All applicants for funding through the Agricultural Development and Farmland Preservation (ADFP) Trust Fund must be nonprofit conservation organizations or county agencies, per N.C.G.S.106-744.

02 NCAC 58 .0103(8) defines a nonprofit conservation organization as “any nonprofit organization that provides assistance to landowners to protect their lands and can legally hold agricultural conservation easements.”

First-time nonprofit conservation organization applicants must submit documentation to determine if the organization qualifies under 02 NCAC 58 .0103(8).

For Cycle 19, documentation will be submitted through the [New Applying Entity Form](https://formstack.io/23ECC). For additional questions on document requirements, please email Evan Davis at evan.davis@ncagr.gov.

**Organizational and Legal Documents**

*These documents establish the nonprofit’s purpose, structure, and legal status, which must align with its conservation activities, including assisting landowners in land protection and holding agricultural conservation easements. These documents demonstrate the organization’s authority under state and federal law to engage in conservation activities and hold easements.*

* Articles of Incorporation or Organization
	+ These outline the organization’s founding purposes. To qualify for holding agricultural conservation easements, the purposes must explicitly include conservation and agricultural land protection. This document also confirms the entity’s authority to hold real property interests like agricultural conservation easements.
* Bylaws
	+ These govern internal operations and may specify activities such as providing assistance to landowners and managing easements. They help verify if the organization is structured to enforce easements in perpetuity.
* Mission Statement or Charter
	+ The mission statement or charter must include provisions for landowner assistance in land protection and the holding of agricultural conservation easements.
* IRS Determination Letter
	+ Confirms 501(c)(3) tax-exempt status, required for qualifying as a “qualified organization” under IRC Section 170(h) to hold easements eligible for federal tax deductions. This status ensures the organization is charitable and committed to public benefit, including conservation purposes.
* Certificate of Good Standing
	+ Issued by the North Carolina Secretary of State, this verifies the organization is legally registered in the State of North Carolina.

**Operational and Capability Documents**

*These demonstrate the organization’s practical ability to provide assistance and manage easements, including monitoring and enforcement.*

* Program Policies or Descriptions
	+ Documents, such as webpages, brochures, or policies, detailing land protection programs, including assistance to landowners and a listing of entity-held agricultural conservation easements.
* Evidence of Resources and Capacity
	+ Includes staff lists, volunteer rosters, or contracts for creating, holding, and monitoring agricultural conservation easements. Under Treasury Regulations § 1.170A-14(c)(1), the organization must have sufficient resources (e.g., funds, volunteers, or legal support) to enforce conservation easements perpetually.
* Annual Reports or Form 990 Filings
	+ These provide insight into ongoing activities, such as assisting landowners or holding agricultural conservation easements, and confirm resources via financial data.