 1C has been renamed to better reflect the intent of the practice. It now breaks down four 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. Community outreach, previously covered under 12F, has been integrated into this revised practice 1C to avoid redundancies.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The new wording is still in line with the original intent and reflects the spirit of the conservation community in Canada.

Recommendation:

Recommend the adoption of the proposed new wording for practice 1C-Community Engagement.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Please provide additional feedback, comments and questions relating to Standard

1.



Standard 2 - Compliance with Laws

The following questions relate to Standard 2 only.

1. Proposed new wording for: 2A - Compliance with Laws

1. Do not knowingly conduct operations in violation of law.

Description of Changes:

Practice 2A has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 2A-Compliance with Laws.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 2B - Nonprofit Incorporation and Bylaws

1. Incorporate or organize according to the requirements of state law and maintain legal status.
2. Operate in accordance with established bylaws.
3. Review the bylaws at least once every five years to ensure consistency with current operations, the articles of incorporation and state law.

Description of Changes:

Practice 2B has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated, except to reflect provinces instead of states, as the proposed wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 2B-Nonprofit Incorporation and Bylaws, with minor text adjustments to reflect provinces.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 2C - Federal Tax Exemption

1. Maintain status as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code (IRC).
 - File a complete and accurate annual information return (Form 990 or equivalent) with the Internal Revenue Service (IRS).
 - Do not knowingly engage in prohibited activities, such as private inurement or impermissible private benefit.
 - Comply with federal lobbying limitations and reporting requirements.
 - Do not engage in political campaigns on behalf of or in opposition to any candidate for public office.

Description of Changes:

Practice 2C still refers to charitable organizations. It now clarifies that a land trust must complete and file required tax forms on an annual basis, and integrates public policy requirements (lobbying and political limitations) which used to be addressed under a separate practice (2E). Legal responsibilities related to land transactions have been moved to newly proposed practice 10B.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

Edits for Canadian context are anticipated. Canada's tax legislation applicable to charitable organization needs to be referenced here, while keeping the intent of the revised wording.

Recommendation:

Recommend further consultation led by the Expert Committee to modify the practice wording for practice 2C-Federal Tax Exemption to better apply to Canada's context.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Please provide additional feedback, comments and questions relating to Standard 2.



Standard 3 - Board Accountability

The following questions relate to Standard 3 only.

1. Proposed new wording for: 3A - Board Responsibility

1. Individual board members are informed of and understand their role and their responsibilities as nonprofit board members, including their legal and fiduciary duties.
2. The board provides oversight of the land trust's finances and operations by:
 - Reviewing and approving an annual budget;
 - Working to ensure that sufficient financial resources are available;
 - Receiving and reviewing financial reports and statements in a form and with a frequency appropriate for the scale of the land trust's financial activity;
 - Reviewing the externally prepared financial audit, review or compilation;
 - Adopting written policies or procedures for the responsible and prudent investment, management and use of financial assets.
3. The board hires, oversees and evaluates, at least annually, the performance of any executive director (or chief staff person).
4. The board may delegate decision-making and management functions to committees, provided that committees have clearly defined roles and report to the board or staff.

Description of Changes:

Practice 3A now strengthens the board's duty to provide oversight of the land trust's finances and operations by working to ensure that sufficient financial resources are available and reviewing the financial audit. New wording also integrates delegation principles, which were previously covered under practice 3E. Financial board responsibilities were previously covered under practice 6A, 6C and 6F. Overseeing the chief staff person was previously addressed under practice 7E. Proposed changes reduce duplication. The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The proposed new wording provides greater clarity regarding board responsibilities and eliminates redundancies with Standards 6 and 7.

Recommendation:

Recommend the adoption of the proposed new wording for practice 3A-Board Responsibility.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 3B - Board Composition and Structure

1. Have a board of sufficient size, skills, backgrounds and experiences to conduct its work effectively.
2. Have a board substantially composed of independent members to reduce risk arising from conflicts of interest.
3. Have a board development process that includes procedures for recruiting and training board members.
4. Ensure the board's presiding officer and treasurer are not the same individual.
5. If a staff member serves on the board, clearly define the staff role and limit the board member role accordingly to ensure separation of duties and avoid undue influence.
 - No staff member serves as the board's presiding officer or treasurer.

Description of Changes:

Practice 3B has been reworded to include 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 presiding officer or treasurer.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The proposed new wording is applicable in Canada.

Recommendation:

Recommend the adoption of the proposed new wording for practice 3B-Board Composition and Structure.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 3C - Board Governance

1. Provide board members with written expectations for their service on the board.
2. The board meets a minimum of three times per year and maintains adopted minutes of each meeting.
3. Provide board members with sufficient and timely informational materials prior to each meeting to make informed decisions.
4. Board members evaluate their performance annually as a group and as individuals at least once every three years.
5. Adopt procedures for removing board members who are not fulfilling their responsibilities.
6. Have governing documents that contain policies and procedures (such as provisions for a quorum and adequate meeting notices) to encourage broad participation and to prevent a minority of board members from acting for the land trust without proper delegation of authority.

Description of Changes:

The board governance practice now combines two of the 2005 practices (3C and 3D), without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. It is still in line with the original intent and provides greater clarity.

Recommendation:

Recommend the adoption of the proposed new wording for practice 3C-Board Governance.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed new wording for: 3D - Board Approval of Transactions

1. The board reviews and approves every land and conservation easement transaction.

- However, the board may delegate decision-making authority on transactions if:
 - It establishes written policies or has bylaws provisions that define the limits to the authority given to the delegated entity;
 - The delegated entity provides timely notification in writing to the full board of any completed transactions.

Description of Changes:

Practice 3D has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated as the proposed wording has not changed in its essence. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 3D-Board Approval of Transactions, with minor adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Please provide additional feedback, comments and questions relating to Standard 3.

Standard 4 - Conflict of Interest

The following questions relate to Standard 4 only.

1. Proposed new wording for: 4A - Dealing with Conflicts of Interest

1. Adopt a written conflict of interest policy that addresses, for all insiders, how conflicts are identified and avoided or managed.
2. Document the disclosure and management of actual and potential conflicts.
3. When engaging in any transaction with an insider,
 - Follow the conflict of interest policy;
 - Contemporaneously document that there is no private inurement.

Description of Changes:

Practice 4A has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The new wording suggests clearer ways to operationalize this practice and is applicable to Canada's context.

Recommendation:

Recommend the adoption of the proposed new wording for practice 4A-Dealing with Conflicts of Interest.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 4B - Payments to Board Members

1. Do not financially compensate board members for board service, except for reimbursement of expenses.
2. If, in limited circumstances, the land trust compensates a board member for professional services that would otherwise be contracted out,
 - Document the circumstances surrounding the decision to do so;
 - Document how the land trust uses appropriate comparability data to determine the amount to be paid and to confirm that there is no private inurement;
 - Do not compensate the board's presiding officer or treasurer for professional services.
3. Do not provide loans to directors, officers or trustees.

Description of Changes:

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. The practice now covers all non-land conservation transactions with board members.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The new wording suggests clearer ways to operationalize this practice and is applicable to Canada's context.

Recommendation:

Recommend the adoption of the proposed new wording for practice 4B-Payments to Board Members.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 4C - Land and Conservation Easement Transactions with Insiders

1. When engaging in land and conservation easement transactions with insiders,

- Follow all transaction policies and procedures;
- For purchases from and sales of property to insiders, obtain an independent appraisal by a qualified appraiser to justify the purchase or sales price.

Description of Changes:

Practice 4C now exclusively focuses on land conservation transactions with insiders. Non-land conservation transactions have been moved to newly proposed practice 4B.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No substantial edit for the Canadian context is anticipated, as the proposed wording has not changed in its essence. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 4C-Land and Conservation Easement with Insiders, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Please provide additional feedback, comments and questions relating to Standard 4.



Standard 5 - Fundraising

The following questions relate to Standard 5 only.

1. Proposed new wording for: 5A - Legal and Ethical Practices

1. Conduct an analysis of state charitable solicitation laws and register where the land trust determines it is appropriate.
2. Do not compensate internal or external fundraisers based on a commission or a percentage of the amount raised.

Description of Changes:

Practice 5A has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 5A-Legal and Ethical Practices.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 5B - Accountability to Donors

1. Provide accurate solicitation materials and other communications to donors and the public.
2. Provide timely written acknowledgment of all gifts, including land and conservation easements, in keeping with IRS charitable contribution substantiation requirements.
3. Maintain financial and other systems to document and comply with donor restrictions on gifts.
4. Have a written policy or procedure to ensure donor privacy concerns are honored.

Description of Changes:

Practice 5B now integrates the need for accurate solicitations (previously covered under the 2005 practice 5C) and adds the requirements for a written policy or procedure to ensure land trusts honor donor privacy concerns.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No substantial edit for the Canadian context is anticipated, as the proposed wording has not changed in its essence. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes; and the Canada Revenue Agency should be the referenced agency instead of the IRS.

Recommendation:

Recommend the adoption of the proposed new wording for practice 5B-Accountability to Donors.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed ***NEW*** practice: 5C - Fundraising Plan

1. Develop and implement a fundraising plan or program appropriate to the land trust's size and scope to secure adequate support for its activities.

Description of Changes:

The fundraising plan is a new practice under Standard 5, which was not previously addressed in the CLT S&P 2005.

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The proposed new wording reflects the spirit of the conservation community in Canada.

Recommendation:

Recommend the adoption of the proposed new practice 5C-Fundraising Plan

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed ***NEW*** practice: 5D - Non-conservation Real Property for Resale

1. When acquiring non-conservation real property with the intent of selling it to advance the land trust's mission,

- Obtain a written acknowledgment from any donor of the land trust's intent to sell before accepting the property;
- Follow applicable transaction policies and procedures;
- Maintain the property while in the land trust's ownership in a manner that retains the land trust's public credibility, manages community expectations and minimizes risk.

Description of Changes:

The practice relating to the resale of a non-conservation real property is new under Standard 5. It was previously addressed under practices 8K and 12H of the CLT S&P 2005. Proceeds of non-land conservation resales are used to advance the land trust mission and, therefore, this practice is better suited under Standard 5.

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The proposed new wording avoids redundancies and reflects well the spirit of the conservation community in Canada.

Recommendation:

Recommend the adoption of the proposed new wording for practice 5D-Non-conservation Real Property for Resale.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Please provide additional feedback, comments and questions relating to Standard 5.

Standard 6 - Financial Oversight

The following questions relate to Standard 6 only.

1. Proposed new wording for: 6A - Fiscal Health

1. Develop an annual budget that reflects the land trust's annual programs and activities.
 2. Develop and implement a strategy to address any deficit-spending trends.
 3. Assess the nature and variability of revenue and seek to diversify funding sources.
 4. Build and maintain sufficient operating reserves to sustain operations.
 5. Build and maintain dedicated or restricted funds sufficient to cover the long-term costs of stewarding and defending the land trust's land and conservation easements
- If funds are insufficient, adopt a plan to secure these funds and a policy committing the funds to this purpose.

Description of Changes:

Practice 6A now 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, including stewardship restricted funds. The board responsibilities related to annual budgeting, previously covered under 6A, 6C, and 6F has been moved to practice 3A.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The practice provides greater clarity and reduced redundancy. It reflects the need in Canada to focus on the financial health of conservation organizations.

Recommendation:

Recommend the adoption of the proposed new wording for practice 6A-Fiscal Health.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 6B - Financial Records

1. Keep financial records in accordance with Generally Accepted Accounting Principles (GAAP) or Other Comprehensive Basis of Accounting (OCBOA).

Description of Changes:

Practice 6B has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No substantial edit for the Canadian context is anticipated as the proposed wording has not changed in its essence. Changes are applicable in Canada.

Recommendation:

Recommend the adoption of the proposed new wording for practice 6B-Financial Records.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 6C - External Financial Evaluation

1. Obtain an annual financial audit, review or compilation by an independent certified public accountant or a qualified accounting professional, in a manner appropriate for the scale of the land trust.

Description of Changes:

The financial audit and review practice now provides clarification for obtaining an external financial evaluation.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed wording has not changed in its essence. Changes are applicable in Canada.

Recommendation:

Recommend the adoption of the proposed new practice 6C-External Financial Evaluation

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed new wording for: 6D - Written Internal Controls

1. Establish written internal controls and accounting procedures, including segregation of duties, in a form appropriate for the scale of the land trust, to prevent the misuse or loss of funds.

Description of Changes:

Practice 6D has been reworded to clarify the need to have written internal controls and procedures.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context. It provides clearer ways to operationalize this practice.

Recommendation:

Recommend the adoption of the proposed new practice 6D-Written Internal Controls

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Proposed new wording for: 6E - Risk Management and Insurance

1. Routinely assess and manage risks so that they do not jeopardize the land trust's financial health and its ability to carry out its mission and legal responsibilities.
2. Carry general liability, directors and officers liability, property and other insurance, all as appropriate to the land trust's risk exposure or as required by law.

Description of Changes:

Practice 6E has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed wording has not changed in its essence. Changes are applicable in Canada.

Recommendation:

Recommend the adoption of the proposed new practice 6E-Risk Management and Insurance

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

6. Please provide additional feedback, comments and questions relating to Standard 6.

Standard 7 - Human Resources

The following questions relate to Standard 7 only.

1. Proposed new wording for: 7A - Capacity

1. Periodically evaluate whether the land trust has sufficient volunteers, staff and/or consultants/contractors to achieve its strategic goals and carry out its programs, and then add capacity as needed.

Description of Changes:

Practice 7A has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 7A-Capacity.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 7B - Volunteers

1. Provide volunteers with training, supervision and recognition.

Description of Changes:

Practice 7B has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No substantial edit for the Canadian context is anticipated as the proposed wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 7B-Volunteers.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 7C - Consultants or Contractors

1. Clearly define relationships with consultants or contractors, ensure they are consistent with federal and state law and document them in a written contract, as appropriate.

Description of Changes:

The 2005 practice 7H is in the new position of 7C and has been reworded to remove the need for consultants and contractors to be familiar with the Standards and Practices.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated, except to reflect provinces instead of states, as the proposed wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new practice 7C-Consultants with minor text adjustments to reflect provinces.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed new wording for: 7D - Transition Planning

1. Develop a written process or plan to provide for continuity in the leadership and management of the land trust's functions.

Description of Changes:

Practice 7D now only focuses on transition planning to ensure leadership continuity. Staff turnover issues were previously addressed with other staff consideration under the 2005 practice 7C.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as it reflects the spirit of the conservation community in Canada.

Recommendation:

Recommend the adoption of the proposed new practice 7D-Transition Planning

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Proposed new wording for: 7E - Staff

1. Have a written job description for each staff member and conduct periodic performance reviews.
2. Document the lines of authority, communication and responsibility between board and staff.
3. Ensure staff have appropriate training and experience for their responsibilities and/or opportunities to gain the necessary knowledge and skills.
4. Adopt written personnel policies that conform to federal and state law.
5. Provide fair and equitable compensation and benefits.

Description of Changes:

Practice 7E now combines all personnel and staff policy items: (1) job description and performance evaluation; (2) availability of training and expertise; (3) requirements for lines of authority' (4) personnel policies and (5) staff compensation and benefits. Those elements were previously addressed under practices 7C, 7D, 7E, 7F and 7G.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated, except to reflect provinces instead of states. New wording provides reduced redundancy.

Recommendation:

Recommend the adoption of the proposed new practice 7E-Staff, with minor text adjustments to reflect provinces.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

6. Please provide additional feedback, comments and questions relating to Standard 7.

Standard 8 - Evaluating and Selecting Conservation Projects

The following questions relate to Standard 8 only.

1. Proposed new wording for: 8A - Strategic Conservation Planning

1. Identify specific conservation priorities consistent with the land trust's mission and goals.

Description of Changes:

Practice 8A has been renamed and reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 8A-Strategic Conservation Planning.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 8B - Project Selection Criteria and Public Benefit

1. Develop and implement a written process to select land and conservation easement projects.
2. Develop and apply written project-selection criteria that are consistent with the land trust's conservation priorities.
3. Document the public benefit of every land and conservation easement project.

Description of Changes:

Practice 8B has been reworded and now integrates public benefit aspects.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No substantial edit for the Canadian context is anticipated. Public benefits aspects have lesser legal implications in Canada, but the proposed wording reflects the spirit of the conservation community in Canada. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 8B-Project Selection Criteria and Public Benefit, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 8C - Project Evaluation

1. Visually inspect properties before buying or accepting donations of conservation land or conservation easements to determine and document whether:
 - There are important conservation values on the property;
 - The project meets the land trust's project-selection criteria.
2. Evaluate potential threats to the conservation values on the property and structure the project to best protect those conservation values.
3. Evaluate any current or potential risks associated with the project, including to the land trust's reputation or to the land trust community, and modify or decline the project if the risks outweigh the benefits.

Description of Changes:

The project evaluation practice combines site inspections prior to acquisition, the need to document important conservation values and to evaluate risks. Those aspects were previously addressed under the 2005 practices 8D, 8E and 8J.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. New wording reduces redundancies across standard 8. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new practice 8C-Project Evaluation, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed new wording for: 8D - Project Planning

1. Individually plan all land and conservation easement projects so that:

- The land trust identifies the best available conservation strategy for the property;
- The property's important conservation values are protected;
- The project furthers the land trust's mission and goals.

2. 2. Assess the stewardship implications of each project and the land trust's capacity to meet those obligations.

Description of Changes:

The project planning practice is in the new position of 8D (instead of 8F) and combines the evaluation of the best conservation tool for the project, previously addressed under practice 2005 8G.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. It reduces redundancies and reflects the spirit of the conservation community in Canada.

Recommendation:

Recommend the adoption of the proposed new practice 8D-Project Planning

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Proposed new wording for: 8E - Partnership Documentation

1. When engaging in a partnership on a joint acquisition or long-term stewardship project or when co-holding conservation easements, create written agreements to clarify:

- The goals of the project;
- The roles and responsibilities of each party;
- Legal and financial arrangements;
- Communications to the public and between parties.

Description of Changes:

Practice 8E now regroups practices related to acquisition and long-term stewardship partnership, and to the roles and responsibilities of partners. Those elements were previously addressed under practices 8H, 8I and 9F.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated as the proposed wording has not changed in its essence, and it reduces redundancies. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new practice 8E-Partnership Documentation with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

6. Please provide additional feedback, comments and questions relating to Standard 8.



Standard 9 - Ensuring Sound Transactions

The following questions relate to Standard 9 only.

1. Proposed new wording for: 9A - Legal Review and Technical Expertise

1. Obtain a legal review of every land and conservation easement transaction, appropriate to its complexity, by an attorney experienced in real estate law.
2. As dictated by the project, secure appropriate technical expertise, such as in financial, real estate, tax, scientific and land and water management matters.

Description of Changes:

Practice 9A has been reworded without substantial changes and is applicable in Canada. The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 9A-Legal Review and Technical Expertise, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 9B - Legal and Financial Advice

1. Do not give individualized legal, financial or tax advice when providing transaction-related information.
2. Recommend in writing that each party to a land or conservation easement transaction obtain independent legal, financial and tax advice.

Description of Changes:

Practice 9B has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. New wording is applicable in Canada as the proposed new wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 9B-Legal and Financial Advice.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 9C - Environmental Due Diligence

1. For every land and conservation easement transaction, conduct or obtain a preliminary environmental investigation, transaction screen or Phase I assessment to identify whether there are any conditions that pose environmental risks, and take steps to address any significant concerns.

Description of Changes:

Practice 9C has been reworded to clarify that a land trust should conduct or obtain a preliminary environmental investigation for every land transaction.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. It provides clearer ways on how to operationalize this practice. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new practice 9C-Environmental Due Diligence, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed new wording for: 9D - Determining Property Boundaries

1. Determine both the legal description and physical boundaries of each property or conservation easement.
2. If a conservation easement contains restrictions or permitted rights that are specific to certain zones or areas within the property, include the locations of these areas in the easement document so that they can be identified in the field.

Description of Changes:

Practice 9D has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed wording has not changed in its essence.

The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new practice 9D-Determining Property Boundaries with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Proposed new wording for: 9E - Conservation Easement Drafting

1. For every conservation easement,

- Individually tailor it to the specific property;
- Identify the conservation values being protected;
- Allow only uses and permitted rights that are not inconsistent with the conservation purposes and that will not significantly impair the protected conservation values;
- Avoid restrictions and permitted rights that the land trust cannot monitor and enforce;
- Include all necessary and appropriate provisions to ensure it is legally enforceable.

2. Review, on the land trust's own behalf, each potentially tax-deductible conservation easement for consistency with the Treasury Department regulations (U.S.C. §1.170A-14), especially the conservation purposes test of IRC §170(h).

Description of Changes:

Practice 9E has been reworded and now integrates references to federal and, in Canada, provincial requirements, which were previously addressed under the 2005 practice 8C.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated for the first bullet of this practice as the proposed wording has not changed in its essence. The second bullet should be revised so that the practice is specific to Canada's tax legislation while keeping the intent of the above wording.

Recommendation:

Recommend further consultation led by the Expert Committee to modify the practice wording for the second bullet of practice 9C-Conservation Easement Drafting to better apply to Canada's context.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

6. Proposed new wording for: 9F - Title Investigation and Recording

1. Prior to closing and preferably early in the process, have a title company or attorney investigate title for each property or conservation easement the land trust intends to acquire.
 - Update the title at or just prior to closing.
2. Evaluate the title exceptions and document how the land trust addressed mortgages, liens, severed mineral rights and other encumbrances prior to closing so that they will not result in extinguishment of the conservation easement or significantly undermine the property's important conservation values.
3. Promptly record land and conservation easement transaction documents at the appropriate records office.

Description of Changes:

Practice 9F combines what was previously covered under the 2005 practices 9H and 9I. It clarifies that a land trust should use a title company or legal counsel to investigate title and that the title should be updated at or just prior to closing.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. It provides greater clarity and reduced redundancy. Terms 'attorney' and 'conservation easement' should be changed so that it reflects Canada's context.

Recommendation:

Recommend the adoption of the proposed new wording for practice 9F-Title Investigation and Recording, with minor text adjustments to better reflect Canada's context.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

7. Proposed new wording for: 9G - Recordkeeping

1. Adopt a written records policy that governs how and when organization and transaction records are created, collected, retained, stored and destroyed.
2. Keep originals of all documents essential to the defense of each real property transaction in a secure manner and protected from damage or loss.
3. Create and keep copies of these documents in a manner such that both originals and copies are not destroyed in a single calamity.

Description of Changes:

Practice 9G has been reworded without substantial changes. It also now combines the need to have records policy, which was previously covered under the 2005 practice 2D.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 9G-Recordkeeping

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

8. Proposed new wording for: 9H - Purchasing Land or Conservation Easement

1. When buying land, conservation easements or other real property interests, obtain an independent appraisal by a qualified appraiser in advance of closing to support the purchase price.

- However, a letter of opinion from a qualified real estate professional may be obtained in the limited circumstances when:
 - A property has a very low economic value;
 - A full appraisal is not feasible before a public auction;
 - Or the amount paid is significantly below market value.

2. In limited circumstances where acquiring land, conservation easements or other real property interests above the appraised value is warranted, contemporaneously document:

- The justification for the purchase price;
- That there is no private inurement or impermissible private benefit.

Description of Changes:

Practice 9H has been reworded with no substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated as it is applicable in Canada. The terms 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 9H-Purchasing Land or Conservation Easements, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

9. Proposed new wording for: 9I - Selling or Transferring Land or Conservation Easements

1. When selling land, conservation easements or other real property interests,
 - Establish protections as appropriate to the property.
 - If the sale is to a party other than another tax-exempt organization or public agency obtain an independent appraisal by a qualified appraiser or a letter of opinion from a qualified real estate professional to determine the value of the asset and to support the selling price.
 - Select buyers in a manner that avoids any appearance of impropriety.
2. When selling or transferring conservation land or conservation easements to another tax-exempt organization or public agency, consider whether the new holder can fulfill the long-term stewardship and enforcement responsibilities.

Description of Changes:

Practice 9I combines what was previously covered under the 2005 practices 6H, 9K and 9L. The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. The proposed new wording provides greater clarity and reduces redundancies. The terms 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 9F-Title Investigation and Recording, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

10. Please provide additional feedback, comments and questions relating to Standard 9.

Standard 10 - Tax Benefits and Appraisals

The following questions relate to Standard 10 only.

1. Proposed new wording for: 10A - Landowner Notification

1. Inform potential land or conservation easement donors who may claim a federal or state income tax deduction (or state tax credit), in writing and early in project discussions, that:

- The project must meet the requirements of IRC §170 and the accompanying Treasury Department regulations and any other federal or state requirements;
- The donor is responsible for any determination of the value of the donation;
- The Treasury Department regulations require the donor to obtain a qualified appraisal prepared by a qualified appraiser for gifts of property valued at more than \$5,000;
- Prior to making the decision to sign IRS Form 8283, the land trust will request a copy of the completed appraisal;
- The land trust is not providing individualized legal or tax advice.

2. Do not make assurances as to:

- Whether a particular land or conservation easement donation will be deductible;
- What monetary value of the gift the IRS and/or state will accept;
- What the resulting tax benefits of the deduction or credit will be if any.

Description of Changes:

Practice 10A now focuses on the need to notify owners in writing to obtain independent advice, and also integrates the appraisal requirements (previously addressed under 10B).

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

Edits for Canadian context are anticipated so that the practice is specific to CRA requirements with respect to tax deductions and appraisals, while keeping the intent of the revised wording.

Recommendation:

Recommend further consultation led by the Expert Committee to modify the practice wording for practice 10A-Landowner Notification to better apply to the Canadian context.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 10B - Legal Requirements: Land Trust Responsibilities

1. If the land trust holds federally tax-deductible conservation easements, it meets the requirements for a qualified organization under IRC §170(h).
2. Sign the Form 8283 only if the information in Section B, Part I, "Information on Donated Property," is complete and is an accurate representation of the gift.
 - Refuse to sign the Form 8283 if the land trust believes no gift has been made or the property has not been accurately described.
3. File IRS Form 8282 when conveying a donated real property interest within three years of the date the land trust received the property.

Description of Changes:

This practice is in the new position of 10B and has been reworded to cover all responsibilities of tax-exempt conservation organizations, not only those related to specific conservation-related programs (i.e. The ecological gifts program in Canada).

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

Edits for Canadian context are anticipated as the requirements for a charitable organization in Canada are different and regulated by different legislation, while keeping the intent of the revised wording.

Recommendation:

Recommend further consultation led by experts in this area to modify the wording for practice 10B-Legal Requirements: Land Trust Responsibilities to better apply to the Canadian context.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

3. Proposed new wording for: 10C - Avoiding Fraudulent or Abusive Transactions

1. Review, on the land trust's own behalf, each transaction for consistency with federal and state income tax deduction or credit requirements.
2. Evaluate the Form 8283 and any appraisal to determine whether the land trust has substantial concerns about the appraised value or the appraisal.
3. Discuss substantial concerns about the appraisal, the appraised value or other terms of the transaction with legal counsel and take appropriate action, such as:
 - Documenting that the land trust has shared those concerns with the donor;
 - Seeking additional substantiation of value;
 - Withdrawing from the transaction prior to closing;
 - Or refusing to sign the Form 8283.
4. When engaging in transactions with pass-through entities of unrelated parties, particularly those offered or assembled by a third party or described as a syndication by the IRS,
 - Require a copy of the appraisal prior to closing;
 - Decline to participate in the transaction if the appraisal indicates an increase in value of more than 2.5 times the basis in the property within 36 months of the pass-through entity's acquisition of the property, the value of the donation is \$1 million or greater and the terms of the transaction do not satisfy the Land Trust Alliance Tax Shelter Advisory.

Description of Changes:

Practice 10C integrates several aspects previously spread across Standard 10. It now 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.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

Edits for Canadian context are anticipated, while keeping the intent of the revised wording. The requirements for a charitable organization in Canada are different and regulated by different legislations.

Recommendation:

Recommend further consultation led by experts in this area to modify the wording for practice 10C-Avoiding Fraudulent or Abusive Transactions to better apply to the Canadian context.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

4. Please provide additional feedback, comments and questions relating to Standard 10.

Standard 11 - Conservation Easement Stewardship

The following questions relate to Standard 11 only.

In the Canadian context, the term 'conservation easement' should be modified to reflect covenants, easements and servitudes.

1. Proposed new wording for: 11A - Funding Conservation Easement Stewardship

1. Estimate the long-term stewardship and enforcement expenses of each conservation easement transaction.
2. Track stewardship and enforcement costs.

Description of Changes:

Practice 11A now focuses on estimating and tracking stewardship costs, which was previously covered under the 2005 practice 6H. However, the need to maintain dedicated funds for the stewardship covenants, easements and servitude has been integrated to practice 6A.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. It reduces redundancies and is in line with original intent. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11A-Funding Conservation Easement Stewardship, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 11B - Baseline Documentation Report

1. For each conservation easement, have a baseline documentation report, with written descriptions, maps and photographs, that documents:
 - The conservation values protected by the easement;
 - The relevant conditions of the property as necessary to monitor and enforce the easement.
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 §1.170A-14(g)(5)(i)] at closing.
3. When there are significant changes to the land or the conservation easement (such as a result of an amendment or the exercise of a permitted right), document those changes in an appropriate manner, such as through monitoring reports, a baseline supplement or current conditions report.

Description of Changes:

Practice 11B adds a new element that clarifies how land trusts should document significant changes to the land or the conservation easement.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. New wording avoids redundancies with standard 8 for documentation of conservation values. Edits should be considered to include references to CRA regulations, if applicable. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11B-Baseline Documentation Reports, with minor text adjustments to reflect covenants, easements and servitudes as well as CRA regulations where applicable.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 11C - Conservation Easement Monitoring

1. Adopt a written policy and/or procedure for monitoring conservation easements that establishes consistent monitoring protocols and recordkeeping procedures.
2. Monitor each conservation easement property at least once per calendaryear
 - If the land trust uses aerial monitoring, conduct on-the-ground monitoring at least once every five years;
 - Promptly document the annual monitoring activities for each conservation easement.

Description of Changes:

Practice 11C now requires a written policy or procedure for monitoring conservation easements. The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. It is in line with the spirit of the conservation community in Canada. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11C-Conservation Easement Monitoring, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed new wording for: 11D - Landowner Relationships

1. Maintain regular contact with owners of conservation easement properties to maintain relationships and avoid potential easement conflicts.
2. Establish systems to track changes in land ownership.
3. When the property changes hands, attempt to meet with the new owner or property manager and provide information in writing about the conservation easement and the land trust's stewardship policies and procedures.

Description of Changes:

Practice 11D has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11D-Landowner Relationships, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Proposed new wording for: 11E - Conservation Easement Enforcement

1. Adopt a written policy and develop written procedures for documenting and responding to potential conservation easement violations.
2. Investigate potential violations in a timely manner and promptly document all actions taken.
3. Involve legal counsel as appropriate to the severity of the violation and the nature of the proposed resolution.

Description of Changes:

Practice 11E has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11E-Conservation Easement Enforcement, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

6. Proposed new wording for: 11F - Approvals and Permitted Rights

1. Respond to landowner required notices or requests for interpretation or approvals in a timely and consistent manner, as specified in the conservation easement deed or in a written procedure.
2. Establish written procedures to guide the land trust's decision-making if using discretionary approvals or if conservation easement deeds contain such clauses.
3. Maintain a permanent record of all notices, approvals, denials, interpretations and the exercise of any significant permitted rights.

Description of Changes:

Practice 11F has been reworded and now asks land trusts to establish written procedures to guide their decision-making if using discretionary approvals.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. It provides greater clarity on how to operationalize this practice.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11F-Approvals and Permitted Rights.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

7. Proposed new wording for: 11G - Contingency Strategy

1. Take reasonable steps to provide for the disposition of conservation easements in the event the land trust ceases to exist or can no longer steward and administer them.

Description of Changes:

Practice 11G has been reworded without substantial changes. The need to have a plan in the event that the land trust is named as a backup holder has been repealed.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. It reflects the spirit of the conservation community in Canada. The term 'conservation easement' should be changed so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11G-Contingency Strategy, with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

8. Proposed new wording for: 11H - Amendments

1. Adopt and follow a written policy or procedure addressing conservation easement amendments that is consistent with the Land Trust Alliance Amendment Principles.
2. Evaluate all conservation easement amendment proposals with due diligence sufficient to satisfy the Amendment Principles.
3. If an amendment is used to adjust conservation easement boundaries (such as to remedy disputes or encroachment) and results in a *de minimis* extinguishment, document how the land trust's actions address the terms of J.1. below.

Description of Changes:

The amendment practice is in the new position of 11H (instead of 11I) and now clarifies that land trusts take appropriate action if they use an amendment to adjust easement boundaries that results in an extinguishment.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The proposed new wording has not changed in its essence and provides greater clarity.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11H-Amendments.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

9. Proposed new wording for: 11I - Condemnation

1. If a conservation easement is threatened with condemnation,

- Take steps to avoid or mitigate harm to conservation values and document the action taken;
- Have or obtain appropriate documentation of the percentage of the full value of the property represented by the conservation easement;
- Document the land trust's attempts to receive its proportional share of the proceeds and use any proceeds in a manner consistent with the conservation easement deed.

Description of Changes:

The expropriation practice is in the new position of 11I. It has been reworded without substantial changes. The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. The term 'condemnation' should be changed to 'expropriation', and 'conservation easement' should be modified so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11I-Condemnation with minor text adjustments to reflect Canada's context.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

10. Proposed new wording for: 11J - Partial or Full Extinguishment

1. In the rare case that it is necessary to extinguish a conservation easement, in whole or in part,
 - Follow the terms of the conservation easement with respect to taking appropriate action and obtain judicial or regulatory review when required by law or specified in the easement deed;
 - Ensure there is no private inurement or impermissible private benefit;
 - Take steps to avoid or mitigate harm to conservation values and/or use any proceeds in a manner consistent with the conservation easement deed;
 - Consider the land trust's actions in the context of its reputation and the impact on the land conservation community at large.

Description of Changes:

The extinguishment practice is in the new position of 11J (instead of 11K). It has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence. The term 'conservation easement' should be modified so that it reflects covenants, easements and servitudes.

Recommendation:

Recommend the adoption of the proposed new wording for practice 11J-Partial or Full Extinguishment with minor text adjustments to reflect covenants, easements and servitudes.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

11. Please provide additional feedback, comments and questions relating to Standard 11.



Standard 12 - Fee Land Stewardship

The following questions relate to Standard 12 only.

1. Proposed new wording for: 12A - Funding Land Stewardship

1. Determine the immediate financial and management implications of each conservation property acquisition and estimate the long-term implications.
2. Anticipate and track costs associated with long-term land management, stewardship and enforcement of conservation properties.

Description of Changes:

Practice 12A now focuses on estimating and tracking stewardship costs, which was previously covered under the 2005 practice 6H. However, the need to maintain dedicated funds for the stewardship covenants, easements and servitude has been integrated to practice 6A.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. It reduces redundancies and is in line with original intent.

Recommendation:

Recommend the adoption of the proposed new wording for practice 12A-Funding Land Stewardship.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

2. Proposed new wording for: 12B - Land Management and Stewardship

1. Develop a written land management plan for each conservation property within 12 months after acquiring the land to:

- Identify the property's conservation values, including any significant cultural and natural features or those that have significant community value;
 - Identify the overall management goals for the property;
 - Identify activities to achieve the goals and to reduce any risks or threats to the conservation values;
 - Specify the uses that are appropriate for the property, in keeping with the property's conservation values, any restrictions and donor or funder requirements.
- Provide public access opportunities as appropriate to the property and the land trust's mission.

2. Manage each conservation property in accordance with its management plan, and review and update the plan as necessary.

3. Perform administrative duties (such as paying insurance, filing required forms, keeping records) in a timely and responsible manner.

4. Maintain the property in a manner that retains the land trust's public credibility, manages community expectations and minimizes risk.

Description of Changes:

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. It also integrates the administrative duties that were previously covered under 12E.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated. The proposed new wording reflects well the spirit of the conservation community in Canada.

Recommendation:

Recommend the adoption of the proposed new wording for practice 12B-Land Management and Stewardship.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

3. Proposed new wording for: 12C - Inspecting Land Trust Properties

1. Determine the boundaries of land trust properties and physically mark them to the extent possible or necessary.
2. Inspect properties at least once per calendar year for potential management problems and promptly document the inspection.
3. Address management problems, including encroachments, trespass and other ownership challenges, in an appropriate and timely manner and document the actions taken.

Description of Changes:

Practice 12C clarifies that inspections are to be conducted on an annual basis.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No major edit for the Canadian context is anticipated. The proposed new wording provides greater clarity.

Recommendation:

Recommend the adoption of the proposed new wording for practice 12C-Inspecting Land Trust Properties.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

4. Proposed new wording for: 12D - Contingency Strategy

1. Take reasonable steps to provide for the continuing protection of conservation properties in the event the land trust ceases to exist or can no longer own or manage them.

Description of Changes:

Practice 12D has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 12D-Contingency Strategy.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

5. Proposed new wording for: 12E - Condemnation

1. If a conservation property threatened with condemnation, take steps to avoid or mitigate harm to conservation values and document the actions taken.

Description of Changes:

The expropriation practice is in the new position of 12E (instead of 12I). It has been reworded without substantial changes.

The 2005 wording is available here: [CLT S&P 2005](#).

Anticipated edits for the Canadian context:

No edit for the Canadian context is anticipated as the proposed new wording has not changed in its essence.

Recommendation:

Recommend the adoption of the proposed new wording for practice 12E-Condemnation.

Level of agreement with recommendation:

- Agree with above recommendation
- Disagree with above recommendation

Please provide your feedback, comments and questions.

6. Please provide additional feedback, comments and questions relating to Standard 12.