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*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 clarify how the Commission will evaluate a land trust's compliance with indicator practices drawn from Land Trust Standards and Practices. These documents may be amended from time to time. Guidance Documents are intended to 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

An applicant must have a baseline documentation report for every easement at the time it submits its pre-application. 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 on the next page. The Commission may accredit an organization that has

### 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*

baseline documentation reports for every easement if the reports contain at least the minimum contents. If an applicant's older baselines have only minimal contents, but have enough information to defend the easement and the land trust's newer baselines meet or exceed the minimum contents, the Commission may accept a plan to upgrade substandard baseline information or create current conditions reports over the five-year accreditation term. A

plan should include information on the number of easements for which additional baseline information is needed, details on the type of information to be compiled and the specific timeline for securing this information. The Commission may also provide the land trust with an expectation for improvement 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.

- Date of completion.
- Documentation of the conservation values and public benefits, including written descriptions along with related maps and photographs.
- Documentation of existing conditions that relate to the easement's restrictions and reserved rights, including written descriptions along with related maps and photographs. This includes the location and condition of any manmade 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.
- Dated signatures of the landowner and land trust acknowledging that both attest to the accuracy of the information contained in the report. If the landowner is receiving tax benefits for a donated easement, the acknowledgement must be compliant with the Treasury Department regulations [§ 1.170A-14(g)(5)(i)(D)].
- Information on the location of the easement.\*
- Property description.\*

\*These items were moved to the minimum list in March 2010. The Commission will expect baseline documentation reports from applicants to contain these minimum elements starting in 2011.

#### *Baseline Documentation Report – Desired Contents*

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

- Title page stating that the document is a baseline documentation report.
- Statement of the purpose of the baseline documentation report (e.g., to provide an accurate representation of the protected property at the time of the grant of the easement, to aid in the enforcement of the conservation easement, etc.).
- Background information on the project that would help in easement monitoring or enforcement.
- The authorship and qualifications and/or experience of the baseline preparer.
- Other acknowledgements that would make the material admissible as a business record in court.
- Baseline or easement map(s) that contain the following:
  - clear property boundaries;
  - north arrow and scale;
  - date map created;
  - identification of map preparer.
- Copy of the easement.
- Other items recommended in the Treasury Department regulations.
- Other desired elements recommended in Land Trust Alliance publications.

#### **For more information**

Visit the Land Trust Alliance's complete online resource, The Learning Center, <http://learningcenter.lta.org> for more information on implementing this practice. See especially the Standards and Practices Curriculum course "Conservation Easement Drafting and Documentation." Land trusts may also wish to review Treasury Department Regulations [§ 1.170A-14(g)(5)(i)(A-D)] regarding baseline documentation. Visit [www.landtrustaccreditation.org](http://www.landtrustaccreditation.org) or call 518-587-3143 for information on the accreditation program.