



MASSACHUSETTS
LAND TRUST
COALITION

Starting a Land Trust in Massachusetts

Many communities across the Commonwealth have come together in search of tools to protect land from development. In many communities, residents can work with [their city or town government](#) to do this work. In others, there is a perception that a non-municipal entity is needed to acquire, hold and manage parks and/or conservation lands. Local land trusts generally form when volunteers feel that their city/town, the State and/or existing regional or statewide land trusts aren't doing enough, aren't doing it well, or aren't doing it fast enough. In some cases, the issue is that a municipality is having trouble finding an organization to hold a Conservation Restriction on open space acquired with [Community Preservation Act](#) funding, and is interested in seeing a local organization fill that void.

Creating and sustaining a new non-profit organization that will have perpetual responsibility for land is a serious undertaking. Since non-profit land trusts have no tax-levy authority, they work extremely hard to raise the money to sustain themselves and meet their perpetual stewardship obligations. Before you begin, it would behoove you to approach [existing land trusts](#) that may serve your region to see whether they might be able to better address needs you see in your community – and how you might be able to help them do that. That said, every community is unique, and there may be reasons to move forward.

Forming a land conservation trust provides the legal entity needed to buy and/or accept donations of land and conservation restrictions. Forming and sustaining a land trust is not easy. Because stewardship of conservation land is a commitment ***in perpetuity***, founders must understand the long-term need for considerable financial and human resources, and the need to enlist others to take over these responsibilities when they themselves move on.

There are many resources available to individuals and groups considering this sobering but worthy endeavor. The Massachusetts Land Trust Coalition (www.massland.org) and Land Trust Alliance (www.lta.org) may be available to offer advice. Likewise, existing land trusts may be able to share their experience and advice. (For a list of land trusts in Massachusetts see <https://massland.org/land-trusts/list>.)

Perhaps first on your essential reading list is [Land Trust Standards and Practices](#), a document that summarizes best practices in the field of non-profit land conservation. Also see other documents in our resource library under the heading "Starting a Land Trust."

Compiled below are resources related to founding a non-profit of any type:

The Mass Nonprofit Network has valuable information specific to Massachusetts about starting a nonprofit organization:

<http://www.massnonprofitnet.org/nonprofit-resources/starting-a-nonprofit/>

Internal Revenue Service - General tax information for charitable organizations
www.irs.gov/charities-non-profits/charitable-organizations

Internal Revenue Service - Circular on Tax Exempt Status www.irs.gov/pub/irs-pdf/p557.pdf

Internal Revenue Service - Application for Recognition of Exemption
www.irs.gov/charities-non-profits/application-for-recognition-of-exemption

Internal Revenue Service - Exemption Requirements
www.irs.gov/charities-non-profits/charitable-organizations/exemptionrequirements-section-501c3-organizations

Massachusetts - Articles of Organization forms
www.sec.state.ma.us/cor/corpdf/c156ds202950c11316.pdf

Federal filing requirements: <https://www.irs.gov/charities-non-profits/exempt-organizations-required-filings>

Massachusetts filing requirements: <https://www.mass.gov/service-details/frequently-asked-questions-about-charitable-organizations>

Massachusetts forms:
<https://www.mass.gov/service-details/non-profit-organizations-public-charities-forms>