Sharing Stewardship®
An Open Assessment Resource for
Land Conservation Organizations

COMMENTARY TO THE SELF-ASSESSMENT FORMS AND MATERIALS

December 2005

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Introduction

Overview of the Sharing Stewardship Materials

These materials consist of five items:

1. **Evaluation Documents**:

   A. **Policy and Organizational Documents Form.** This form can be used by any land conservation organization, regardless of whether it holds easements, fee interests, or both.

   B. **Conservation Easement Form.** A copy of this form should be used for each conservation easement interest held by the organization.

   C. **Fee Interest Form.** A copy of this form should be used for each fee interest held by the organization.

2. **Glossary.** This document provides explanations for many of the terms used in the Policy and Organizational Documents, Conservation Easement, and Fee Interest Forms. The first version of the Glossary (December 2005) is somewhat oriented toward Pennsylvania, but may be used in any state or territory.

3. **Sample Protected Lands Inventory.** This is one example of how a land conservation organization may maintain an inventory of protected lands. While detailed baseline and monitoring information should be kept for each site, it is a good idea to have a master document which provides a quick summary of all lands held by the organization for ready reference.

Using the Materials

Each land conservation organization should decide for itself how best to use these materials to strengthen its activities. The value of these materials is that they may be tailored to address a wide variety of circumstances for any organization or property. We strongly recommended that you read through this Commentary before using of any of these materials. The Commentary is designed to help you understand the reasoning behind many of the questions asked and the reasons for requiring certain items of information.

If you have any comments or suggestions for improvement in any of these documents or this Commentary, please contact us at feedback@sharingstewardship.org We welcome your comments and hope to receive many of them. It is our hope that sharingstewardship.org can provide an opportunity for sharing ideas and improving these instruments to make them more useful to a broad array of land conservation organizations.

Notes for User:

- The Sharing Stewardship materials are to serve as a resource for strengthening policies and practices, and are not intended to be your sole means of assurance. They may not exactly fit your stewardship program.

- These materials are not a substitute for the Land Trust Alliance's *Standards & Practices*. While this Commentary briefly details how various items in the Sharing Stewardship materials relate to the *Standards & Practices*, you should understand that the Sharing Stewardship materials were developed as stand-alone documents. For more information about the *Standards & Practices*, visit http://www.lta.org/.

The Policy and Organizational Form

The Policy and Organization Form may be used by an organization holding conservation easements, fee ownership, or both.

The Form is divided into the following sections:

1. Section I: Policy Documents
2. Section II: Organizational Documents

Section I focuses on organizational policies governing land acquisition and management that have been formally adopted by the Board of Directors or Trustees. **Section II** relates to general operational documents and policies, as well as a variety of annual filing requirements.

Using this Form
This Form is designed so organizational directors, staff, or volunteers can conduct the review and compile an inventory of relevant policies, documents, and filings. The Form does not attempt to evaluate the sufficiency of those items that exist. It is important that the organization periodically review its policies and practices to ensure that they meet the organization's stated mission and purpose.

Each state may have unique reporting requirements for conservation or charitable organizations. The Policy and Organizational Form takes a basic approach to this issue in Section II [Questions 2.5 (a) and (b)]. In time Sharing Stewardship hopes to develop Forms for each individual state. For now, you should be sure to check with your state's respective agency to ensure your organization is meeting all of the appropriate reporting and filing requirements.

Please be sure to consult the Glossary for further detail on italicized words.

Policy and Organizational Document Form
Cross Reference with Land Trust Alliance (LTA) *Standards & Practices*

Note: These materials are not intended as a substitute for the Land Trust Alliance's *Standards & Practices*. This cross reference is provided for the user's interest only and was not developed by LTA. Where a Sharing Stewardship item directly relates to a specific LTA *Standard & Practice*, the reference is in **bold**. Where a Sharing Stewardship item generally relates to a LTA *Standard & Practice*, the reference is not emphasized. Generally, the entire body of Sharing Stewardship materials relate to LTA *Standard & Practice* 12E.

Sharing Stewardship Reference Question	Pertinent LTA Standard & Practice
Section 1: Policy Documents	
1.1	**1A**, **8A**
1.2	**1B**, **1C**, **8A**
1.3	1D, **3F**, **8A**, **8B**, **8D**, 8E, 9A, 9B, 12A
1.4	1D, **3F**, **8A**, **8B**, **8D**, 8E, 9A, 9B, 11A, 11H
1.5	**1B**, 1D, 2D, 8G, **12B**, 12I
1.6	1D, **3F**, **11F**, 11I
1.7	1D, **11E**
1.8	1D, **3F**, **6H**, 8L, **9K**, **9L**, 12H
Section 2: Organizational Documents	
2.1	**2B**, 3A, 3C
2.2	**2B**, 3A, 3B, 3C, 3D, 3E, 4B, 4C
2.3	1D, **2A**, **2B**, 3A, **4A**, 4B, 4C
2.4	**2A**, **2B**
2.5	**2A**, **2B**, **2C**, 5A
2.6	**2A**, **2B**, **2C**, 5A
2.7	**2A**, **6A**, **6B**, 6C
2.8	**2A**, **6B**, 6C, **6D**
2.9	**2A**, **6B**, 6C
2.10	**2A**

The Conservation Easement Form

The Conservation Easement Form should be used for each conservation easement your organization holds.

The Form is divided into the following sections:

1. Acquisition Documents & Supporting Materials
2. Baseline Documents & Materials
3. Stewardship Documents & Activities
4. Accounting for Third Party Rights
5. Successor Organizations
6. Reviewer Notes

Whenever a land conservation organization acquires a conservation easement, whether through donation or purchase, there are a number of questions the organization should ask:

- Does the conservation easement fit within the organization's mission?
- Does the organization have all necessary documentation to account for its ownership of the conservation easement?
- Does the organization have a complete understanding of third party rights which may affect the conservation easement or the protected property?
- Does the organization have the necessary supporting information regarding the conservation easement and protected property to meet its stewardship responsibilities?
- Is the organization adequately monitoring the conservation easement and documenting its monitoring activities?

These issues are vital for informed ownership of a conservation easement and the administration of an effective stewardship program. The Conservation Easement Form asks the user a series of questions to help address each set of issues. At first this may seem a daunting task. Remember that in conservation work an ounce of prevention truly is worth a pound of cure. The Sharing Stewardship materials can help your organization develop a more thorough documentation strategy.

Using the Form

The Conservation Easement Form is essentially an ordered checklist, paralleling the steps taken by land conservation organizations in acquiring and managing conservation easements: acceptance, acquisition, documentation, and monitoring. Two sections at the end – Third Party Rights (Section IV) and Reviewer Comments (Section V) – allow the user to contribute supplementary information important to stewardship activities.

Users should answer the questions posed to the best of their ability. Not all questions will apply to the particular conservation easement being reviewed. For example, if the conservation easement was purchased for full market value, the organization will not have a landowner-signed copy of IRS Form 8283 (Question E1.16). If you are uncertain as to why the Form is asking about a particular item or activity, please consult the Glossary for additional information.

Accounting for third party rights is often a very difficult issue for land conservation organizations, but it can also be one of the most important. Section IV of the Form is dedicated to detailing the source and nature of third party rights affecting the protected property. This may take extra effort on the reviewer's part, but it will prove extremely useful if third party rights issues arise down the road.

Many land conservation organizations are now designating successor entities – whether public or private – in the language of the conservation easement itself as added assurance of long term protection. Section V is designed to help those organizations ensure that any successor interests are provided with sufficient and necessary information in the event of transfer of the conservation easement.

Often your response to a question will raise the need for the organization to undertake additional activities. For example, if the reviewer finds that the organization does not have a readily-available certified copy of the deed of transfer on file, one should be obtained. The final section of the Conservation Easement Form (Section VI: Reviewers Comments) can be used to create a "to do" list once the initial review is complete.

Conservation Easement Form
Cross Reference with Land Trust Alliance (LTA) *Standards & Practices*

Note: These materials are not intended as a substitute for the Land Trust Alliance's *Standards & Practices*. This cross reference is provided for the user's interest only and was not developed by LTA. Where a Sharing Stewardship item directly relates to a specific LTA *Standard & Practice*, the reference is in **bold**. Where a Sharing Stewardship item generally relates to a LTA *Standard & Practice*, the reference is not emphasized. Generally, the entire body of Sharing Stewardship materials relate to LTA *Standard & Practice* 12E.

Sharing Stewardship Reference Question	Pertinent LTA Standard & Practice
Section 1: Acquisition Documentation	
E1.1	**3F**, **8B**, **8D**, 8G, **9F**
E1.2	**9D**, **9F**, **9I**
E1.3	**9I**, **11F**, **11I**
E1.4	**8K**, **9H**
E1.5	**9H**
E1.6	**6I**, **9H**
E1.7	**9J**, 11J
E1.8	**9D**
E1.9	**9C**
E1.10	**9D**
E1.11	**9D**
E1.12	**6I**
E1.13	**6I**
E1.14	n/a
E1.15	**9H**
E1.16	**5B**, **10D**
E1.17	**9K**, **9L**, **10D**
E1.18	n/a
E1.19	**9H**
E1.20	**5B**, **9F**
Section 2: Baseline Report and Documentation	
E2.1	**8F**, **11B**
E2.2	**8F**, **11B**, 11J

E2.3	**8F**, **9D**, **11B**
E2.4	**8F**, **9D**, **11B**
E2.5	**8F**, **11B**
E2.6	**8F**, **11B**, 11J
E2.7	**8F**, **11B**, **11D**

Section 3: Stewardship Documents

E3.1	**8F**, **8G**, **8K**, **9F**, **11C**, 11J
E3.2	**11C**, **11D**
E3.3	**11C**
E3.4	**11C**, **11D**, **11E**, **11F**, **11I**
E3.5	**11C**, **11D**
E3.6	**11C**, 11J
E3.7	**6I**, **8G**, **8K**, **11C**
E3.8	**6I**, **8G**, **8K**, **11C**
E3.9	**9D**, **11C**
E3.10	**9D**, **11C**
E3.11	**11C**
E3.12	**11C**, **11E**, **11F**, **11I**
E3.13	**11C**, **11F**, **11I**
E3.14	**5B**, **9F**, **11C**
E3.15	6G, 11A, **11C**
E3.16	**9H**, **11C**
E3.17	**9H**, **11C**, **11D**, **11E**, **11F**, **11I**

Section 4: Third Party Rights	**8K**, **9H**
Section 5: Successor Organizations	**8J**, **11G**

The Fee Interest Form

The Fee Interest should be used for each property owned and protected by your organization. The Form is divided into the following sections:

1. Acquisition Documents & Supporting Materials
2. Baseline Documents & Materials
3. Stewardship Documents & Activities
4. Accounting for Third Party Rights
5. Successor Organizations
6. Reviewer Notes

Whenever a land conservation organization acquires a conservation easement, whether through donation or purchase, there are a number of questions the organization should ask:

- Does the purpose and values of the protected property fit with the organization's mission?
- Does the organization have all necessary documentation to account for its ownership of the property?
- Does the organization have a complete understanding of third party rights which may affect the protected property?
- Does the organization have the necessary supporting information regarding the property to meet its stewardship responsibilities?
- Is the organization adequately monitoring the protected property and documenting its monitoring activities?

These issues are vital for informed ownership of land and the administration of an effective stewardship program. The Fee Interest Form asks the user a series of questions to help address each set of issues. At first this may seem a daunting task. Remember that in conservation work an ounce of prevention truly is worth a pound of cure. The Sharing Stewardship materials can help your organization develop a more thorough documentation strategy.

Using the Form

The Fee Interest Form is essentially an ordered checklist, paralleling the steps taken by land conservation organizations in acquiring and managing protected properties: acceptance, acquisition, documentation, and monitoring. Two sections at the end – Third Party Rights (Section IV) and Reviewer Comments

(Section VI) – allow the user to contribute supplementary information important to stewardship activities.

Users should answer the questions posed to the best of their ability. Not all questions will apply to the particular property being reviewed. For example, if the property was purchased at full market value, the organization will not have a landowner-signed copy of IRS Form 8283 (Question F1.15). If you are uncertain as to why the Form is asking about a particular item or activity, please consult the Glossary for additional information.

Accounting for third party rights is one of the most difficult issues for land conservation organizations, but it can also be one of the most important. Section IV of the Form is dedicated to detailing the source and nature of third parties rights affecting the protected property. This may take extra effort on the reviewer's part, but it will prove extremely useful if third party rights arise down the road.

Many land conservation organizations are now designating successor entities – whether public or private – in the language of the deed of transfer itself as added assurance of long term protection. Section V is designed to help those organizations ensure that any successor interests are provided with sufficient and necessary information in the event of transfer of the protected property.

Often your response to a question will raise the need for the organization to undertake additional activities. For example, if the reviewer finds that the organization does not have a readily-available certified copy of the deed of transfer on file, one should be obtained. The final section of the Fee Interest Form (Section VI: Reviewers Comments) can be used to create a "to do" list once the initial review is complete.

Fee Interest Form
Cross Reference with Land Trust Alliance (LTA) *Standards & Practices*

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Sharing Stewardship Reference Question	Pertinent LTA Standard & Practice
Section 1: Acquisition Documentation	
F1.1	**3F**, **8B**, **8D**, 8G, **9F**
F1.2	**9D**, **9F**, **9I**
F1.3	**8K**, **9H**, **12D**, **12F**
F1.4	**9H**
F1.5	**6I**, **9H**
F1.6	**9J**, **12I**
F1.7	**9D**
F1.8	**9C**
F1.9	**9D**
F1.10	**9D**
F1.11	**6I**
F1.12	**6I**
F1.13	n/a
F1.14	**9H**
F1.15	**5B**, **10D**
F1.16	**9K**, **9L**, **10D**
F1.17	**12F**
F1.18	**9H**, **12F**
F1.19	**12I**
F1.20	n/a
F1.21	**5B**, **9F**
Section 2: Baseline Report and Documentation	
F2.1	**8F**, **12I**

F2.2	**8F**, **12C**, **12I**
F2.3	**8F**, **9D**, **12C**, **12I**
F2.4	**8F**, **9D**, **12C**, **12I**
F2.5	**8F**, **12C**, **12I**
F2.6	**8F**, **12C**, **12I**
F2.7	**8F**

Section 3: Stewardship Documents

F3.1	**8F**, **8G**, **8K**, **9F**, **12C**, **12I**
F3.2	**12F**
F3.3	**12D**, **12F**
F3.4	**12C**, **12I**
F3.5	**6I**, **8G**, **8K**, **12C**
F3.6	**6I**, **8G**, **8K**, **12C**
F3.7	**9D**, **12D**
F3.8	**9D**, **12D**
F3.9	n/a
F3.10	**12D**
F3.11	**5B**, **9F**
F3.12	6G, 12A
F3.13	**9H**
F3.14	**9H**, **12D**, **12F**

Section 4: Third Party Rights	**8K**, **9H**, **12D**, **12F**
Section 5: Successor Organizations	**8J**, **12G**

The Glossary

The Sharing Stewardship Glossary provides general definitions and explanations to support the Policy and Organizational Documents, Conservation Easement, and Fee Interest Forms. Words printed in *italics* in the Forms are defined in the Glossary.

The purpose of the Glossary is to help the user understand the meaning, context and importance of each defined term or item. Definitions are also identified in six major categories, relating to the Form in which the term is found:

- General Definitions
- Definitions relating to Acquisition Documents [AD]
- Definitions relating to Baseline Documents [BD]
- Definitions relating to Organizational Documents [OD]
- Definitions relating to Policy Documents [PD]
- Definitions relating to Stewardship Documents [SD]

Certain definitions include references to specific points of information. For example, where the user may find aerial images. Currently many of these references are unique to Pennsylvania; nonetheless they may provide useful perspective for all users. In time, with your help as contributors, we hope to include information relevant to other states. To share information for your state so that we may add it in future versions of the Glossary, please send an email to feedback@sharingstewardship.org.

Sample Protected Lands Inventory

Land conservation organizations should have detailed baseline, stewardship, and monitoring information for each protected property, whether conservation easement or fee. In addition, it is helpful to have one master inventory document that includes fundamental details about each parcel protected by the organization. This inventory can help provide a "big picture" perspective for fundraising, strategic planning, or managing stewardship and monitoring.

The Sample Protected Lands Inventory (Sample Inventory) provided in Sharing Stewardship is only one example of how an organization may detail their holdings. We have used a basic spreadsheet program.

While the Sample Inventory is largely self-explanatory, a few notes may be of benefit.

Heritage Elements
Whether the protected property is identified by a state program as having potential or existing species, or natural communities, of special concern on, or in proximity of, the protected property.

Oil, Gas, Minerals
Third party rights, particularly subsurface mineral or other resource development rights, pose unique challenges to the protection of conserved lands. Organizations need to understand both the full legal extent of those third party rights, as well as any operational/management plans or policies adopted by the holders of those rights that may affect the protected property. Section IV of the Conservation Easement and Fee Interest Forms is dedicated to delineating third party rights affecting protected properties.

Tax Exempt
Property protected by a nonprofit organization for a public purpose may be exempt from property taxes by the county or state, depending on the jurisdiction.

Transfer Date
This is the date the land conservation organization transferred its interest in a protected property to another entity. For example, a state game or parks agency.

Deed Restrictions

Even if a land conservation organization holds a property in fee, they may do so subject to restrictions contained in the Deed of transfer or some other document. These restrictions are relevant to the organization's stewardship efforts.