



Excellence • Trust • Permanence

The Commission awards the accreditation seal to land conservation organizations that meet national standards for excellence, uphold the public trust and ensure that conservation efforts are permanent.

Guidance Document

Indicator Practice 11B. Baseline Documentation Report

The Land Trust Accreditation Commission occasionally publishes Guidance Documents to help applicants interpret specific indicator practices drawn from Land Trust Standards and Practices. These documents may be amended from time to time. Guidance Documents are intended as just that – guidance for applicants. They complement information provided by the Land Trust Alliance on how to implement the practices that can be found at <http://learningcenter.lta.org>.

Elements of the Practice

The Land Trust Accreditation Commission will evaluate applicant land trusts to see if they are meeting each of the elements of this practice.

- The applicant has a baseline documentation report for every conservation easement it holds. (This applies to every easement, not just those easements for which a landowner took a tax deduction.)
- Newer conservation easements have a baseline documentation report (or interim data and a schedule for finalizing the full baseline documentation report as detailed in the practice) prepared prior to closing and signed by the landowner at closing.
- Each baseline documentation report documents the important conservation values and relevant conditions of the property as necessary to monitor and enforce the easement.

Contents of a Baseline Documentation Report

The Commission recognizes that baseline documentation reports for an applicant's older projects may not have all of the elements that are desired in a baseline today. Therefore, the Commission will review the applicant's baseline documentation reports to see that they contain at least the minimum contents described below. The Commission may accredit an organization that has baseline documentation reports for every easement if

Indicator Practice 11B. Baseline Documentation Report

For every easement, the land trust has a baseline documentation report (that includes a baseline map) prepared prior to closing and signed by the landowner at closing. The report documents the important conservation values protected by the easement and the relevant conditions of the property as necessary to monitor and enforce the easement. In the event that seasonal conditions prevent the completion of a full baseline documentation report by closing, a schedule for finalizing the full report and an acknowledgement of interim data [that for donations and bargain sales meets Treasury Regulations §1.170A-14(g)(5)(i)] are signed by the landowner at closing.

Excerpted from Land Trust Standards and Practices

the reports contain at least the minimum contents. It may also provide the land trust with expectations that future baseline documentation reports include additional desired contents. If an accredited land trust submits an application for renewal of its accredited status, the Commission will evaluate the land trust's progress toward enhancing its baseline documentation reports at that time.

Baseline Documentation Report – Minimum Contents

At a minimum, a baseline documentation report should contain the items below.

- The date of completion.
- Documentation (such as maps, photographs, and written summaries) of the conservation values protected by the conservation easement.
- Documentation (such as maps, photographs, and written summaries) of existing conditions that relate to the easement's restrictions and reserved rights. This may include the location and condition of any man-made improvements, data that would influence the exercise of reserved rights, pre-existing conditions that are otherwise prohibited by the easement and/or other features that may threaten the conservation values.
- A combination of dated signatures and/or acknowledgments that would make the material admissible as a business record in court, such as dated signatures of parties and/or dated acknowledgments and qualifications of the preparer.

Baseline Documentation Report – Desired Contents

A desirable baseline documentation report might also include the items below.

- A title page stating that the document is a baseline documentation report.
- Background information on the project that would help in easement monitoring or enforcement.
- Information on the location of the easement.
- A property description.
- Documentation of the public benefits provided by the conservation easement.
- The authorship and qualifications of the baseline preparer (if the land trust does not already do this as a matter of course as part of the minimum contents listed above).
- A statement signed by the landowner and the land trust that attests to the accuracy of the information contained in the report and that meets the Treasury Department regulations (if the land trust does not already do this as a matter of course as part of the minimum contents listed above).

- Other items recommended in the Treasury Department regulations (such as maps, photographs, photo point maps, etc.).
- Other desired elements recommended in Land Trust Alliance publications.

Treasury Department Regulations

Land trusts may wish to review Treasury Regulations §1.170A-14(g)(5)(i)(A-D) that suggest the following items be included in baseline documentation.

From Treasury Regulations §1.170A-14(g)(5)(i)(A-D)

- "(A) The appropriate survey maps from the United States Geological Survey, showing the property line and other contiguous or nearby protected areas;
- (B) A map of the area drawn to scale showing all existing manmade improvements or incursions (such as roads, buildings, fences, or gravel pits), vegetation and identification of flora and fauna (including, for example, rare species locations, animal breeding and roosting areas, and migration routes), land use history (including present uses and recent past disturbances,) and distinct natural features (such as large trees and aquatic areas);
- (C) An aerial photograph of the property at an appropriate scale taken as close as possible to the date the donation is made; and
- (D) On-site photographs taken at appropriate locations on the property. If the terms of the donation contain restrictions with regard to a particular natural resource to be protected, such as water quality or air quality, the condition of the resource at or near the time of the gift must be established. The documentation, including the maps and photographs, must be accompanied by a statement signed by the donor and a representative of the donee clearly referencing the documentation in substance saying, 'This natural resource inventory is an accurate representation of [the protected property] at the time of the transfer.'"

For more information

Visit the Land Trust Alliance's complete online resource, The Learning Center, <http://learningcenter.lta.org> for more information on implementing these practices. See especially the Alliance course "Conservation Easement Drafting and Documentation."

Visit www.landtrustaccreditation.org or call 518-587-3143 for information on the accreditation program.

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