



# Land Trust Alliance - Updates

**Jen Plowden**

New England Senior Program Manager  
Land Trust Alliance

# Updated U.S. Treasury Regulations

- On Oct. 8, the U.S. Treasury published final regulations that have important implications for land trusts working on easement or land donations from pass-through entities, such as a partnership or limited liability company.
- In certain circumstances, land trusts may need to report and disclose information to the IRS about these donations if the land trust acts as a “material advisor.” **If the land trust fails to do so, it could trigger a \$200,000 penalty. This creates a first-of-its-kind potential financial liability for land trusts.**

# Alliance Resources – New IRS Regulations

- A [webinar](#) discussing the implications of the new regulations.
- A decision tree addresses the [new regulations](#)
- Another decision tree addressing the [Charitable Conservation Easement Program Integrity Act](#).
- [Ask an Expert](#) thread where land trusts and their attorneys can post questions for discussion.



URGENT Tax Law Update: Land Trusts and Listed Transactions Regulations

Diana Norris, Conservation Defense Network & Tax Manager  
[dnorris@lta.org](mailto:dnorris@lta.org)  
November 21, 2024

The Land Trust Alliance designed this material to help your land trust identify if it qualifies as a material advisor in a listed transaction, according to the 2024 Treasury regulations on listed transactions. This is a complex area of the law, so you should consult your attorney. The Land Trust Alliance is not engaged in rendering legal, accounting or other professional counsel.

Questions? Please email Diana Norris (Conservation Defense Network and Tax Manager) at [dnorris@lta.org](mailto:dnorris@lta.org).

# Land Trust Alliance

## 2024 Election Results

### A new Congress and a new Administration

# Ballot Initiatives

- Voters approved 22 measures at the ballot this year which will generate more than \$18 billion for conservation.
- Voters rejected anti-climate/conservation measures in WA and WI.

# President Elect Priorities

- Cut back regulations
- Overturn Biden Executive Orders
- Shrink the federal workforce
- Claw back climate funding
- Ramp up oil and gas production

# 118<sup>th</sup> Congress – Lame Duck Session

- Farm Bill
  - Negotiations have shifted to a one-year extension
  - Alliance and partners advocating to incorporate the IRA funding into the extension.
  - If funding is not secured in the extension package it will be rescinded in the new Congress because Republicans are looking for funding to pay for their reconciliation bills.

# Terrafirma Membership Confirmation

The 2025 Terrafirma annual membership confirmation period **is open now through Feb. 1, 2025.**

You cannot join or renew coverage outside of this annual period.

Terrafirma **does not** send invoices to members about renewing coverage. Members must renew coverage through the Terrafirma website.



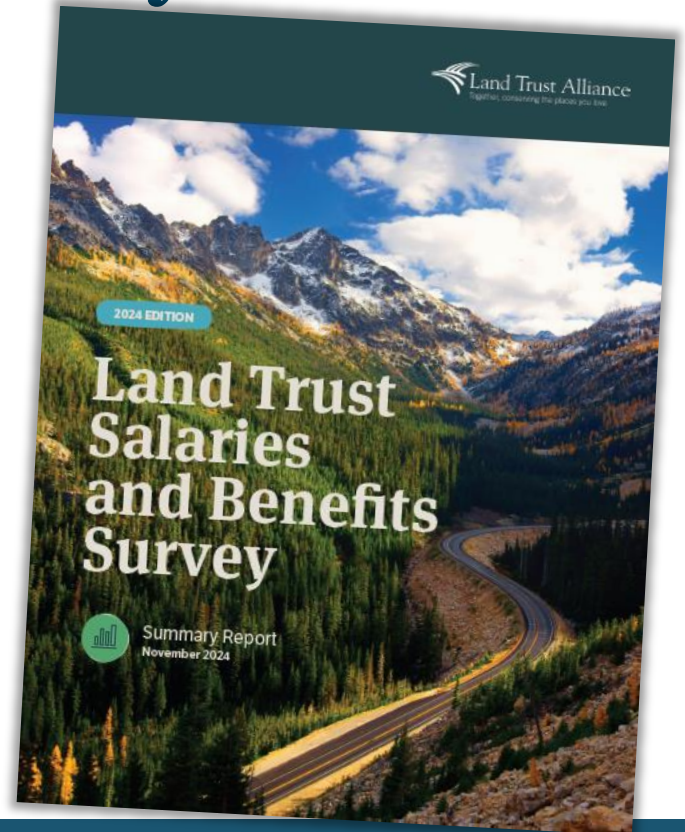
Questions? Please email Tom Kester (ARMS Operations Manager) at [tkester@lta.org](mailto:tkester@lta.org).



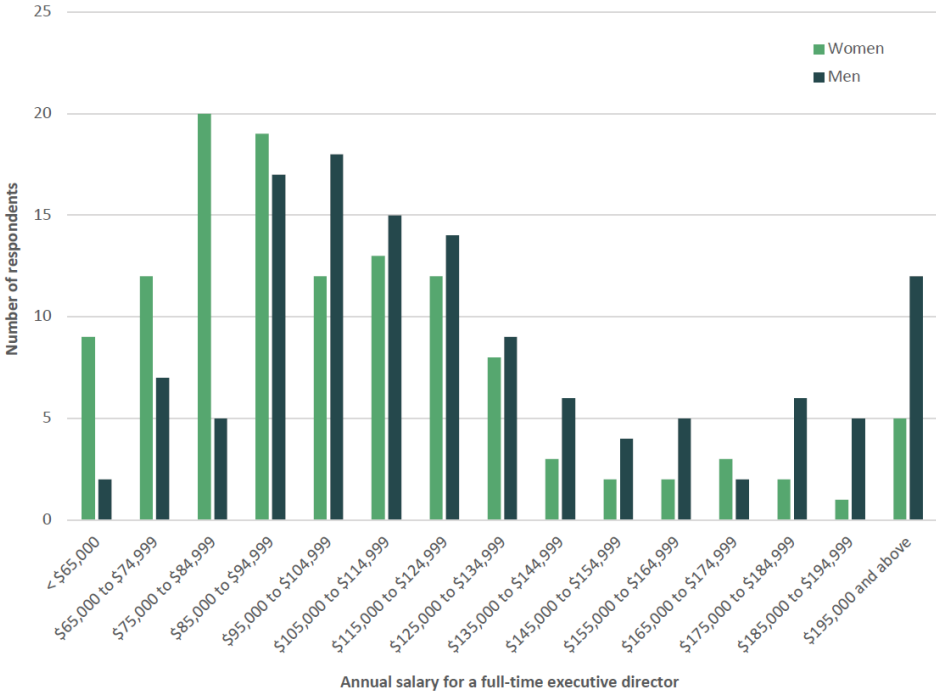
# Land Trust Salary Survey

## National trends

- More land trusts led by men than women
- Nearly all allow remote work, and nearly half expect staff to work in-person at least PT.
- Barriers to hiring new staff: lack of affordable housing or high cost of living
- Notable increase in racial and ethnic diversity of staff – highest increase since we started tracking in 2013.



# Salary Ranges for Full Time EDs



# Salaries and So Much More!

**Table 4:** Average salaries of full-time staff positions by category and operating budget

| Budget Levels                  | All      | < \$249,999 | \$250K-<br>\$349K | \$350K-<br>\$499K | \$500K-<br>\$749K | \$750K-<br>\$999K |
|--------------------------------|----------|-------------|-------------------|-------------------|-------------------|-------------------|
| <b>FUNDRAISING/DEVELOPMENT</b> |          |             |                   |                   |                   |                   |
| Entry-Level                    | \$52,575 | \$47,975    | \$46,500          | \$43,500          | \$51,000          | \$38,850          |
| Mid-Level                      | \$67,039 | \$52,716    | \$56,550          | \$55,989          | \$67,121          | \$65,482          |
| Senior-Level                   | \$95,854 |             | \$65,375          | \$73,000          | \$91,160          | \$82,658          |
| <b>LAND PROTECTION</b>         |          |             |                   |                   |                   |                   |
| Entry-Level                    | \$52,583 | \$46,376    | \$46,080          | \$46,667          | \$55,275          | \$51,434          |
| Mid-Level                      | \$65,057 | \$50,000    | \$50,860          | \$62,800          | \$65,406          | \$64,267          |
| Senior-Level                   | \$87,685 | \$51,500    | \$63,286          | \$69,333          | \$83,697          | \$78,098          |

# Salaries and So Much More!

**Table 6:** Benefits for employees by operating budget

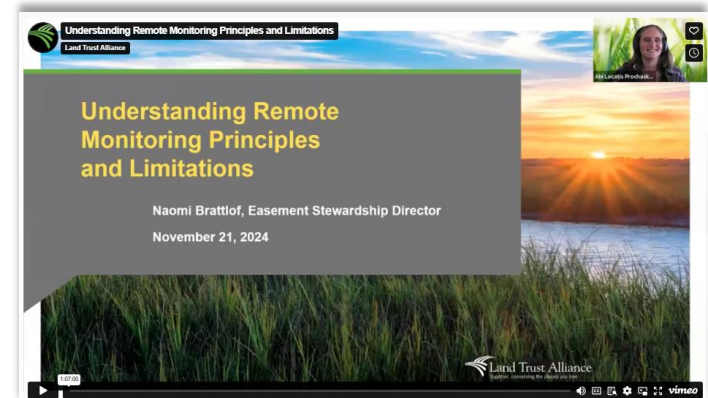
| Percentage of respondents providing | All | < \$249K | \$250K-<br>\$349K | \$350K-<br>\$499K | \$500K-<br>\$749K | \$750K-<br>\$999K | \$1M-<br>\$1.49M | \$1.5M-<br>\$1.99M | \$2M-<br>\$2.99M | \$3M-<br>\$4.99M | \$5M+ |
|-------------------------------------|-----|----------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|------------------|------------------|-------|
| Health insurance                    | 82% | 28%      | 77%               | 71%               | 74%               | 93%               | 91%              | 100%               | 100%             | 100%             | 100%  |
| Dental insurance                    | 51% | 12%      | 19%               | 26%               | 41%               | 48%               | 59%              | 67%                | 81%              | 89%              | 100%  |
| Vision                              | 45% | 8%       | 12%               | 20%               | 30%               | 52%               | 57%              | 61%                | 58%              | 83%              | 91%   |
| Long-term disability                | 35% | 8%       | 15%               | 14%               | 19%               | 26%               | 26%              | 50%                | 54%              | 61%              | 82%   |
| Short-term disability               | 36% | 8%       | 8%                | 17%               | 15%               | 26%               | 28%              | 56%                | 62%              | 61%              | 91%   |
| Life insurance                      | 38% | 4%       | 0%                | 20%               | 26%               | 30%               | 35%              | 44%                | 69%              | 83%              | 100%  |

[Click here to access](#) full report. Complimentary PDF download for members.

# FREE Risk Management Seminars

Register now for a complimentary risk management webinar so that you can help your land trust reduce the risk of a costly lawsuit and receive a dollar per parcel discount for the Terrafirma 2025 policy year! Click each title below to learn more and register for the webinar:

- [Understanding Remote Monitoring Principles and Limitations](#)\* | Nov. 21
- [Basic Risk Management: Tips from Terrafirma](#) | Dec. 5
- [Basic Risk Management: Insurance 101](#) | Jan. 9
- [Land Division Legal Challenges](#)\* | Jan. 23



# Staying Accredited: A Renewal of Accreditation Primer, East

[SIGN UP HERE](#)

**WEBINAR DATE**  
January 13, 2025, 2:00 p.m. – 3:30 p.m. EST

**SOURCE**  
Land Trust Alliance

**LOCATION**  
Virtual

**INSTRUCTOR**  
Sarah Naperala



[resources/learn/explore](#)

### ABOUT THIS WEBINAR

So, your land trust is accredited! Now what?

As an executive director recently told us, “Five years goes by really fast!” Will you be ready for renewal of your land trust accreditation? Do you know what changes were made to the requirements in the past five years? Have you accomplished your Expectations for Improvement? Do you know where your records are? Do you have a checklist of what to do each year to make this process flow smoothly?

[REGISTER](#)  
Free

[WEBINAR DETAILS](#)

**TOPICS**  
[Organizational management](#)

**REGIONS**  
[Mid-Atlantic, Midwest, New England, New York, Southeast](#)

**QUESTIONS?**  
[JOIN THE CONVERSATION](#)

# Land Trust Accreditation Renewal Support Group

Every five years land trusts must apply for renewal of accreditation. If you're preparing for a renewal application in 2025 or 2026, join this year's support group for accredited land trusts to help keep your organization on track!

[MORE INFO HERE](#)



## Primer

In January we will hold a 90-minute “Staying Accredited” session to review general advice on maintaining accreditation with style and grace. Separate registration for this webinar will be required to attend (Eastern US [register here](#) for Jan. 13, 2025, Western US [register here](#) for Jan. 28, 2025).



## Four subject-based discussions annually

Early in the year we will address the four subject buckets that the accreditation indicator elements are divided into: Governance, Finance, Transactions and Stewardship.



## Application cohort mentoring

Six weeks prior to the application date we will hold a 60-minute help session for those land trusts in the current round. You will get your questions answered as you approach the final stretch.



## “Office hours”

Five times per year we will hold an informal open call for questions and answers.

# \*NEW\* Practical Pointers

## Implications to Conserved Lands from Carbon Capture

[This pointer](#) aims to provide information about carbon capture and storage technologies to help land trusts assess their rights, risks, benefits and impacts to land conservation.

## Ecosystem Services and Conserved Lands

[This pointer](#) addresses ecosystem services and conservation easement drafting and interpretation, land trusts' role as paid consultants on ecosystem services projects, affirmative obligations and assessment and selection of conservation projects using ecosystem services valuation.





# Advancing Conservation Excellence

## Leadership Development Training Program

- Selected the cohort of 11 executive directors who will participate in this program, which runs January – June 2025.

**Stay tuned for information next year about organizational assessments, implementation grants, and a targeted microgrant opportunity.**

[Click here for more information](#) about the program



MASSACHUSETTS  
LAND TRUST  
COALITION

# Land Trust Alliance Job Board

<https://landtrustalliance.org/job-board>

Submit a job [here](#).

- Open Space Protection Manager, Town of Ipswich
- Property Agent, CT Dept of Ag
- Eastern Maine Land Protection Associate, MCHT
- Trails Conservation Coordinator, CT Forest and Park Association
- Conservation Director, Mount Grace Land Conservation Trust
- Christmas Tree Farmer, SPNHF
- Executive Director, Joshua's Trust
- **And more!**

# Land Trust Alliance Job Openings

LAND TRUST ALLIANCE

## Corporate Relations Manager

DEADLINE: DECEMBER 30

 District of Columbia or Remote  Fundraising  Full-Time

The position works with the associate director of corporate relations to implement the corporate fundraising strategy including growing and maintaining unrestricted revenue streams through corporate circle, marketing...

LAND TRUST ALLIANCE

## Program Data Specialist

DEADLINE: DECEMBER 30

 District of Columbia or Remote  Operations  Full-Time

This position will be responsible for the overall management of the association management system functions of our Salesforce platform and will work closely with membership services and the programmatic departments to effectively...

LAND TRUST ALLIANCE

## California Senior Program Manager

DEADLINE: JANUARY 10, 2025

 California  Project / Program Manager  Full-Time

The senior program manager reports to the Western Division director of field programs and is primarily responsible for building, strengthening and sustaining relationships with our member land trusts and building relationshi...

# Upcoming National Webinars



PRACTICE 6E: RISK MANAGEMENT AND INSURANCE · RISK MANAGEMENT

## Basic Risk Management - Tips from Terrafirma

DECEMBER 5, 3:00 P.M. – 4:00 P.M. EST · LAND TRUST ALLIANCE · VIRTUAL · LESLIE RATLEY-BEACH

Join Leslie Ratley-Beach, vice president of Alliance Risk Management Services, the manager of Terrafirma, as she reviews trend...

 Basic

VIEW WEBINAR

Free



PRACTICE 6E: RISK MANAGEMENT AND INSURANCE · RISK MANAGEMENT

## Basic Risk Management: Insurance 101

JANUARY 9, 2025, 3:00 P.M. – 4:00 P.M. EST · LAND TRUST ALLIANCE · VIRTUAL · MEGHAN MULLEE

Insurance is complicated. Reading the fine print to make sure you have the right coverage for your land trust's risks can be difficult. Joi...

 Basic

VIEW WEBINAR

Free



ORGANIZATIONAL MANAGEMENT

## Staying Accredited: A Renewal of Accreditation Primer, East

JANUARY 13, 2025, 2:00 P.M. – 3:30 P.M. EST · LAND TRUST ALLIANCE · VIRTUAL · SARAH NAPERALA

Join other land trusts from across the Eastern, Central and Southern United States for a complimentary session with consultant Sara...

 Mid-Atlantic, Midwest, New England, New York, Southeast

VIEW WEBINAR

Free



RISK MANAGEMENT · PRACTICE 6E: RISK MANAGEMENT AND INSURANCE

## Advanced Risk Management: Land Division Legal Challenges

JANUARY 23, 2025, 3:00 P.M. – 4:00 P.M. EST · LAND TRUST ALLIANCE · VIRTUAL · SARAH SHEERAN AND MIKE OKMA

Most conservation easement deeds are designed to prohibit subdivision, and when a division or threat thereof occurs, land trusts...

 Intermediate

VIEW WEBINAR

Free



# 2025 Webinar Pass



SOURCE

Land Trust Alliance



## ABOUT THIS WEBINAR

With an Alliance webinar pass, your entire organization will receive access to 30 webinars for staff and board members at all experience levels.

The webinar pass provides flexible, efficient and effective instruction.

- **Professional development:** You can send four attendees to every live webinar.
- **Learning for all:** Recordings are available until Dec. 31, 2026 to all members of your organization — including board members!
- **Expert Instructors:** We hand-pick leading experts to teach each webinar.
- **Easy access:** Watch wherever and whenever you like — at home, in the office or in the field.
- **New format this year:** We are offering pre-recorded webinars to help you learn as you go. These webinars include enhanced guidance and resources to support moving forward on important projects.
- **An ongoing journey:** Webinars are available year-round so you can continue learning and growing with your colleagues. It doesn't matter when you buy the pass — your organization receives access to recorded webinars that already happened this year, and you will be able to register for all upcoming webinars.



BUY

Alliance members: \$700.00

Non-members: \$1,300.00

[LOG IN TO BUY >](#)

— or —

[CREATE FREE ACCOUNT >](#)

QUESTIONS?

[JOIN THE CONVERSATION](#)

# Thank you

*We'd love to connect. Please reach out!*

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