

This manual has been prepared to provide useful information about the Westmoreland Land Trust (WLT) to Board members, staff, and other stakeholders. ***Please contact WLT** if you see that any part of this manual would be improved with clarification or is inaccurate; we will welcome your feedback.*

Table of Contents

1. About Land Trusts

- What is a Land Trust?
- Public Benefit
- Excellent Brief Resources

2. About WLT

- WLT Mission, Vision and Values
- History of WLT
- WLT's Place in the Conservation Landscape
- Structure and Operation of WLT
- WLT Articles of Incorporation
- IRS Letter of WLT 501(c)(3) Tax Exempt Status Determination

3. Selecting Conservation Projects and Ensuring Sound Transactions

- Overview
- Sample Project Narrative (from Western PA Conservancy)

4. Stewardship

- Overview
- WLT Fee Property Stewardship Site Inspection Form
- Sample Completed WLT Fee Property Site Inspection Form
- Sample WLT Stewardship Work Report

5. Finance

- Overview
- Reporting Requirements

6. Resources

- Overview

7. LTA Standards & Practices

- Overview

8. Ready Reference

- Overview

Appendix

Chapter 1 - About Land Trusts

What is a Land Trust?

From the **WeConservePA** document “What is a Land Trust?” (7/1/2021):

A land trust is a charitable organization that acquires land or conservation easements, or that stewards land or easements, to achieve one or more conservation purposes.

The conservation purposes may include protecting natural habitat, water quality, or scenic views; ensuring that the land is always available for farming, forestry, or outdoor recreation use; or protecting other values provided by open land.

Land trusts work cooperatively with landowners to complete real estate transactions, sometimes purchasing property interests, sometimes accepting donations of those interests.

Land trusts also work to ensure that land previously acquired or placed under easement is property conserved. They seek to bring lasting conservation benefits – permanent improvements – to communities.

Types of Conservation Work

Some land trusts own and operate preserves and recreation areas that are open to the public. Others own no land at all but hold conservation easements. Others work to acquire and then transfer land of significance to governments for use as parks, trails, game lands, or other public spaces. Some engage in all these activities.

Many (if not most) land trusts do more than acquire, hold, or transfer real estate interests. They may run education and science programs, maintain trails and other outdoor recreation facilities, help municipalities with land use planning, manage historic sites, or engage in any number of other activities. Each organization makes its own decisions regarding its programming and priorities.

Public Benefit

As a charitable corporation that is tax exempt under section 501(c)3 of the Internal Revenue Code, WLT must conduct its work for **public benefit**. From the Land Trust Alliance’s (LTA’s) document “What is Public Benefit under the Internal Revenue Code?” (Posted 2017 and Reviewed July 5, 2022):

Charitable organizations qualified under Section 501(c)(3) of the Internal Revenue Code are prohibited from conferring any benefit that constitutes private inurement or an impermissible amount of private benefit. Private benefit occurs when an organization provides *more than an incidental benefit* to a private entity, including an unrelated private party. Because organizations with tax-exempt status must demonstrate that they are organized and operated exclusively for charitable purposes, which contemplates *some*

benefit to the public at large, the IRS considers an organization that benefits private interests in anything *more than* an insignificant or incidental fashion to have failed this test. From a land trust's perspective, incidental benefits are activities that land trusts regularly engage in during the performance of their mission. So some private benefit is unavoidable in the operation of a conservation organization, but it must be *incidental* to the land trust serving the public as a whole.

Excellent Brief Resources (these documents may be found in the Appendix)

WeConservePA “[What is a Land Trust?](#)” (7/1/2021)

Land Trust Alliance Fact Sheet “[Basic Facts and Resources for Landowners](#)” (May 2008)

Internal Revenue Service “[How to lose your 501\(c\)\(3\) tax-exempt status \(without really trying\)](#)” (undated)

Jane Haskins “Maintaining Tax Exempt Status in a Nonprofit” (undated)

Chapter 2 – About WLT

Mission, Vision and Values
adopted May 19, 2008
(please confirm current version on website)

Mission

To conserve and steward land in Westmoreland County of special ecological, cultural, or recreational value, for public benefit.

Vision

Throughout Westmoreland County open space and recreational land abounds, water resources are protected, and wildlife flourishes. Westmoreland County is known to families, businesses, and visitors for its high quality of life.

Values

The Westmoreland Land Trust values the following:

- Conservation of diverse real property that is in, or in close proximity to, Westmoreland County; and culturally, historically, ecologically, recreationally, or scenically valuable.
- Restoration, protection, and maintenance of conserved property as appropriate for its best long-term stewardship.
- Partnership with public or private entities where beneficial to encourage collective effort.
- Research and planning in support of conservation efforts.
- Promotion and education of conservation opportunities and benefits.
- Conformance with the Land Trust Standards and Practices published by the Land Trust Alliance in 2004, or as amended.

History of WLT

In 2004 Westmoreland County held a series of public meetings during development of the County's first Comprehensive Plan. Residents stated that their number one priority was to retain the predominantly rural character of Westmoreland County, and the Westmoreland County Commissioners responded by forming the WLT. On December 6, 2007, the County Commissioners adopted a Resolution creating the WLT.

WLT was approved for incorporation by the PA Department of State Corporation Bureau on January 7, 2008. WLT secured confirmation of Internal Revenue Code 501(c)(3) designation in January 2009, and made its first property acquisitions in the fall of 2009. These included land along the Great Allegheny Passage to expand Cedar Creek Park; land on Cabin Hill in Greensburg; land that became the Otto and Magdalene Ackermann Nature Preserve in North Huntingdon Township; and land that became the Peter and Victoria Skena Nature Reserve in Murrysville.

WLT continued to conserve properties, often in partnership with another entity. Partners have included Westmoreland County Bureau of Parks and Recreation, the Westmoreland Conservancy, the Western Pennsylvania Conservancy, the Loyahanna Watershed Association, Westmoreland County, and the Municipality of Murrysville. In October 2015 the WLT completed an ambitious project to enlarge Murrysville's Duff Park and connect it to Pleasant Valley Park. This involved conservation of four properties comprising 96.5 acres, ownership of which was transferred to the Municipality of Murrysville.

In 2016 the WLT partnered with Westmoreland County Bureau of Parks and Recreation (WCPR) to conserve land adjacent to the Cedar Creek Gorge, to expand Cedar Creek Park and buffer the Gorge. In 2017 the WLT acquired land to add to the county's Mammoth Park. In 2018 the WLT again partnered with WCPR to acquire land to expand Westmoreland County's Twin Lakes Park.

In 2018 the Land Trust also completed a rigorous Geographic Information System (GIS) based analysis of land across Westmoreland County, considering several data bases and mapped characteristics, to prioritize areas for focused outreach about land conservation.

Since 2021, the WLT has conserved additional properties. A current list of properties conserved, managed or owned by WLT is included as an appendix to WLT year-end compiled, reviewed, or audited financial statements.

WLT is an autonomous nonprofit organization that operated as an all-volunteer organization for several years. In January 2017 WLT hired an Executive Director on a part-time basis. Since then, WLT has continued to build its staff, and has also secured assistance of several AmeriCorps Service Members.

WLT's Place in the Conservation Landscape

Westmoreland County has a total area of 1,036 square miles, of which about 8.5 square miles is water. The county's land is part of the Allegheny Plateau as Chestnut and Laurel Ridges, the westernmost ridges of the Allegheny Mountains. By population Westmoreland County is classified as a third-class county. It has 65 communities comprising 6 cities, 35 boroughs, 21 townships, and 3 home-rule municipalities. See the depictions of Westmoreland County communities and school districts on the following pages.

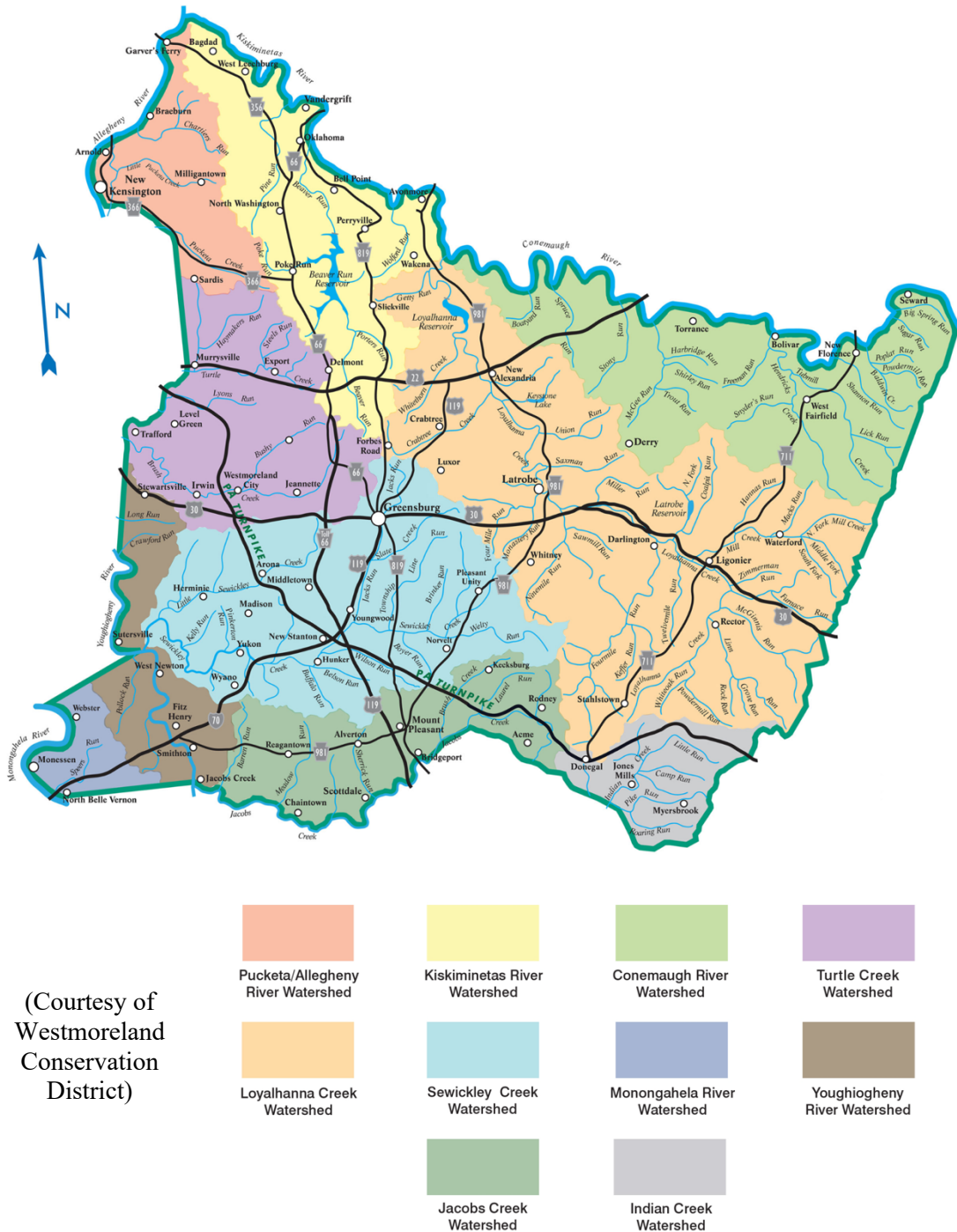
WLT works to conserve land of special ecological, cultural, or recreational value in Westmoreland County. WLT's work is complemented by:

- **Westmoreland County and the County Commissioners**, who had the original vision to form WLT, and have continued to assist and support WLT throughout its existence
- **Westmoreland Conservation District**, which generously provided office space for WLT's first years and has provided technical assistance to WLT throughout its existence
- **Westmoreland County Parks and Recreation**, which has partnered with WLT for several projects, and has assisted WLT throughout its existence
- **Westmoreland County Planning**, which assisted WLT with GIS-based analysis of the conservation value of land across Westmoreland County, and continues to assist WLT
- **Western Pennsylvania Conservancy (WPC)**, which aims for landscape-scale conservation, predominantly by holding conservation easements. In Westmoreland County, WPC has historically focused on the easternmost townships of the County.
- **Westmoreland Conservancy**, a Murrys ville-based land trust that has conserved land in Murrys ville and Salem Township.
- **Several watershed organizations** which work to advance conservation of natural resources and environmental rehabilitation of waterways and their watersheds:

Jacobs Creek Watershed Association
Kiskiminetas Watershed Association
Loyalhanna Watershed Association
Lyons Run Watershed Association
Mountain Watershed Association
Murrysville Area Watershed Association
Pucketa and Chartiers Creek Watershed Association
Sewickley Creek Watershed Association
Turtle Creek Watershed Association

(See Westmoreland County Watershed; Township and Municipalities; Cities and Boroughs; and School District maps on the following pages)

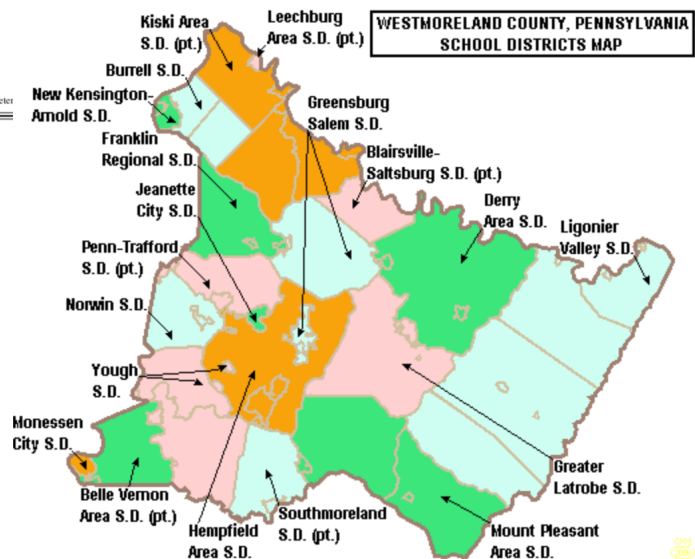
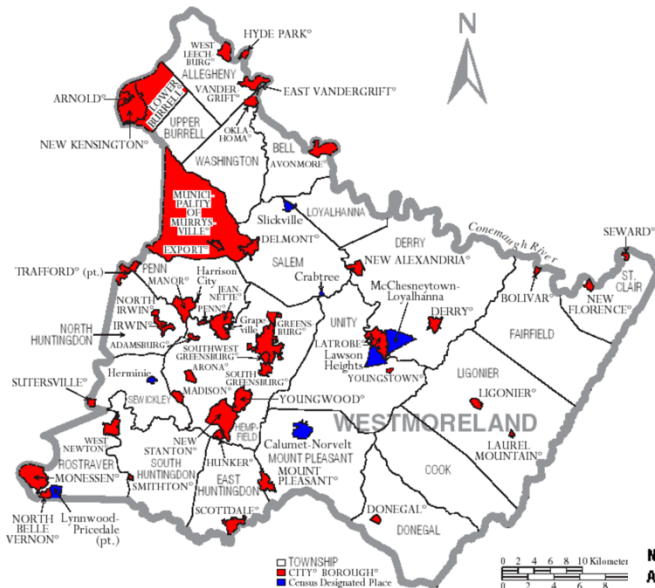
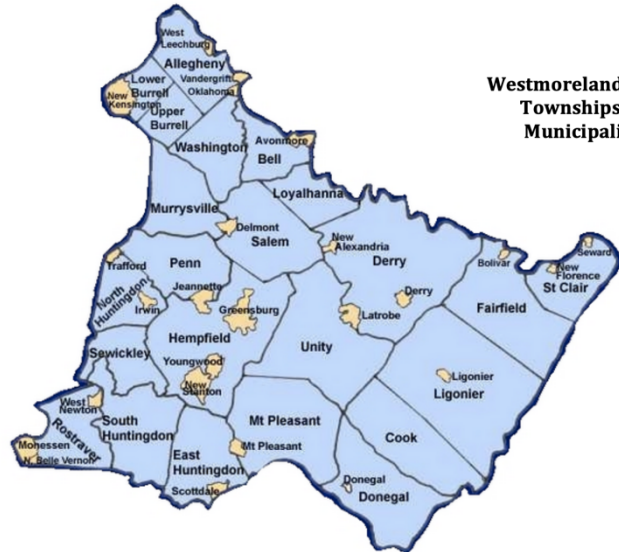
Major Watersheds in Westmoreland County



(Courtesy of
Westmoreland
Conservation
District)

WLT's Place in the Conservation Landscape (continued)

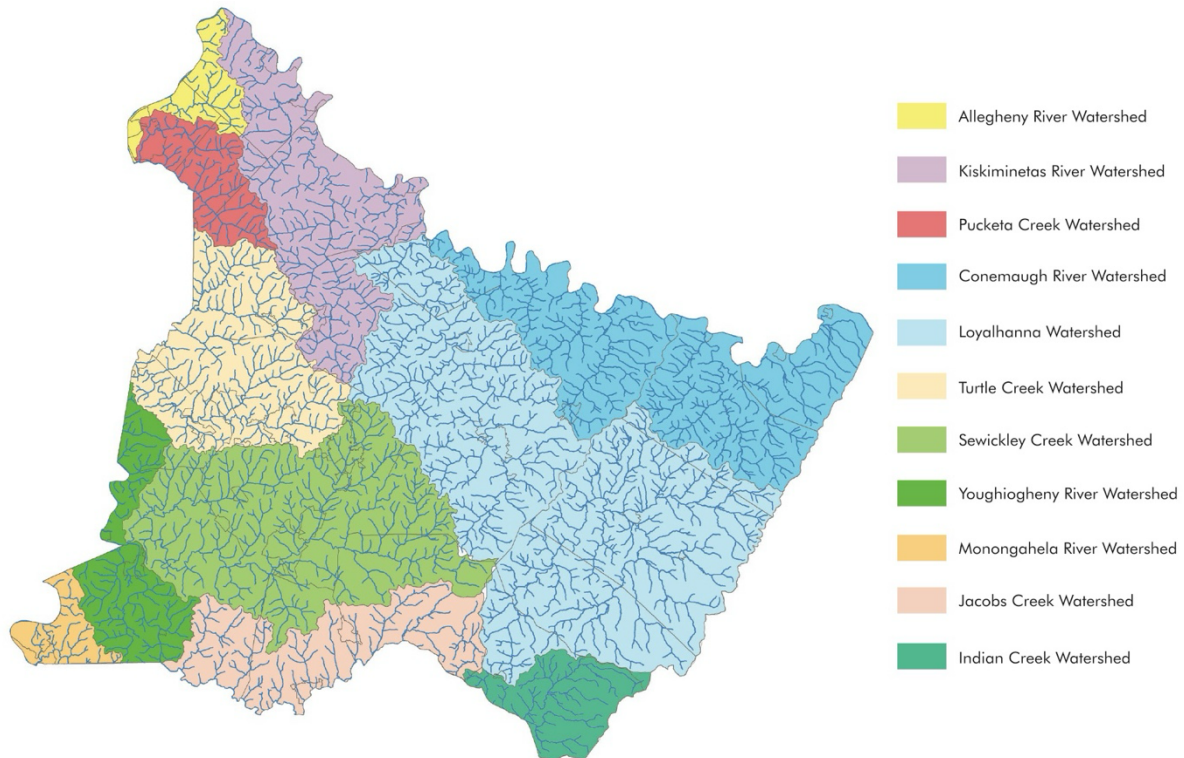
**Westmoreland County
Townships and
Municipalities**



Westmoreland County Watersheds

The size and shape of a watershed is determined by nature – by the way water flows across the land.

The watershed boundary will more or less follow the highest ridgeline around the stream channels and meet at the bottom or lowest point of the land where water flows out of the watershed.



Watersheds are often named for the single waterway that water from the surrounding land and streams flows into.

Some Westmoreland County watersheds most often referred to include: Loyalhanna, Jacobs Creek, Sewickley Creek, Turtle Creek, and Indian Creek.

Each of these watersheds can be divided into smaller watersheds by isolating a smaller stream and the surrounding land that drains into it. Nine Mile Run Watershed, for instance, is a small watershed within the Loyalhanna Watershed.

Likewise, each watershed can be identified as part of a larger watershed. So...the Loyalhanna Watershed is a part of the larger, Kiski-Conemaugh River Watershed. And the Kiski-Conemaugh River Watershed is a part of the larger, Allegheny River Watershed. And the Allegheny River Watershed is part of the larger, Ohio River Watershed, and so on.

Want help locating the Westmoreland County watershed that you call home? View the major county watershed map on our website:
<http://wcdpa.com/tech-services/watershed-restoration/>

(From the Westmoreland Conservation District 2013 Annual Report)

WLT maintains membership in the national **Land Trust Alliance (LTA)** and **WeConservePA**. Both organizations offer excellent educational and other resources for land trusts.

LTA is based in Washington D.C. and as of 2024 has over 900 member land trusts that it supports with education, training, and standards, and also advocates for the land trust community. The **LTA** publishes Standards and Practices, and encourages member land trusts to work toward accreditation.

WeConservePA is based in Harrisburg and as of 2024 has over 70 member conservation organizations that it supports with education, training, and many model legal documents. **WeConservePA** also advocates for the PA land trust community.

Both the **LTA** and **WeConservePA** host annual conferences that are excellent for learning and networking, and both also offer many education resources online. From time to time **WeConservePA** also hosts regional conferences.

WLT is sometimes confused with other organizations with similar names, including:

Westmoreland County Agricultural Land Preservation (WCALP) WCALP works to protect viable agricultural lands by acquiring voluntary agricultural conservation easements, which prevent the development or improvement of the land for any purpose other than agricultural production. For participation in WCALP, a farm must be part of an Ag. Security Area and meet other criteria; it is then ranked against other eligible parcels, and the highest ranked parcels are chosen for purchase of easements to the extent of available funding.

Westmoreland County Land Bank (WCLB) 2012 PA legislation allowed the establishment of land banks, and in 2013 Westmoreland County created the WCLB. The WCLB is a public agency that works to reduce blight by acquiring properties, rehabilitating them, and returning them to productive use. WCLB has entered into agreements with many Westmoreland County municipalities and school districts, which call for Westmoreland County and these municipalities and school districts to waive back taxes and give up 1/2 of their part of the tax bill for 5 years for a WCLB project property. The 1/2 of the tax bill that is given up is one source of funding for the WCLB.

Westmoreland Conservancy is a non-profit organization working “To preserve natural, rural, and historic landscapes for Nature’s benefit and the enrichment of future generations”. Westmoreland Conservancy has established several nature reserves in Murrysville and Salem Township.

Western Pennsylvania Conservancy is a non-profit organization that “protects and restores exceptional places to provide our region with clean waters and healthy forests, wildlife and natural areas for the benefit of present and future generations. The Conservancy creates green spaces and gardens, contributing to the vitality of our cities and towns, and preserves Fallingwater, a symbol of people living in harmony with nature”. The historical focus area for the Western PA Conservancy in Westmoreland County has been the easternmost townships in the County: St. Clair, Fairfield, Ligonier, Cook, and Donegal Townships.

Structure and Operation of WLT

WLT is governed by a 12 - 25 member Board of Directors. No more than 2 Board members shall be appointed by the Westmoreland County Commissioners; the remainder shall be appointed by the Board. The Board of Directors meets at 9 AM on the third Friday morning of every other month, starting with January:

January / March / May / July / September / November.

Board meetings are held at the Westmoreland Conservation District Barn at 218 Donohoe Road, Greensburg PA 15601.

Operation of the WLT is governed by its Bylaws and supporting procedures.

Standing and ad hoc committees consisting of WLT Board members and others are appointed by the Board Chair to help with operation of WLT. The Board Chair and the WLT's Executive Director serve as Ex-Officio members of all committees. In addition to service on committees, individual Board members also contribute effort relating to their expertise and interests, which is invaluable to the organization.

In addition to appointed committees, there is also an Executive Committee comprising the Chair, Vice- Chair, Secretary, Treasurer, and a 5th member selected by the 4 officers. When beneficial the Executive Committee meets in off-meeting months, or as needed:

February / April / June / August / October / December

Executive Committee meetings are open to all Board members. The Executive Committee plans and facilitates work of the WLT, and has powers defined by the WLT's Bylaws.

Articles of Incorporation

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
CORPORATION BUREAU
206 NORTH OFFICE BUILDING
P.O. BOX 8722
HARRISBURG, PA 17105-8722
WWW.CORPORATIONS.STATE.PA.US/CORP

WESTMORELAND LAND TRUST

THE CORPORATION BUREAU IS HAPPY TO SEND YOU YOUR FILED DOCUMENT. THE CORPORATION BUREAU IS HERE TO SERVE YOU AND WANTS TO THANK YOU FOR DOING BUSINESS IN PENNSYLVANIA.

IF YOU HAVE ANY QUESTIONS PERTAINING TO THE CORPORATION BUREAU, PLEASE VISIT OUR WEB SITE LOCATED AT WWW.CORPORATIONS.STATE.PA.US/CORP OR PLEASE CALL OUR MAIN INFORMATION TELEPHONE NUMBER (717)787-1057. FOR ADDITIONAL INFORMATION REGARDING BUSINESS AND / OR UCC FILINGS, PLEASE VISIT OUR ONLINE "SEARCHABLE DATABASE" LOCATED ON OUR WEB SITE.

ENTITY NUMBER: 3779869

WARD & CHRISTNER, P.C.
15 N MAIN ST
GREENSBURG, PA 15601-0

Entity #: 3779869
Date Filed: 01/07/2008
Pedro A. Cortés
Secretary of the Commonwealth

**PENNSYLVANIA DEPARTMENT OF STATE
CORPORATION BUREAU**

**Articles of Incorporation-Nonprofit
(15 Pa.C.S.)**

☒ Domestic Nonprofit Corporation (§ 5306)
☐ Nonprofit Cooperative Corporation (§ 7102B)

| | | |
|--|--------------------|--------------------------|
| Name John N. Ward, Esquire | | |
| Address 15 North Main Street | | |
| City Greensburg | State PA | Zip Code 15601 |

Document will be returned to the
name and address you enter to
the left.
←

Commonwealth of Pennsylvania
ARTICLES OF INCORPORATION-NON-PROFIT 7 Page(s)

Fee: \$125



In compliance with the requirements of the applicable provisions (relating to articles of incorporation or cooperative corporations generally), the undersigned, desiring to incorporate a nonprofit/nonprofit cooperation corporation, hereby state(s) that:

1. The name of the corporation is:
WESTMORELAND LAND TRUST

2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is:

| | | | | |
|---|---------------------------|--------------------|---------------------|-------------------------------|
| (a) Number and Street 218 Donohoe Road | City Greensburg | State PA | Zip 15601 | County Westmoreland |
| (b) Name of Commercial Registered Office Provider c/o: | | | | County |

3. The corporation is incorporated under the Nonprofit Corporation Law of 1988 for the following purpose or purposes.
Please refer to Attachment "A"

Please refer to Attachment "B" for authorization to incorporate pursuant to Pennsylvania Statutory Law.

4. The corporation does not contemplate pecuniary gain or profit, incidental or otherwise.

2007 DEC 10 PM 2:06

08 JAN -7 PM 2:30
A. DEPT. OF STATE

Philip B. Light Signature

ATTACHMENT A

3. The Trust is organized and created in accordance with 32 P.S. §5011.1 permitting land trusts to be incorporated and function as a Domestic Non-Profit Corporation under the Nonprofit Corporation Law of 1988 as amended for the following purpose:

The acquisition or conservation and preservation of interests in real property by easements, fee interests or acquiring development rights for the purpose of achieving open space benefits and shall strive to conduct itself in accordance with the Land Trust Standards and Practices published by the Land Trust Alliance in 2004 as subsequently amended or replaced with a similar type of standards and practices

10. The Trust shall function as a not-for-profit charitable Trust, none of whose net earnings shall ever be distributed to, or inure to the benefit of any individual or private person, except on a true charitable or educational basis.
11. The Corporation shall not engage in any activities which would disqualify the Corporation for Federal Income Tax exemption under Section 501(c) (3) of the Internal Revenue Code of 1986 and the implementing regulations, as from time to time amended or superseded. Specifically, but not limiting the foregoing, no substantial part of the activities of the Corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation; nor shall it in any manner or to any extent participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidates for public office; nor shall it engage in any activities that are unlawful under the laws of the United States of America or the Commonwealth of Pennsylvania or any other jurisdiction where such activities are carried on.
12. Upon dissolution of the Corporation, all of its net assets, if any, shall be distributed exclusively for charitable or educational purposes to one or more organizations selected by this Board of Directors, providing for the acquisition or conservation and preservation of interests in real property for the purpose of achieving open space benefits in Westmoreland County, which qualify for exemption from Federal Income Tax under the provisions of Section 501 (c) (3) of the Internal Revenue Code of 1986, or any similar or corresponding law in effect as of the time of such dissolution, subject, however, to the laws of the Commonwealth of Pennsylvania. Provided, however, that any assets not so disposed of by the Board of Directors shall be disposed by a court of competent jurisdiction of the county in which the Corporation is then located to such organizations in Westmoreland County as selected by the court and which are described in Section 501(c) (3) of the Internal Revenue Code of 1986, as from time to time amended or superseded.

ATTACHMENT "B"

COUNTY OF WESTMORELAND
ORDINANCE No. Ord-5-2007

**ORDINANCE AUTHORIZING THE CREATION AND
ORGANIZATION OF WESTMORELAND LAND TRUST**

WHEREAS, the County of Westmoreland has deemed it important to create and organize a Land Trust, since it has been determined that there is a significant need for the acquisition or conservation and preservation of interest in real property by easements, fee interests or acquiring development rights for the purpose of achieving open space benefits; and

WHEREAS, in accordance with the Act of January 19, 1968, P.L. 992, §11.1, as amended by the Act of November 29, 2006, P.L. 1418, No. 154, §2 (32 P.S. §5011.1), the County of Westmoreland is authorized to incorporate as a domestic non-profit corporation a local land trust to serve the needs of the public for the purpose of achieving open space benefits.

NOW THEREFORE, BE IT ORDAINED AND IT IS HEREBY ORDAINED as follows:

The Chairman, Vice Chairman and Secretary of the Board of Commissioners of the County of Westmoreland hereby authorize the creation and organization of a local land trust to be known as **WESTMORELAND LAND TRUST**, a Pennsylvania domestic non-profit corporation.

BE IT FURTHER ORDAINED that the said Chairman, Vice Chairman and Secretary are authorized to execute an application for Articles of Incorporation for a Pennsylvania Domestic Nonprofit Corporation to be submitted to the Corporation Bureau of the Commonwealth of Pennsylvania, Department of State, said corporation to be named **WESTMORELAND LAND TRUST**.

BE IT FURTHER ORDAINED that the purpose of the WESTMORELAND LAND TRUST will be for the acquisition or conservation and preservation of interests in real property by easements, fee interests or acquiring development rights for the purpose of achieving open space benefits to serve the needs of the public.

BE IT FURTHER ORDAINED that the Board of Commissioners is authorized to determine the number of directors and the terms of office of the initial members of the Board of Directors of WESTMORELAND LAND TRUST, and to appoint the initial members of such Board. Thereafter, the members of the Board of Directors shall be appointed by the Board of Commissioners of the County of Westmoreland for all terms of office after the initial term.

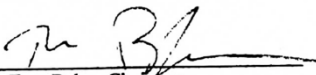
BE IT FURTHER ORDAINED that the initial mailing address and principal office of WESTMORELAND LAND TRUST shall be 218 Donohoe Road, Greensburg, Pennsylvania 15601.


ORDAINED AND ENACTED by the Board of Commissioners of the County of Westmoreland, at a duly advertised public meeting of said board, with a quorum being present, this 6th day of December 2007.

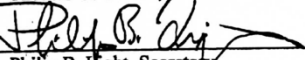
ATTEST:

COUNTY OF WESTMORELAND
BOARD OF COMMISSIONERS


Jennifer Kemerer, Chief Clerk

By 
Tom Balya, Chairman

By 
Thomas C. Ceraso, Vice Chairman

By 
Philip B. Light, Secretary



pennsylvania
DEPARTMENT OF BANKING

MARKET SQUARE PLAZA | 17 N SECOND STREET, 13TH FL | HARRISBURG, PA 17101
PH 717.787.2665 FX 717.787.8773 W www.banking.state.pa.us

December 28, 2007

717-783-2253

John N. Ward, Esq.
Ward & Christner, P.C.
15 North Main Street
Greensburg, PA 15601-2471

Dear Mr. Ward:

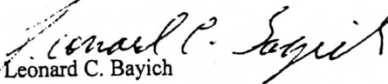
This will advise you that the Pennsylvania Department of Banking (the "Department") does not object to the use of the name "Westmoreland Land Trust" ("WLT").

The Pennsylvania Banking Code of 1965 (the "Code") places restrictions on those who wish to identify themselves as non-profit entities in the Commonwealth of Pennsylvania. Specifically, Section 106(a)(ii) of the Code provides that a non-profit may act as a fiduciary. While the Code does not define "non-profit," the Department has consistently taken the position that the applicant must document that the entity is a "non-profit" exempt from federal taxation under Section 501(c) of the Internal Revenue Code.

The documentation you supplied on December 27, 2007, has been deemed sufficient to determine that WLT will be a "non-profit" exempt from federal taxation under Section 501(c) of the Internal Revenue Code.

The Department's position is based on your submission of additional documentation on December 27, 2007. Any changes in the facts, conditions or representations could result in a reversal of the Department's position.

Very truly yours,


Leonard C. Bayich
Administrator
Corporate Applications Division

LCB:jsb

IRS Letter of 501(c)(3) Determination

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JAN 15 2009**

WESTMORELAND LAND TRUST
C/O BARBARA J CHRISTNER ESQUIRE
15 N MAIN STREET
GREENSBURG, PA 15601

Employer Identification Number: .
77-0710733
DLN:
17053143014038
Contact Person:
TERRY IZUMI ID# 95048
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
January 7, 2008
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

-2-

WESTMORELAND LAND TRUST

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)

Chapter 3 – Selecting Conservation Projects & Ensuring Sound Transactions

Overview

Selecting conservation projects and ensuring sound transactions are among WLT's most important activities. Careful evaluation of potential conservation projects is essential for many reasons, including that:

- the work of the WLT must be undertaken for **public benefit**
- conservation projects entail protection of land in perpetuity
- there are significant ongoing obligations associated with stewarding land or monitoring/enforcing compliance with a conservation easement, in perpetuity
- there may be potential for liability or other adverse factors associated with a project

With limited resources, it is important that the WLT select the *best* conservation projects – considering the conservation value and public benefit of the project, the WLT's capacity, and potential for WLT liability or other adverse factors associated with the project.

As part of evaluation of a project, WLT staff and/or members of WLT's **Projects Committee** explore the site and evaluate the potential project using – as appropriate – **Selection Criteria for Fee Simple Acquisition of Conservation Properties** or **Selection Criteria for Conservation Easements** (available upon request). Using the **Selection Criteria**, the **Projects Committee** develops a score for the project. (A **Property Evaluation Matrix** for past potential and completed projects is available for reference, to provide a basis of comparison for a project's evaluation.)

For potential projects that merit Board consideration, WLT staff and/or members of WLT's Projects Committee prepare a project narrative and present it to the Board for consideration along with a recommendation whether or not to pursue the project. A **sample project narrative** kindly provided by the Western PA Conservancy is shown on the following pages.

For any project chosen for pursuit by WLT's board, WLT will ensure the satisfactory completion of:

- Title search and guarantee
- Survey, unless a satisfactory survey already exists
- Phase 1 Environmental Assessment
- As required, a qualified independent appraisal or in limited circumstances a letter of opinion from a qualified real estate professional
- Any other steps required by a grant that will fund the project
- Recording of the deed
- Application for and securing of - if possible - tax exemption.

SAMPLE DOCUMENT (from Western PA Conservancy)

Joe Landowner Fee Acquisition
Any Conservancy Board of Directors
Date, 2016

Holding: 66.32 acres
Owner: Joe Landowner
Price: \$100,000
Location: Any Township, Any County

Proposed Project:

The Conservancy staff proposes to purchase 66.32 acres located in Any Township, Any County, from Joe Landowner. The acquisition of this property would be funded by a bequest to the Conservancy from Mrs. Helen Donor with the possibility of additional funds provided through a Government Agency grant for the protection of riparian areas.

Conservation Significance and Public Benefits:

Located downstream from the newly acquired Jones property, the property has approximately 1,600 feet of creek frontage on Big Creek. Big Creek falls within the Upper Allegheny Region in the Conservancy's Regional Conservation Plan and is documented as having the highest level of aquatic biodiversity of any stream of its size in Pennsylvania and all states to the northeast of Pennsylvania. It includes four species of federally endangered freshwater mussels, 23 other mussel species and numerous fish species of greatest conservation need in Pennsylvania. Big Creek has been identified as a Natural Heritage Area in the Any County Natural Heritage Inventory (NHI).

This property stands out based on the number of rare aquatic species found upstream. During the research phase of the NHI, Conservancy science staff surveyed for fish and mussel species about two miles upstream of the Joe Landowner property and found 25 aquatic species of concern that includes 12 mussel species, 12 fish species and one dragonfly. Maintaining suitable aquatic habitat is a key to the continued success of mussel species. Recommendations found in the NHI include conserving and expanding the forested riparian buffers of Big Creek and its tributaries. Streams through forested areas should be considered high priority for conservation. The forested riparian corridor helps to regulate the temperature of the stream and creates streamside conditions that contribute to improved water quality and aquatic habitat.

This property ranks as a "Tier 1" priority parcel in the Conservancy's prioritization of Big Creek properties. According to National Wetlands Inventory data, more than half of this property is located within the floodplain. There is intact forest covering one third of the property, as well as wetlands and, creek frontage.

Conservation Intent:

This property will be managed as a natural area and open to the public for passive outdoor recreation.

Improvements:

The property has been in the ownership of the Joe Landowner since the 1960s and the only improvement is a rustic cabin in poor condition that is of no value. This acquisition will eliminate the threat of future subdivision, development, timber harvesting and other camp-like structures along Jones Road.

There is an active railroad line in the ownership of the Western New York and Pennsylvania Railroad that runs through approximately one third of the property between the wetlands and the creek. A title search to determine the ownership interest of the railroad has revealed no recorded deed but we have been informed by our title insurance company and legal counsel that as long as the railroad is active, they have ownership of the land under the tracks. One third of the property is landlocked from the railroad to the creek. The public will be able to access this portion of the property only from Big Creek. Staff worked with our insurance company agent to make sure that any liability that the Conservancy might have as a result of the railroad is covered by the Conservancy's insurance.

Ownership (including oil, gas and minerals):

Along with the standard 60-year title search, Conservancy staff obtained an oil, gas and minerals search, which indicated the subsurface rights are in the ownership of the Joe Landowner, subject to a gas lease. There is one shallow, inactive gas well that has been plugged, according to information on the well from DEP's data. Joe Landowner is not receiving rent or royalty payments from this lease and we have been advised by legal counsel that without these payments, the lease is inactive. Joe Landowner will sign an affidavit at closing stating that he is not receiving rent or royalty payments from the gas lease.

Joe Landowner intends to retain the oil and gas rights subject to a restriction held by the Conservancy to prevent any surface disturbance. Mineral rights will transfer at closing.

Conservation Costs and Financing:

An appraisal of the property determined the property value to be \$100,000. Funding for the purchase price and related due diligence and closing costs will come from the corpus of a bequest from Mrs. Helen Donor and possibly in part from the operating budget (for due diligence and related costs). Staff may seek other sources of funding, including funds from the Government Agency awarded to the Conservancy for certain land protection projects, and from private donors, to replace funds needed from Mrs. Helen Donor's bequest or to

provide reimbursement for due diligence, stewardship and staff expenses.

Stewardship staff estimates that permanent stewardship need associated with holding the property, including \$1,500 for legal defense, will be \$13,896. (Land Trust Accreditation Commission standards require a minimum of \$1,500 for legal defense and \$3,500 for stewardship.) Staff will use funds in the amount of \$13,000 from private donors to cover the majority of the stewardship endowment and legal defense needs. The Conservancy plans to demolish the cabin using funding from the operating budget. Demolition is estimated to cost \$8,000. Staff will fundraise for the remainder of the Stewardship Endowment need in the amount of \$2,396.

Because of Big Creek's status as a Natural Heritage Area, staff considers the purchase of the property an appropriate use of funds from Mrs. Helen Donor's bequest.

Staff Recommendation:

Staff believes this project meets the criteria for selection of land protection projects as it protects and conserves forested, riparian land in the Big Creek Watershed which is a priority watershed for the Conservancy, and it will conserve ecological resources in an area identified as a Natural Heritage Area.

Staff recommends that the Board of Directors approve the acquisition of Joe Landowner's property to become the Big Creek Natural Area. The Conservancy's ownership of the property would ensure that the exceptional ecological and biological features of the property are permanently protected. In addition, the project would protect Big Creek which is a priority for the Conservancy.

Proposed Resolution:

NOW THEREFORE, the members of the Board of Directors, after considering purchase of the property owned by the Joe Landowner as set forth in the staff description, resolve as follows:

1. The officers of the Conservancy are hereby authorized to purchase approximately 66.32 acres of land located in Any Township, Any County for \$100,000 from the Joe Landowner which will include restrictions on surface disturbance, subject to the following: good and marketable title, free and clear of all liens and encumbrances and to be insured by a title company at regular rates; completion of a satisfactory phase one environmental site assessment indicating no recognized environmental conditions; and
2. Further, that the officers of the Conservancy are hereby authorized to execute any and all documents and agreements in furtherance of this resolution and the signatures of any two officers of the organization shall be binding.

Chapter 4 – Stewardship

Overview

Stewardship of conserved properties is an essential responsibility of WLT. WLT must steward conservation properties that it owns. For properties protected by easement, WLT must confirm compliance with the easement, and when necessary, enforce compliance.

Thorough documentation of site inspections and stewardship work has great value for future reference.

A **Management Plan** for each property owned or maintained by the WLT, shall be maintained in the WLT office and used to guide the WLT's ongoing management of the property. Each Management Plan shall be reviewed, and updated, if necessary, at least once every ten years.

A **Fee Property Site Inspection Form** shall be used to document inspection and assessment of a conservation property owned by the WLT.

A **Stewardship Work Report Form** may be used to document completion of significant work at a WLT property.

Volunteers and WLT's Board members are an invaluable resource for assistance with stewardship of WLT properties. Stewardship work may cover a wide range of activities, including:

- Building trails
- Maintaining trails
- Addressing erosion or fallen branches Installing signage
- Constructing kiosks or benches
- Addressing invasive plants

Stewardship work is an excellent way for Board members and volunteers to learn more about the WLT's properties while enjoying some time in a beautiful setting.

**Westmoreland Land Trust
Fee Property Site Inspection Form**

Site Information:

- Property Name:
- Location:
- Monitor(s) Name(s):
- Date(s) of Visit:
 - Time start:
 - Time end:

Public Value(s):

Route Traveled on Property:

Boundary Checked

Were the Following Checked:

- Gates:
- Signage:

Photographs Taken:

Site Map with Monitoring Visit Information Included:

Conservation Values

- Special Plants or Animals Observed:
- Natural Communities and/or Hydrologic Features (streams, springs, seeps, wetlands, etc.):
- Other Natural Features (such as rock outcrops) or Scenic Views:

Natural Threats to Conservation Values:

- Invasive Species:
- Excessive Herbivory:
- Plant Disease or Insect Damage:

Human Threats to Conservation Values:

- Evidence of Permitted and Unauthorized Use:
 - Types and Amounts of Usage:
 - Litter or Unwanted Waste:
 - Erosion/Sedimentation:
 - Denuded or Trampled Areas:
 - Unsanctioned Plant or Animal Harvest:
 - Dumping:
 - Parking Problems:
 - Other Use Conflicts:

Human Health and Safety Hazards Present

- Manmade Hazards: (structural hazards such as walking bridges, buildings, boat docks, benches in need of repair or removal, etc. Note the condition of each):
- Natural Hazards:

Neighboring Properties:

- Any Activities That Might Pose a Threat to Conservation Values of Land Trust Property or to the Health and Safety of its Visitors:
- Any Encroachment from Neighboring Properties:

Current Management Activities:

Recommendations for Future Actions to Support Conservation Values and Mitigate Hazards, and any Costs Associated with those actions:

Additional Attachments:

Inspector/s Signature/s and Date:

Ackermann Fee Property Stewardship Report 2023 Westmoreland Land Trust

Property Name: **Otto and Magdalene Ackermann Nature Preserve**
Location: **Ardara and Leger Roads, North Huntingdon Township**
Monitor(s) Name(s): **Tammy Colt, Mark Bowers, Bill Mihalco, Rob Cronauer, Rob Loeb, Mark Bowers, Eric Hall, Loree Speedy, Andy Mack, Delia White, Travis Kline, Jack Baker**

Date of Visit: **March 18, 2023**



Boundaries: See Forever.com link for guide to iron pins. Did not check each boundary sign during this visit. A wood pile was observed as a remnant of the encroachment by neighbors near the Pipeline Trail.

Were the Following Checked: Gates: Yes, no problems observed.

Signage: Signage was all in good shape. It is worth considering more signage to block the top and bottom of the old Wedding Trail, to encourage people to use the new alignment instead.

Trail Construction and Maintenance: Rob Cronauer and Bill Mihalco cut and cleared the segments of downed trees that blocked trails.

Public Value: Visitation appears to be more frequent, even in winter months. The journal at the kiosk has many entries. Scavenger Hunt sheets and brochures/maps are being taken for use.

Invasive Plants: Privet, multiflora rose, Ailanthus seedlings were cut to the ground or uprooted.

Special Plants or Animals Observed: Participants learned from Dr. Rob Loeb about his research project and plots along the Quarry Trail.

Natural Threats to Conservation Values: Invasive plants.

Excessive Herbivory: none observed.

Types and Amounts of Usage: Many journal entries were observed at the Information Kiosk.

Plant or Animal Harvest: **No antlerless deer were harvested during the 2022/2023 season.**

Erosion/Sedimentation: Ruts and gullies along Pipeline Trail continue to be a problem.

Inspector's Signature and Date: Bill Mihalco, March 2023



Westmoreland Land Trust Volunteer Work Day

Ackermann Preserve

September 14, 2018

Participating from the WLT were Loree Speedy, Tammy Colt, Kodie Smith, Alyssa Harden and Betsy Aiken, and volunteers from First National Bank and the W.N. Tuscano Agency – both businesses participating as part of United Way’s Day of Caring:

First National Bank Volunteers

Paul Puleo (was also the organizer)

Total 10

W.N. Tuscano Volunteers

Ryan Stabile and Lily Tuscano (husband and wife)

Total 2

For this Day of Caring the land trust did not provide a Port-a-John, but we did provide water, granola bars, lunch (2 sandwich platters from Subway), and water. We also provided light duty nitrile and vinyl gloves, Hefty bags, and mats from a dollar store for kneeling (which were not used).

Members of the group started to arrive at 8:30 AM in the Ackermann parking area. They filled out the release forms and after all from First National arrived we started to work gathering and bagging Japanese stiltgrass from the main trails.

The volunteers from W.N. Tuscano were attuned to trails and working in the woods.

Some of the First National volunteers also carried 3 large rocks to the bottom of the trail down to the floodplain.

Review of day:

- The First National volunteers were not attuned to invasive plant issue, and seemed skeptical and unenthused about collecting Japanese stiltgrass. They tended to congregate in a group, and from time to time this interfered with their responsiveness and productivity. They were ready to leave before lunch, and only stayed after they knew lunch was en route. They left shortly after lunch.

- In spite of challenges with productivity we managed to collect 22 black bags of Japanese stiltgrass.

- The timing was good for collecting the stiltgrass, with seedheads still very intact. In some areas of the preserve, like the floodplain, the volume of stiltgrass would makes its meaningful collection very difficult.

- We collected the stiltgrass along the main trails (leaving a few missed patches), but did not collect it from the 2 large patches downhill from the trail to the quarry.

- Many of us took bags of stiltgrass for disposal, and Mark also came to pick up the last 4 bags.
- Mosquitoes were troublesome; we did not hear of any ticks.
- The neighbor's garage was finished.

During the visit, Tammy and Betsy spoke with the fellow that owns the Doberman and explained that to clarify the location of the shared boundary a surveyor will be working to locate and mark the boundary line. Tammy and Betsy also explained the importance of not depositing yard and garden waste in the Preserve.

Review:

- It will be worthwhile to control Japanese stiltgrass by spraying rather than collection.
- If collecting Japanese stiltgrass it will be worthwhile to find something to help with volunteers' motivation.
- It will be worthwhile – if doable and practical for supervision – to break up a large group that is not known to us into smaller subgroups.

Chapter 5 - Finance

Overview

From the National Council of Nonprofits, “Board members are the fiduciaries who steer the organization towards a sustainable future by adopting sound, ethical, and legal governance and financial management policies, as well as by making sure the nonprofit has adequate resources to advance its mission.” The National Council of Nonprofits publishes additional excellent information [online](#).

It is important that Board members:

- Understand and adhere to WLT’s Conflict of Interest policy
- Have a good understanding of WLT’s **Financial Rules and Internal Controls Policy**
- Help with fundraising
- Serve as ambassadors and advocate for WLT’s mission
- Critically review these financial documents of WLT:
 - Current or Proposed Budget
 - Latest WLT Financial Statements (Audited, Reviewed or Compiled, as required)
 - Latest IRS Form 990 or 990-EZ
 - Latest WLT PA BCO-10 and BCO-23
 - Latest WLT Insurance Summary

The WLT maintains insurance to protect its assets and to indemnify its directors and officers for damages and defense costs for lawsuits which may result from service as a Board member.

Reporting Requirements

As a 501(c)(3) non-profit charitable corporation, the WLT is obligated each year to:

- Secure annual compilation/review/audit of financial statements as required by the magnitude of annual contributions. The threshold levels of annual contributions as of 2024 are:
 - \$750,000 and above – Audit required
 - \$250,000 - \$750,000 – Review or audit required
 - \$100,000 - \$250,000 – Compilation, review, or audit required
 - Less than \$100,000 – Audit, review or compilation optional
- Annually file an IRS Form 990 by **May 15th**
- Annually submit completed PA BCO-10 and BCO-23 forms by **November 15th**

WLT participation in Pennsylvania’s Educational Improvement Tax Credit program requires submittal of an annual report for the preceding year **after November 1st**.

WLT’s Bylaws require sending copies of Board meeting minutes to County Commissioners **once approved**.

In addition, WLT prepares an **Annual Report**, which is sent to current donors, volunteers, partners and stakeholders, and the County Commissioners.

WLT is also obligated to submit progress and completion reports for most grants, with specific requirements defined in each individual grant agreement.

Chapter 6 - Resources

Overview

The WLT website at westmoreland-landtrust.org is an excellent source of information. WLT also maintains a Facebook page as Westmoreland Land Trust, as well as a youtube channel, and photographs at Forever.com.

Files and materials in the WLT Offices are available for your use. Please do not take original documents; WLT's staff will be happy to make copies for you.

WLT maintains an online folder of documents for Board reference, for which access information is available upon request.

WLT's staff is always available to answer questions or direct you to sources of information. Please don't hesitate to call or email with questions or to request information. Other **WLT Board Members** and **WLT Committee Members** are also excellent sources of information. Use the list of **WLT Contact Information** and list of **WLT Committee Choices** to find Board and Committee Members.

WLT is a member of **WeConservePA** and the national **Land Trust Alliance (LTA)**. Both offer excellent educational and reference materials, and both host conferences and learning opportunities. Conference funding may be available for WLT board members, and as a board member you are entitled to many free and discounted WeConservePA and LTA resources. **LTA** also publishes **Standards and Practices** and offers accreditation to land trusts.

For WeConservePA

- Go to weconservepa.org
- Choose the **Library** menu option to access many guides and model legal documents

Recommended is [In Their Own Words](#), a collection of landowners' stories about conserving their land.

For LTA

- Go to landtrustalliance.org
- Select the **Resource Center** menu option
- Log in using your email and password, or register and set up a password.

Let us know if you have any difficulty signing in, and we make sure you are on LTA's members' roster.

Recommended is LTA's [Conservation Options: A Landowner's Guide to Conserving Your Land for Future Generations](#).

Partner and other organizations are excellent sources of information. These include:

- Westmoreland Conservation District

- Westmoreland County Bureau of Parks and Recreation
- Westmoreland County Planning and Development
- Western Pennsylvania Conservancy and other regional and area land trusts; see the listing at <https://weconservepa.org/groups/>
- Watershed organizations
- Community Foundation of Westmoreland County
- Westmoreland County Chamber of Commerce

Chapter 7 – LTA Standards and Practices

Overview

LTA publishes Land Trust Standards and Practices (Ethical and Technical Guidelines for the Responsible Operation of a Land Trust).

LTA offers accreditation to land trusts. To earn accreditation, a land trust must demonstrate that it has implemented the Standards, through rigorous verification of a large set of indicator elements.

Chapter 8 – Ready Reference

Overview

Here you will find a list of documents available for your reference and use. The documents are not included in the Board Manual because they are time-sensitive, or are likely to change over time.

Please contact WLT staff if you would like a pdf or hard copy version of any of these documents.

WLT Contact List

WLT Committee Members & Committee Memorandums of Understanding

WLT Strategic Plan

Forms for Annual Board Member Completion

- WLT Annual Statement (regarding conflicts of interest)
- WLT Board Member Responsibilities
- WLT Committee Choices
- PA SEC-1 Statement of Financial Interests
- (Optional) WLT Designation of Proxy

Forms for Board & Staff Members' Use When/If Needed

- WLT Reimbursement Request
- WLT Volunteer Agreement and Release

WLT Outreach Materials

- Brochure “Saving Special Places” (general brochure)
- Brochure “Green by Design” (about prioritization)
- Brochure “Otto & Magdalene Nature Preserve”
 - Otto & Magdalene Ackermann Nature Preserve Floodplain Scavenger Hunt
 - Otto & Magdalene Ackermann Nature Preserve Quarry Scavenger Hunt
- Brochure “Twin Lakes Meadow”
- Brochure “Explore Engage Discover” (about WLT environmental education programs)
- Future Nature and Art Park at the Schwarz Farm booklet
- St. Xavier 2023 Open House Booklet
- St. Xavier 2024 Open House Booklet
- List of Properties Conserved
- Westmoreland Rambles
- WLT Origami Pollen Catcher
- Handout: History of WLT
- Handout: Volunteer Opportunities
- Handout: Information for Landowners
- Handout: EITC Program

WLT Financial Documents

- Current Year Budget
- Latest Financial Statements
- Latest IRS Form 990 or 990-EZ
- Latest PA BCO-10 & BCO-23

WLT Bylaws and Policies

- ⇒ Camping Policy
- ⇒ Document Retention and Destruction Policy
- ⇒ Financial Rules and Internal Controls Policy
- ⇒ Fundraising Policy
- ⇒ Geocache Policy
- ⇒ Human Resources Policies, Practices and Procedures
- ⇒ Hunting Policy
- ⇒ Oil, Gas, and Minerals Policy
- ⇒ Openness and Transparency Policy
- ⇒ Personnel Policy and Job Description
- ⇒ Policy for Acceptance of Donated Stock/Marketable Securities
- ⇒ Policy for Mileage Reimbursement to Directors
- ⇒ Policy on Acknowledgment of Donations
- ⇒ Policy on Advocacy
- ⇒ Policy on Communications with Prospective Donors
- ⇒ Policy on Public Policy for a Nonprofit Organization
- ⇒ Public Policy for Nonprofits
- ⇒ Purchasing Policy
- ⇒ Sexual Harassment Policy
- ⇒ Stewardship Policy
- ⇒ Treasurer Responsibilities
- ⇒ Whistleblower Policy

Appendix - Excellent Brief Resources

What is a Land Trust?

WeConservePA (7/1/2021)

Simply stated, a land trust is a charitable organization that acquires land or conservation easements, or that stewards land or easements, for conservation purposes. However, this simple definition leaves much to be explained.

Definition

A land trust is a charitable organization that acquires land or [conservation easements](#),^[1] or that stewards land or easements, to achieve one or more conservation purposes.

The conservation purposes may include protecting natural habitat, water quality, or scenic views; ensuring that the land is always available for farming, forestry, or outdoor recreational use; or protecting other values provided by open land.

Land trusts work cooperatively with landowners to complete real estate transactions, sometimes purchasing property interests and sometimes accepting donations of those interests.

Land trusts also work to ensure that land previously acquired or placed under easement is properly conserved. They seek to bring lasting conservation benefits—permanent improvements—to communities.

Types of Conservation Work

Some land trusts own and operate preserves and recreation areas that are open to the public. Others own no land at all but hold [conservation easements](#). Others work to acquire and then transfer land of significance to governments for use as parks, trails, game lands, or other public spaces. Some engage in all of these activities.

Many (if not most) land trusts do more than acquire, hold, or transfer real estate interests. They may run education and science programs, maintain trails and other outdoor recreational facilities, help municipalities with land-use planning, manage historic sites, or engage in any number of other activities. Each organization makes its own decisions regarding its programming and priorities.

Conservation Priorities

Land trusts may have one or more conservation priorities. They may work first and foremost to protect water quality. They may prioritize the protection of open space for new parks, scenic views, wildlife preserves, or neighborhood gardens. They may focus on conserving productive

farmland or working forests. Some emphasize protecting biodiversity while others are more concerned with preserving hunting grounds.

Naming

A land trust is defined by what it does, not by what it is named. Organizations such as Berks Nature, the Northcentral Pennsylvania Conservancy, Natural Lands, the Foundation for Sustainable Forests, and the French & Pickering Creeks Conservation Trust are all land trusts, but none use the term *land trust* in their names.

Conversely, land development companies can and sometimes do include *land trust* in their names. These entities are not related to the land trusts described in this guide.

Some states prohibit the use of the word *trust* in corporate names except when individually approved by the government for particular purposes, resulting in alternative name choices for many land conservation organizations.

The word *conservancy* often appears in the names of land trusts. But don't assume that the XYZ Conservancy is a land trust. It may be an organization wholly dedicated to raising money for public park improvements, or a land development company, or something else entirely.

Structure

Most land trusts are completely independent, private charitable corporations that are tax exempt under section 501(c)(3) of the Internal Revenue Code. The board of directors or trustees, which directs and is responsible for the actions of a land trust, is comprised of individuals drawn from the communities the land trust serves.

Some land trusts are arms of larger charitable organizations whose missions extend beyond conservation. For example, the Brandywine Conservancy & Museum of Art consists of one division focused on land conservation and another division focused on art.

Some land trusts are conservation organizations with broad missions that include both the work of land trusts (as defined above) and much more. For example, the Western Pennsylvania Conservancy has conserved tens of thousands of acres; it also manages Frank Lloyd Wright's Fallingwater, promotes science-based public policy, and orchestrates a massive urban greening program.

A few land trusts are quasi-governmental agencies that may operate with some or much of the flexibility of a private land trust but whose governance involves some element of government participation (such as appointment of directors or staff by elected officials, or government control of the budget). For example, the Maryland Environmental Trust is governed by a private board of trustees and is a unit of the Maryland Department of Natural Resources.

Scale and Staffing

Some land trusts confine their conservation efforts to landscapes as small as a single municipality or neighborhood. A few work nationally or worldwide. The rest work at scales in between.

Some land trusts define their service areas by natural features such as watersheds or mountains; some by manmade features such as trails; others by local, county, state, and national borders.

Some land trusts are run entirely by volunteers. Some supplement volunteer efforts with a part-time staff person. Others have staffs ranging from one full-time person to, in a few cases, a hundred or more.

Land Trust Standards and Practices

[Land Trust Standards and Practices](#) are the land trust movement's ethical and technical guidelines for responsibly operating a land trust. The governing boards of most well-functioning land trusts have adopted these guidelines and continuously strive to conform to them.

The [Land Trust Accreditation Commission](#) is an independent body that confirms a land trust's conformance with many elements of *Land Trust Standards and Practices*. [Accreditation](#) is purely voluntary. While land trusts accredited by the Commission demonstrate strong, ongoing conformance with *Standards and Practices*, land trusts can and do achieve excellence without going to the expense of obtaining accreditation.

Is It a Land Trust?

An organization may focus on nature education, public recreation, or watershed cleanups, and, to the extent that it supports its central focus, occasionally engage in land trust work. For example, the Audubon Society of Western Pennsylvania stewards its hundreds of acres of land holdings and, from time to time, expands those holdings; however, education is the organization's primary goal. Is the organization a land trust? Reasonable people can deliver differing answers.

What about trail groups? One trail group might acquire a narrow strip of land or an easement in order to build a public trail. Another might go on to acquire land or conservation easements adjoining the trail to protect the scenic views for trail users. Is either a land trust? Again, reasonable people can offer different answers. There is no hard-and-fast rule.

How about community land trusts? Wikipedia defines a community land trust as "a nonprofit corporation that develops and stewards affordable housing, community gardens, civic buildings, commercial spaces and other community assets on behalf of a community."^[2] Depending on the mission and activities of the specific organization, a community land trust may or may not be reasonably identified as a land trust in the conservation sense.

For-profit land development companies and individuals can and do establish "land trusts" as title-holding vehicles to hide the identity of property owners from the public, avoid probate, facilitate ownership changes, or serve other non-conservation purposes. These arrangements are unrelated to the land trusts described in this guide.

History

The first land trust, The Trustees of Reservations, was founded in Massachusetts in 1891. By the mid-twentieth century, Americans had established several dozen land trusts. Today, more than

1,300^[3] land trusts work across the country. As of 2021, 446 of them are accredited by the Land Trust Accreditation Commission.

Find a Land Trust

Land trusts work in all 50 states. To find land trusts working in a particular geographic area, visit www.findalandtrust.org or, in Pennsylvania, ConservationTools.org.

^[1] A [conservation easement](#) limits certain uses of the land in order to accomplish conservation objectives. These objectives are expressly identified in the agreement that establishes the easement. The owner of an eased property is free to use the land within the agreed-to constraints. As the holder of a conservation easement, the land trust has the right to block uses inconsistent with the objectives and constraints.

^[2] Retrieved from https://en.wikipedia.org/wiki/Community_land_trust at 2/22/2017

^[3] Precision in the count is hampered by the ambiguities described above.

Land Trust Alliance *Fact Sheet*



Basic Facts and Resources for Landowners

Across America, thousands of people are determined to conserve the places they value. Landowners have a deep connection to their land and know the gifts undeveloped properties provide their communities: clear air and water, fresh food, wildlife habitat, and sheer scenic beauty. All too often these special places disappear forever because of development. Americans who want to conserve their land can turn to land trusts – non profit organizations that work with landowners interested in protecting open space.

What Does a Land Trust Do?

Land trusts protect land directly by buying or accepting donations of land or of conservation easements. They also educate the public and advocate for the need to conserve land. They can help landowners tailor a conservation plan to their individual situation and financial circumstances, and determine the property's conservation values and future ownership.

What types of land can be protected by land trusts?

Land trusts protect a variety of lands, but many concentrate their efforts on:

- Natural habitat for wildlife, fish and plants such as prairies, forests, bluff lands, or wetlands

- Watershed areas like lakeshores, rivers, streams, and other natural features
- Scenic landscapes, particularly those with local community, cultural or historic significance
- Working landscapes like farmland and ranchland have special significance for growing food

How Does a Land Trust Conserve Land?

Land trusts have many options available to them in order to conserve land. Two of the most popular options are fee simple and conservation easements.

Fee Simple

A land trust can conserve land through an outright purchase or donation, in which the landowner sells or grants all rights, title and interest in the property to the land trust. The land trust maintains perpetual stewardship and management responsibility for the land. It owns the land and may grant conservation easements on land it owns in fee to another conservation organization, agency or town.

Conservation Easement

A conservation easement (or conservation restriction) is a legal agreement between a landowner and a land trust or government agency that permanently limits uses of the land in order to protect its conservation values. It allows the landowner to continue to own and use the land and to sell it or pass it on to heirs.

A landowner may sell a conservation easement, but usually easements are donated. If the donation benefits the public by permanently protecting important conservation resources and meets other federal tax code requirements, it can qualify as a

Basic Facts & Resources for Landowners, Page 2

tax-deductible charitable donation. The amount of the donation is the difference between the land's value with the easement and its value without the easement. Placing an easement on property may or may not result in property tax savings.

Perhaps most importantly, a conservation easement can be essential for passing land on to the next generation. By removing the land's development potential, the easement lowers its market value, which in turn lowers estate tax. Whether the easement is donated during life or by will, it can make a critical difference in the heirs' ability to keep the land intact.

What Are a Land Trust's Responsibilities Regarding Conservation Easements?

The land trust is responsible for enforcing the restrictions detailed in the easement document. Therefore, the land trust monitors the property on a regular basis, typically once a year, to determine that the property remains in the condition prescribed by the easement document.

What are some of the Other Methods Land Trusts use to Protect Land?

- Planned Gifts
- Mutual Covenants
- Deed Restrictions
- Rights of First Refusal
- Conservation Buyer Program
- Registry Programs
- Limited Development
- Like-kind Exchanges

Where Do Land Trusts Get Funding to Conserve Land?

Land trusts draw upon a variety of sources to buy land, or interests in land, using a unique and proactive method called conservation financing. Con-

servation financing utilizes local, state, federal and other funding sources to protect open space and manage growth.

Since the amount of federal funding available for conservation fluctuates annually, local funding is the key to effective, long-term conservation financing. It is important to have local commitment and control. Local funds also help leverage federal, state and private dollars, establishing a predictable and sizable conservation funding stream. State and local governments continue to fund open space acquisition, viewing parks, recreation and habitat as "green infrastructure" important to the quality of life and the economy.

What are the Advantages of Working with a Land Trust?

Land trusts have many advantages as land protection organizations. One advantage of working with land trusts is that they are very closely tied to the communities in which they operate. They can draw on community resources, including volunteer time and skills. Their community orientation is also helpful in selecting and negotiating transactions. They are familiar with the land in the area and often have the trust and confidence of local landowners who may not want to work with entities from outside the area.

Moreover, the nonprofit tax status of land trusts brings them a variety of tax benefits. Donations of land, conservation easements or money may qualify for income, estate or gift tax savings. Properly structured land trusts are exempt from Federal and state income taxes and sometimes from local property and real estate transfer taxes as well.

Additionally, due to the fact that land trusts are private organizations, they can be more flexible and creative than public or government agencies, and can often act more quickly. They can hold and manage land and other assets as a corporation, and are able to negotiate with landowners discreetly.

Basic Facts & Resources for Landowners, Page 3

Steps in the Process of Working with a Land Trust

The following are the basic steps in donating a conservation easement. These may vary from land trust to land trust and region to region.

1. **Find state or local land trust using the Land Trust Alliance's locator service on the web site.** Click the "Find a Land Trust" link to see contact information for local and national land trusts in your area. You can also contact your state's service centers that like the Alliance deliver services and technical assistance to strengthen local and regional organizations and land trusts that conserve open space. <http://www.landtrustalliance.org/community>
2. **Landowner and land trust representative(s) meet to discuss landowner's wishes, needs and conservation objectives.** The land trust representative describes the land trust and its policies, and explains how a conservation easement works, appropriateness for the property, and any other conservation options that may be available to the landowner.
3. **Landowner reviews the material, consults with family members, legal counsel, and/or tax advisors, and indicates an interest in further exploration of an easement.** The Alliance has a list of appraisers, attorneys, and consultants experienced in land conservation to assist landowners. <http://www.landtrustalliance.org/resources/professional-partners>
4. **A land trust representative visits the property to evaluate its features and the natural and open-space resources, and consults again with the owner on the easement terms and the long-term objectives.** The land trust representative determines whether protection of the property serves the public interest and, (if donated), which of the various IRS public benefits tests is satisfied. The land trust conducts a baseline study to inventory and document the resource values of the property.
5. **After consulting with family members, advisors, or others, the landowner reaches a preliminary agreement with the land trust on the proposed terms of the easement and property description.**
6. **The land trust board approves the conservation easement,** making a finding as to the public benefit of the easement and how it fits with the land trust's strategic plan.
7. **Landowner provides chain of title, certification of title or title report to the land trust.**
8. **The landowner contacts the lender, if any, to arrange for subordination of mortgage.** The mortgage must be subordinated for the conservation easement to be effective and (if donated) for a tax deduction to be available.
9. **Landowner determines if certain IRS requirements** for an easement to be tax deductible are met.
10. **Conservation easement is finalized and signed.**
11. **The signed easement documents, usually including the Baseline Report, are recorded at the county courthouse.**
12. **Most land trusts ask conservation easement donors to make a donation to the land trust** to cover the costs of monitoring and enforcing the conservation easement in perpetuity.
13. **If the landowner intends to take a qualified tax deduction or claim a credit** for the non-cash charitable gift, the landowner is responsible for hiring an independent appraiser to determine the value of the gift.

Basic Facts & Resources for Landowners, Page 4

14. The landowner claims a federal income tax deduction for the donation on a special form with his or her income tax return (Form 8283). Depending on the state, there may be state and local tax savings as well.

15. The land trust has the responsibility of monitoring the property once or twice per year to ensure that all of the easement conditions are met. Strong sentiments and state traditions in favor of private property rights can have a tremendous influence on local land development decisions. For example, elected and appointed officials may find it difficult to adopt more stringent land use controls to protect military installations.



Information Resources

About Land Conservation

Visit the Land Trust Alliance's web site for more information on land conservation
www.lta.org/consERVE/have-land-to-save/how-to-CONSERVE-your-land-1

Information for Farmers and Ranchers

www.landtrustalliance.org/consERVE/why-land-conservation/farmers-ranchers

Information about the Tax Benefits

www.landtrustalliance.org/consERVE/have-land-to-save/how-to-CONSERVE-your-land-1/conservation-easements

Finding a Land Trust

To find a state or local land trust, use the Land Trust Alliance's locator service on the web site. Click the "Find a Land Trust" link, and then click your state, and then your county to see

contact information for land trusts in your area.
<http://www.ltanet.org/findlandtrust/>.

Publications

"Conservation Options: A Landowner's Guide" -
\$7.00 members / \$8.50 regular
iweb.lta.org/Purchase/ProductDetail.aspx?Product_code=LOG

"Preserving Family Lands: Book I"
- \$18.00 members / \$23.00 regular
iweb.lta.org/Purchase/ProductDetail.aspx?Product_code=PLF1

"Preserving Family Lands: Book II"
- \$18.00 members / \$23.00 regular
iweb.lta.org/Purchase/ProductDetail.aspx?Product_code=PLFII

"Preserving Family Lands: Book III"
- \$20.00 members / \$25.00 regular
iweb.lta.org/Purchase/ProductDetail.aspx?Product_code=PLF3

National organizations

American Farmland Trust
www.farmland.org

The Conservation Fund
www.conservationfund.org

The Nature Conservancy
www.nature.org

Trust for Public Lands
<http://www.tpl.org>



Land Trust Alliance

Together, conserving the places you love

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How to lose your 501(c)(3) tax-exempt status (without really trying)

Internal Revenue Service (undated)

It's easy for a 501(c)(3) organization to maintain its tax exempt status – and can be just as easy to lose it.

Organizations recognized as exempt from federal income tax under this section of the Internal Revenue Code include private foundations as well as churches, educational institutions, hospitals, and many other types of public charities.

A 501(c)(3) organization can maintain its tax-exempt status if it follows the rules affecting these six areas: private benefit/inurement, lobbying, political campaign activity, unrelated business income (UBI), annual reporting obligation, and operation in accordance with stated exempt purpose(s).

1. Private Benefit/Inurement

Private benefit:

A 501(c)(3) organization's activities should be directed toward some exempt purpose. Its activities should not serve the private interests, or private benefit, of any individual or organization more than insubstantially.

Inurement:

A 501(c)(3) organization is prohibited from allowing its income or assets to benefit insiders – typically board members, officers, directors and important employees of an organization. If an organization benefits insiders, the insiders and the organization could be subject to penalty excise taxes and the organization could lose its tax-exempt status.

2. Lobbying

Lobbying is when an organization contacts, or urges the public to contact, members or employees of a legislative body (or any executive branch official who may participate in the formulation of legislation) for the purpose of proposing, supporting, or opposing legislation, or when the organization advocates the adoption or rejection of legislation. While a 501(c)(3) organization is allowed to do some lobbying, too much can hurt its tax-exempt status. Its lobbying activities cannot be more than an insubstantial part of its overall activities.

3. Political activity

All 501(c)(3) organizations are prohibited from participating in any political campaign on behalf of (or in opposition to) any candidate running for public office. The prohibition applies to all campaigns at the federal, state and local levels.

For more guidance on what constitutes prohibited political campaign intervention, check out Charities, Churches and Educational Organizations - Political Campaign

Intervention.

4. Unrelated Business Income (UBI)

Earning too much income generated from unrelated activities can jeopardize an organization's 501(c)(3) tax-exempt status. This income comes from a regularly carried-on trade or business that is not substantially related to the organization's exempt purpose. However, there are some modifications, exclusions and exceptions.

For more information about what constitutes unrelated business income of an exempt organization and how it is taxed, see Publication 598, *Tax on Unrelated Business Income of Exempt Organizations*.

5. Annual reporting obligation

While 501(c)(3) public charities are exempt from federal income tax, the Internal Revenue Code requires most of these organizations to report certain information annually.

This reporting requirement, fulfilled by completion of one of the Form 990 series of returns, verifies that the organization continues to qualify for exemption and informs the public about the organization's programs and operations.

The Pension Protection Act of 2006 added a new law that provides for automatic revocation of an organization's tax-exempt status if it fails to file a required annual information return for three consecutive years.

In June 2011, the IRS enforced this provision for the first time by publishing a list of approximately 275,000 organizations that lost their tax-exempt status for failing to meet their annual filing obligations for three consecutive taxable years.

Organizations can learn more about their filing requirements, including new requirements applicable to supporting organizations, at IRS Nonprofits and Charities.

6. Operation in accord with stated exempt purpose(s)

An organization must pursue the exempt activities it promised in its IRS application for exemption. If an organization has deviated from its original purposes, it must inform the IRS to prevent future problems.

For more information on this or other IRS topics, go to IRS.gov.

Helpful topics:

- ☐ Tax Information for Charities & Other Non-Profits
- ☐ Subscribe to IRS's free exempt organization newsletter, the *EO Update*
- ☐ Review phone forum presentations on tax-exempt issues

Maintaining Tax Exempt Status in a Nonprofit

by Jane Haskins, Esq., Freelance Writer (undated)

Getting approved for **tax exempt status** is a major milestone for any **nonprofit corporation**. But nonprofit status isn't always permanent: you can lose it if you don't comply with corporate formalities, file tax returns, and restrict your involvement in certain activities. A **tax exempt nonprofit** that doesn't follow the rules can also be subject to special excise taxes.

Here are five steps to follow to protect your nonprofit's tax exemptions.

1. Pay Attention to Corporate Formalities

Like all other corporations, a [nonprofit corporation](#) must have officers and a board of directors. Unlike for-profit companies, however, **tax exempt organizations** do not have shareholders who receive dividends. Some nonprofits choose to have members who participate in making decisions for the nonprofit. But many nonprofits forego the membership structure in favor of simply having major decisions made by the board of directors.

Your board of directors should meet on a regular basis. Important decisions should be formalized with a resolution, and your corporate secretary should maintain a minute book.

You should also be sure that you are operating within the purpose for which you obtained a **tax exemption**. If you set up a nonprofit to operate a dog park, you can't change your mind and open a drug rehab center instead.

2. Don't Get Political

Nonprofit [501\(c\)\(3\)](#) corporations are not allowed to donate to candidates for political office or make any statements that take a position on political candidates. If they do, the IRS can revoke the tax exempt status and assess excise taxes.

Although nonprofits can take part in lobbying activities, there are strict limits: lobbying either can't exceed a designated percentage of your nonprofit's income, or it can't be a substantial part of your nonprofit's activities.

3. Properly Account for Unrelated Income

Nonprofits frequently have what's known as "unrelated income," which is income from activities that don't directly relate to the nonprofit's core mission. Examples include income from gift shops, consulting fees or the sales of merchandise, ads or publications.

Unrelated income of more than \$1000 is taxable and must be reported on your nonprofit's tax return. You risk your nonprofit status if you generate substantial income from these unrelated activities. Because the issues can be complicated, it's best to consult with a nonprofit lawyer or accountant if you think your nonprofit may have unrelated income.

4. Keep Good Books

Nonprofits with annual gross receipts over \$50,000 are required to file an annual tax return using IRS form 990 or 990EZ. Those with receipts of \$50,000 or less must file **tax exempt form 990N**. Failure to file can result in financial penalties and, eventually, revocation of tax exempt status.

Nonprofits must keep financial records to back up the information provided on the tax return. If you don't have good financial records, you can lose your tax exempt status or be reclassified as a private foundation. Consider hiring a bookkeeper or using bookkeeping software to help you stay organized.

5. Watch Out for Transactions That Benefit an Officer, Director or Key Employees

A nonprofit's income must be used for a charitable purpose and not for anyone's personal benefit. It's fine to pay nonprofit employees a salary, but the salary must be reasonable. Salaries should always be approved by the board of directors.

Similarly, if your **nonprofit organization** is considering doing business with an officer, director, key employee or with a business owned by one of these people, the person's interest must be disclosed to the board of directors and the board must approve any transaction. Compensation cannot exceed the reasonable value of the goods or services provided.

Finally, nonprofits cannot pay dividends or transfer money or property to any individual. If the nonprofit decides to dissolve, any remaining money or property must be donated to another nonprofit.

If your nonprofit violates any of these rules, it has engaged in something the IRS calls an "excess benefit transaction." These transactions must be reported to the IRS, which will levy an excise tax on both the benefited person and any nonprofit manager who knowingly approved the transaction. If you have concerns about excess benefit transactions, it's important to consult a tax advisor so you can handle the situation properly.

In most cases, maintaining nonprofit **tax exemptions** is simply a matter of keeping good records, filing tax returns on time, and following **501(c)(3) compliance** rules for lobbying and political activity. However, it's a good idea to seek professional advice if your corporation has unrelated income or has concerns about making payments to officers, directors or key employees.