
Your September accreditation news update

From Melissa Kalvestrand - Land Trust Alliance <mkalvestrand@email.lta.org>

Date Thu 9/18/2025 10:54 AM

To Jennifer Brady-Connor <jbconnor@landtrustaccreditation.org>



Your news update September 2025



Photos by DJ Glisson II/Firefly Imageworks.

Celebrating in Cleveland

In Cleveland, the land trust community celebrated the 12 land trusts who achieved first-time accreditation and the 83 land trusts whose accreditation was renewed since last Rally.

Accreditation is a continual commitment to conservation excellence and to doing the hard work, day in and day out, to meet the promise of perpetuity. Each accredited land trust is an essential part of building and maintaining the public trust in land trusts and in land conservation in their local community and across the country.

Want to learn more? Watch our video [Confidence, Trust, Inspiration: What it Means to be an Accredited Land Trust](#).

Last call: Comment on requirements by Sept. 19

Each year the Commission assesses whether the accreditation requirements are current and up-to-date with the issues that shape the land trust community. After thoughtful consideration and review of the comments collected to date, the Commission is proposing a material change to eight requirements.

We encourage the land trust community to give us feedback on these changes using an anonymous questionnaire. The public comment period closes September 19. Your comments will help inform the final version of the requirements that will be published in early 2026.

[Give feedback](#)

Lessons learned: Gift acknowledgement letters

The role of the Commission is to verify, through the accreditation process, that land trusts meet the requirements and [Land Trust Standards and Practices](#). The Commission reviews about 100 applications for accreditation each year, which provides a unique view about trends in the land trust community. These trends can help you learn from others, avoid risk to your land trust, and save time in the accreditation process.

Gift acknowledgement letters

To qualify for a charitable deduction, the Internal Revenue Service requires donors to have a contemporaneous written acknowledgement to substantiate any single monetary or noncash contribution valued at \$250 or more. To meet practice element 5B2 and the accreditation requirements, a land trust should provide each donor with a contemporaneous gift acknowledgment letter that meets the IRS requirements.

Frequently Asked Questions

- *What documentation is required for accreditation?* The accreditation process relies on a land trust documenting how it met the requirements in the accreditation application (both [first-time](#) and [renewal](#)). The application asks for copies of gift acknowledgement letters in the finance section of the main application and in the sampled projects (if the project was a donation or a bargain-sale transaction).

- *What is “contemporaneous”?* The IRS considers an acknowledgment to be contemporaneous if the donor obtains it by the earlier of 1) the filing of the tax return for the year in which the charitable contribution was made or (2) the due date of the return (including extensions).
- *What does the letter need to include?* For accreditation, the gift acknowledgement letter must include 1) a detailed gift description and 2) either a) a statement that no goods or services were provided or b) a good faith estimate of the value of any goods and services provided. If the transaction was a bargain sale, then the amount paid by the land trust (or a partner or funder) needs to be reported (as part of 2b) because that amount is not deductible.
- *How much detail is needed for the gift description?* For noncash gifts, there should be a description of the donation (but not an estimate of the value) sufficient to identify the nature of the gift, including the property location.
- *What if the donor tells me they do not plan on taking a tax deduction for their gift, do I still need to send the letter?* Yes. For accreditation, a land trust must provide the donor with a written acknowledgement for any gift valued at \$250 or more. Even if a donor indicates they do not plan to take a deduction, a letter should be sent because the donor may change their mind.

Land Trust Accreditation Commission resources

- [Requirements Manual](#): Finance III.1-2.
- [Reference Application Packet for First-Time](#).
- [Reference Application Packet for Renewal](#).

Land Trust Alliance resources

- [Practice Element 5B2](#).
- [Practical Pointer: Contemporaneous Written Acknowledgement](#).
- [Sample Written Gift Acknowledgement: Bargain Sale](#).
- [Sample Written Gift Acknowledgement: Easement Donation](#).
- [Self-guided course](#).

Internal Revenue Service resources

- [Charitable Contributions: Substantiation and Disclosure Requirements](#).
- [Substantiating Charitable Contributions](#).

We need to hear from you if you...

- | | |
|---|--|
| » Have a new executive director. | » Changed geographical area. |
| » Have a new contact for accreditation. | » Changed corporate structure. |
| » Changed names. | » Changed programming, such as accepting easements when previously only accepting fee lands. |
| » Decided to merge with another organization. | |

Update your information now

518.587.3143 | info@landtrustaccreditation.org



Land Trust Alliance 1250 H St. NW, Suite 600 Washington, District of Columbia, 20005, United States

The mission of the Land Trust Accreditation Commission is to inspire excellence, promote public trust and ensure permanence in the conservation of open lands by recognizing land trust organizations that meet rigorous quality standards and that strive for continuous improvement.

Land Trust Accreditation Commission, 36 Phila St, Suite 2, Saratoga Springs, NY 12866

[Manage Preferences](#) | [Unsubscribe](#)