

Coastal Mountains Land Trust

Land Preservation Practices

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1. Purpose

The purpose of these practices is to document the methods and actions taken to implement the Policies of the Board of Directors (hereinafter the “Board”) concerning land preservation.

2. Land Preservation Committee Meetings

The Land Preservation Committee (hereinafter “LandComm”) operates under a job description approved by the Board. In summary, its duties are to oversee the management of conservation planning and land preservation projects and to keep the Board informed of issues pertaining to its responsibilities in these matters. The Conservation Project Manager is the chair of the LandComm, and the Conservation Lands Manager is a member of the LandComm to ensure proper review of future stewardship issues. Additional members include Board members and others with special expertise or experience beneficial to the Committee’s purpose.

The LandComm meets on a regular schedule, usually once per month. In addition, the LandComm visits all candidate conservation properties prior to recommending the project for Board approval.

3. Adoption and Revision of Practices

Staff prepare these Practices to document the processes of implementing the Policies of the Board. The LandComm reviews these Practices for consistency with Board Policies and the strategic plans of the Land Trust.

4. Conservation Planning

Land Trust Staff and the LandComm conduct conservation planning to determine the highest priority areas for land preservation efforts that will fulfill the mission of the organization. Based on Policy, conservation planning is completed through the analysis of data representing each of the elements of the organization’s mission statement, including ecological, scenic, public access, agricultural, water and forest resources.

ArcView GIS software is used to conduct the digital part of the planning, analyzing data from the Maine Office of GIS and the Land Trust. Scenic resources are evaluated through a public survey and incorporated into the GIS. Aerial photos are evaluated to update the undeveloped tracts data layer provided from the Maine Office of GIS with more recent development, and provide information on other land uses not reflected in the digital data available. The outcome of the GIS process is determination of the areas in the Land Trust’s service region that contain the highest conservation and public benefits.

Staff also evaluates current zoning, municipal parcel maps, and other outside sources of information that will impact an area's threat for development and the feasibility of conservation.

Focal Areas are those areas that represent the highest overall values. For example, in the northern service region conservation planning process, Focal Areas scored an average of 14-15 points out of a total of 19 possible points. Adoption of a Focal Area by the Board commits the organization to raising the funds required to protect properties within the Focal Area. Parcels in Focal Areas are the primary subjects of proactive landowner contact by Staff to encourage conservation of the parcel. Conservation options in Focal Areas include purchase and donation of land or conservation easements.

Regions of Interest are those places that surround and enhance Focal Areas, or are places that have scored highly in the conservation planning process but not at the level of a Focal Area. For example, in the northern service region conservation planning process, Regions of Interest scored an average of 10-12 points out of a total of 19 possible points. Parcels in Regions of Interest are secondary subjects of proactive landowner contact by Staff to encourage donations of land or conservation easements.

Land Trust resources are focused on conserving land in Focal Areas and Regions of Interest, with the needs of other proposed conservation projects secondary to the requirements of the land conservation projects in these areas.

Staff review the findings of the GIS process with the LandComm. The LandComm makes a recommendation to the Board of Directors for adoption of Focal Areas and Regions of Interest. The Board of Directors votes to adopt Focal Areas and Regions of Interest, and initiates necessary fundraising campaigns to acquire conservation interests in Focal Areas.

Staff research land ownership in Focal Areas and Regions of Interest by acquiring municipal tax maps and property ownership records. GIS maps are created representing the Focal Areas or Regions of Interest to display ownership, current conservation status, natural features, roads, and other relevant data to guide the land preservation initiative.

Contact with landowners in Focal Areas is initiated by Staff to encourage donations or potential purchases of conservation easements or full title. The Regions of Interest are secondary subjects of proactive landowner contacts to encourage donations of conservation easements or full title. Landowners in Focal Areas and Regions of Interest are sent the newsletter three times per year, normally supplemented with other communications from Staff as appropriate.

In 2001 and 2005 the Board adopted conservation priorities plans that identify Focal Areas and associated Regions of Interest. The Ducktrap River riparian corridor, Bald and Ragged Mountains, Passagassawakeag Greenway, Hurds Pond, and Passagassawakeag Headwaters Lakes are those Focal Areas. Regions of Interest are the Ducktrap Watershed, Bald and Ragged Mountains Buffer, Passagassawakeag Headwaters Lakes Buffer, Sears Island, Goose River, and Mixer Pond.

5. Project Selection and Criteria

5.1 Criteria Worksheet

Staff completes a Criteria Worksheet for each candidate conservation property, and submits the worksheet to the LandComm for review. The Criteria Worksheet evaluates the property's resources, relation to the Land Trust's mission, and project feasibility and risks, including:

- Relation to Focal Areas and Regions of Interest
- Location and size
- Proximity to other conserved lands, and potential to conserve adjacent lands
- Natural resources identified by government body or other conservation plan
- Habitat values
- Public Access
- Scenic Resources
- Stewardship Issues
- Project Feasibility, including title, hazardous waste, access or other issues
- Legal, ethical or public image problems

Through evaluation of the Criteria Worksheet, Staff and the LandComm determine and document that candidate conservation projects provide a public benefit, and meet the Internal Revenue Code's (IRC) conservation purposes test, based on IRC 170(h) and any other federal or state charitable trust laws or other requirements. The completed Criteria Worksheet is kept in the project file.

5.2 Site Inspection

Staff visit all candidate conservation properties early in the transaction process. The site visits include an assessment of conservation values and project feasibility, boundary identification, and inspections for hazardous wastes and other environmental contamination. Maps and other documentation from site visits are kept in the project file.

The LandComm visits all candidate conservation properties prior to recommending the project for Board approval to determine whether the property meets the land trust's criteria and review project feasibility. Board members are invited to attend all site visits once the date is selected by the LandComm.

5.3 Project Planning

Land Trust Policy states that Staff work on a truly cooperative basis with owners of parcels that are candidates for conservation, and landowners are fully informed of the potential and feasible conservation options for their property. These options include donation of conservation easement or fee title, purchase of conservation easement or full title when feasible, bequest, or reserved life estate. Staff will also recommend the

landowner explore working with another conservation organization or agency if appropriate.

If the landowner will grant a conservation easement, Staff prepares a Conservation Plan for the property for the Land Trust attorney's reference in reviewing the conservation easement.

Staff prepare a letter outlining the proposed project for the landowner, including restrictions, reserved rights, and other details of an easement or structure of a fee donation. The letter also outlines the responsibilities of the landowner and the Land Trust, the sequence of events to complete the easement, and additional information needed by the Land Trust. The letter also describes the Land Trust policy of requesting a donation toward the Land Trust's Stewardship Fund to offset the costs of stewarding the property or easement in perpetuity. The amount requested is based on a template completed by the Conservation Lands Manager.

Staff document techniques for conserving candidate properties through the correspondence, notes, maps and other documents related to the project.

5.4 Partnerships

Staff and the LandComm evaluate the role a partnership may play in land conservation projects. Normally, if the Land Trust does any fundraising for a property, it will retain ownership. If the property is transferred to a qualified conservation entity, the deed will be subject to a conservation easement or deed covenants.

If the Land Trust engages in a partnership, Staff will draft a written Memorandum of Understanding between the two organizations outlining the goals of the project, roles and responsibilities, legal and financial arrangements, and public acknowledgements for each organization involved in the project.

The Conservation Project Manager meets four times per year with Georges River Land Trust's Conservation Project Manager to discuss potential and current projects in the overlap area between the two land trusts.

5.5 Nonconservation Lands

The Land Trust can acquire land that does not meet the organization's selection criteria for conservation land outlined in the Criteria Worksheet with the intent of using the proceeds from the sale of the property to advance its mission. Staff, LandComm and the Board of Directors should carefully weigh project feasibility and risks, including question 4.9 on the Criteria Worksheet;

There are no legal, ethical, or public image problems associated with the acceptance of the property.

- *No conflict of interest on the Board of Directors*
- *Does not jeopardize IRS 501(c)(3) status or other IRS code requirements*
- *Does not impose a negative economic impact on the community*
- *Is not opposed by a substantial number of residents or the town*

- *Is not part of a controversial or inappropriate land development proposal or activity*

Staff ensures that the donor's intent to transfer ownership of land for future sale, with the proceeds to benefit future conservation projects of the organization is clearly documented in a Memorandum of Understanding or similar document.

6. Land Conservation Transactions

6.1 Legal Review and Technical Expertise

All conservation project documents and agreements are reviewed by an attorney familiar with real estate law, conservation easements, and tax law. As required by the project, the Land Trust secures appropriate expertise in financial, real estate, scientific, and land and water management matters.

6.2 Independent Legal Advice

Land Trust Policy states that landowners who engage in transactions with the Land Trust are strongly encouraged in writing from the Staff to obtain their own legal, financial and tax planning advice regarding the transaction. The Land Trust does not provide advice to landowners on these matters.

Staff provide landowners with letters outlining the terms of proposed conservation projects (see Section 5.3 Project Planning), with language encouraging them to consult an attorney and financial advisor, such as; *"I hope that you will share this information with your financial advisor and your attorney. I have outlined the terms of the easement that fit with your desire to ensure that your property will not be further developed and the fields will remain available for agriculture. I hope that your conversations with your advisors will help determine if this vision also fits with your future financial needs."*

6.3 Environmental Due Diligence for Hazardous Materials

Staff completes the Land Trust's Hazardous Waste Inspection Checklist, including:

- Background research to ensure the property is not an EPA Superfund Site, or on the Maine Department of Environmental Protection's list of properties containing hazardous waste spills, underground storage tanks, and other uncontrolled substances.
- Research town or city zoning ordinances
- Examine recent aerial photographs of the property
- If any of the Background Research reveals evidence that the property may contain hazardous waste, contact the Department of Environmental Protection and assess any additional information
- Site visit to examine the property for signs of hazardous waste or other environmental contamination

- Research with landowner and abutters to learn past and current uses of the property

If any of the research reveals hazardous materials on the property, the Land Trust will pursue a Level Two inspection of the property conducted by an environmental engineer or hydrogeologist. The outcome of this research will determine whether or not the Land Trust should proceed with conservation of the property.

6.4 Board Consideration and Approval Process

Based on Policy, Staff provide the Board with a Conservation Project Information Document that outlines the relevant features of the project, including a location map and property map, estimated stewardship budget, overview of the property's conservation values, and states the LandComm's recommendation regarding protection of the parcel.

Staff present an overview of land conservation projects on the agenda of the monthly Board of Directors meeting to the Board, including a location map and property map and photographs of the subject property to background the Board members unable to attend the scheduled LandComm site visit to the property. Ultimately, the Board must review and approve all land transactions.

6.5 Conservation Easement Transactions

6.5.1 Determining Property Boundaries

Based on Policy, Staff evaluate the boundaries of all candidate conservation easement lands to determine if they are adequately and accurately marked, and will require survey by licensed land surveyors when appropriate.

If an easement contains restrictions that are specific to certain areas within the property, including building envelopes or separate land use areas (such as forever wild or agricultural areas), the locations of these areas can be identified in the field, and are clearly described in the easement, associated legal descriptions, maps, and baseline data. At minimum, these internal boundaries must be located and mapped with high quality GPS equipment, if not by a licensed land surveyor.

6.5.2 Appraisals

If the Land Trust will purchase the conservation easement, Staff will commission an independent real estate appraiser to appraise the easement proposed for sale to the Land Trust. Staff provide the appraiser with a copy of the final draft of the conservation easement in order to value the terms of the easement properly. Staff ensure that all appraisals adhere to the Uniform Standards of Professional Appraisal Practices, that the appraiser is familiar with conservation easements, and reviews the appraisal to ensure that comparable properties and estimations of value are valid.

Based on Policy, in most instances, the Land Trust will not pay more than the fair market value of the easement as established by the appraisal, though it is acceptable to

pay up to 10% above that value due to the fact that all appraisals are matters of opinion of value based on that appraiser's experience and collected information. The Board may decide to pay more than fair market value in rare circumstances provided conservation of the parcel is paramount to protect a unique or very rare resource that is at great threat of destruction. In such instances, Staff will comprehensively document the foundation of the Board's decision to ensure that the excess payment was made to protect critically important conservation values and public benefits.

6.5.3 Easement Drafting

Staff draft conservation easements based on model easements previously developed by Staff in collaboration with Land Trust attorneys. An attorney representing the Land Trust reviews the final conservation easement prior to closing, and may review the easement at other points during the drafting and negotiation period. Model easements are in two forms;

- Forever Wild conservation easement
- Agricultural and Forest Management conservation easement

Staff ensure that the restrictions in the conservation easement are exclusively for conservation purposes, according to Internal Revenue Code, Section 170(h), including:

- *Preservation of land areas for outdoor recreation by, or the education of, the general public*
- *Protection of relatively natural habitat for fish, wildlife, or plants, or similar ecosystem*
- *Preservation of open space (including farmland and forest land) where such preservation is*
 - *For the scenic enjoyment of the general public*
 - *Or pursuant to a federal, state or local governmental conservation policy and will yield a significant public benefit.*

Conservation Easements clearly identify the purpose of the restrictions on the property they protect, listing the conservation values such as scenic resources, prime agricultural soils, undeveloped forested habitat, wetland resources, rare habitats, and other ecological values. Any permitted uses will not impair the conservation values of the property. Staff ensure, through consultation with the Conservation Lands Manager and LandComm, that the restrictions listed in the conservation easement are enforceable by the Land Trust.

Conservation Easements need to ensure that the Land Trust has proper access to the property for monitoring and enforcement of the conservation restrictions, normally outlined in Section 9. Holder's Affirmative Rights, of the easement document.

If the Land Trust purchases the conservation easement, the right to invite the public to the property needs to be granted to the Land Trust.

The exhibits necessary for a conservation easement includes;

- Exhibit A – a metes and bounds description of the property, provided by the landowner's attorney
- Exhibit B – a reduced version of a survey, with "Protected Property" and "Grantor's Reserved Land" clearly labeled. If a survey is not available a GIS map

of the property, interior and exterior easement boundaries and other property features can substitute for a survey map. The survey is supplied by the landowner's surveyor, or if the Land Trust is purchasing the easement, by a surveyor commissioned by the Land Trust. The Land Trust will provide GIS mapping of the property as needed.

- Exhibit C – a metes and bounds description of any use areas delineated in the easement.
- Other Exhibits as necessary.

6.5.4 Recordkeeping

Based on Policy, Staff document stages of each land conservation project using the Conservation Easement Checklist. The checklist provides a framework for documentation of projects, supplemented by other written documentation, including legal agreements, written correspondence, printed copies of email exchanges, notes from phone conversations, and appraisals. Compilation of these files creates a complete record of information related to the transaction for the project file.

Final signature copies of the conservation easement are printed on acid-free paper. All documents are placed in fireproof filing cabinets as soon as a project is under written acquisition agreement or closed.

6.5.5 Title Investigation and Subordination

Based on Policy, Staff confirm that the property has clear title, including notice of any mortgage or liens, or other encumbrances that must be subordinated prior to acceptance of the conservation easement. Subordinations and confirmation of clear title are required in writing prepared by the landowner's attorney, in the form of a letter of opinion on title or proof of title insurance.

If the Land Trust is purchasing the conservation easement, the Land Trust will engage an attorney to complete a comprehensive title search to ensure the property has no encumbrances.

6.5.6 Baseline Data

Based on Policy, Baseline Data for conservation easements is collected and prepared prior to the closing of the acquisition, and the landowner granting the easement signs the baseline documentation acknowledgement form that confirms that the baseline documentation accurately and completely characterize the subject parcel at the time of closing.

The Executive Director and the President of the Board of Directors both sign the Baseline Data acknowledgement, since the President has often not extensively visited the properties.

The Conservation Project Manager prepares Baseline Data for conservation easements. Practices for developing Baseline Data are detailed in the Stewardship Practices notebook.

6.5.7 Recording

Conservation easements and all of the associated exhibits are recorded at the appropriate Registry of Deeds as soon as possible after the transaction closes. The original, recorded document is kept in the Land Trust project files, and copies are sent to the landowner and the landowner's attorney for their files.

Baseline Data Acknowledgement forms are not recorded, but they are notarized.

6.6 Fee Title Transactions

6.6.1 Determining Property Boundaries and Access

Based on Policy, Staff evaluate the boundaries of all candidate conservation lands to determine if they are adequately and accurately marked. Unless a boundary survey is available at the time the parcel is acquired, the Land Trust will commission a survey by a licensed land surveyor as soon as feasible, and if necessary to clarify any title or boundary matters, preferably to be completed prior to closing the transaction so that all boundaries and title matters are fully known before the property is purchased by the Land Trust.

To commission a survey, Staff will request proposals from two or more surveyors available to complete the work, and review the proposed scope of work and estimated cost. When feasible for surveys to be commissioned for several abutting parcels, such as in a Focal area, Staff will work to secure a contract for the entire area from one surveyor to reduce costs.

The Land Trust needs to secure adequate functional access to properties it acquires through purchase or donation, to properly steward and monitor the property. The access needs to be consistent with that described in the appraisal upon which the purchase price or donation value is based.

6.6.2 Appraisals

If the Land Trust will purchase the property, Staff will commission an independent real estate appraiser to appraise the property proposed for sale to the Land Trust. Staff ensure that all appraisals adhere to the Uniform Standards of Professional Appraisal Practices, and reviews the appraisal to ensure that comparable sales and estimations of value are valid.

Based on Policy, in most instances the Land Trust will not pay more than the fair market value of the parcel as established by the appraisal, though it is acceptable to pay up to 10% above that value due to the fact that all appraisals are matters of opinion of value based on that appraiser's experience and collected information. The Board may decide to pay more than fair market value in rare circumstances provided conservation of the parcel is paramount to protect a unique or very rare resource that is at great threat of destruction. In such instances, Staff will comprehensively document the foundation of the Board's decision to ensure that the excess payment was made to protect critically important conservation values and public benefits.

6.6.3 Recordkeeping

Based on Policy, Staff document stages of each land conservation project using the Fee Title Acquisition Checklist. The checklist provides a framework for documentation of projects, supplemented by other written documentation, including legal agreements, written correspondence, printed copies of email exchanges, notes from phone conversations, and appraisals. Compilation of these files creates a complete record of information related to the transaction for the project file.

Final signature copies of the deed and other permanent legal documents are printed on acid-free paper. All documents are placed in fireproof filing cabinets as soon as a project is under written acquisition agreement or closed.

6.6.4 Title Investigation

Based on Policy, Staff confirm that a property to which the Land Trust will acquire fee title has clear title, including any easements, rights of first refusal, or deed restrictions, prior to the closing of the transaction. Staff commission title searches with a Land Trust attorney familiar with title research to complete title letters. If the title search uncovers any questions in the title history to the property, the Land Trust acquires title insurance for the property based on its appraised value.

6.6.5 Recording

Deeds are recorded at the appropriate Registry of Deeds as soon as possible after the transaction closes. The original recorded document is kept in the Land Trust project files, and copies are sent to the landowner and the landowner's attorney for their files.

When the Land Trust acquires an Option to purchase real estate, Staff also acquire a Memorandum of Option which is recorded at the Registry of Deeds. The Memorandum is a one-page summary of the Option agreement that outlines the property location, buyer, seller and expiration date of the Option, but does not list the Option price or the details of the agreement.

6.7 Bequests of Land or Easements

If a landowner plans to donate land or a conservation easement as a bequest in their will, Staff obtains a copy of the will to have on file in the Land Trust office. In addition, the Land Trust normally enters into a Memorandum of Understanding outlining the future management of the property – such as sale of a residence, management of natural resources or structures, and public access.

If a landowner plans to donate a conservation easement to the Land Trust as a bequest, Staff drafts the conservation easement to be included in the will.

The landowner becomes a member of the Summit Circle, which is a classification of donors who have endowed the Land Trust through planned gifts in their estate planning.

6.8 Selling Land or Easements

The Land Trust obtains a qualified independent appraisal that reflects any conservation interests retained or expected for the property. The Land Trust markets the property and selects buyers in a manner that avoids any appearance of impropriety and preserves the public's confidence in the Land Trust.

The Land Trust needs to adhere to Conflict of Interest Policy if selling to an insider.

6.9 Transfers and Exchanges of Land

The Land Trust considers whether the new holder can fulfill the long-term stewardship and enforcement responsibilities, ensures that the transaction does not result in a net loss of important conservation values and, for donated properties, ensures that the transfer is in keeping with the donor's intent. If transferring to a party other than another nonprofit organization or public agency, the consideration is based on a qualified independent appraisal in order to prevent private inurement or impermissible private benefit.

7. Tax Benefits

7.1 Tax Code Requirements

Based on Policy, the Land Trust will not provide any assurances to landowners who are donating interests in real estate that their donation will be deductible for any tax benefit, nor any statement declaring the amount of the monetary value of the donated interest or what amount might be accepted by the IRS or the State of Maine.

Early in the development of land preservation projects, Staff write potential land or easement donors who may claim a federal or state income tax deduction that the project must meet the requirements of the IRC 170(h) and any other state or federal regulations. Staff include a copy of IRC 170(h) and IRS Notice 2004-41 regarding Charitable Contributions and Conservation Easements.

7.2 Appraisals

Based on Policy, Staff write all potential donors of interests in real estate that are anticipated to have a value over \$5,000 that documenting the value of their donation will require that they commission an independent real estate appraisal of the property. Staff will inform landowners that the Land Trust will not knowingly participate in projects where it has significant concerns about the tax deduction or appraisal. Staff does not make any assurances as to the deductibility, value, or potential tax benefits of a proposed gift of land or conservation easement.

If requested, Staff might provide landowners with a list of appraisers they can work with on their project. The list includes information on the appraisal process, as typically stated:

"The following is a brief list of appraisers familiar with land conservation projects. This list is for informational purposes only and no endorsement of specific businesses or services is intended. There are no doubt other appraisers throughout the state who are

familiar with conservation easements and landowners may certainly use appraisers who are not on this list. Before engaging an appraiser, Coastal Mountains Land Trust recommends that landowners inquire about the appraiser's experience with conservation projects and request a written estimate of the fees for the appraiser's service. The cost of the appraisal will be the landowner's responsibility. This cost might be tax-deductible."

7.3 Donee Responsibilities – IRS Forms 8283 and 8282

The Land Trust is responsible for documenting the value of gifts of land or conservation easements received by signing IRS Form 8283. Once Section B, Part 1, "Information on Donated Property" and Part 3, "Declaration of Appraiser" are complete, the landowner sends IRS Form 8283 to the Land Trust along with a complete copy of the appraisal of the donated property interest. If the Land Trust believes the gift has not been properly appraised, Staff will contact the landowner to discuss the appraisal and suggest that a new or updated appraisal be completed. Staff will not sign Form 8283 without a proper appraisal of the donated property interest.

Staff write landowners a letter outlining the procedure for completing 8283, and includes typical language to cover our Policy:

"In order to document your generous donation, the Land Trust will need to receive a copy of the completed appraisal prior to signing Form 8283. Form 8283 will need to be prepared by you or your accountant, and your appraiser, and then sent to the Land Trust for our signature in Part IV, Donee Acknowledgement.

As a result of increased attention to land conservation donations from the IRS, the Land Trust has recently updated its policies regarding documentation of donations in order to ensure that the value of gifts we receive are accurately represented. These policies require receiving copies of appraisals prior to signing an acknowledgement of their value, and if necessary, not signing the Form 8283 should we have strong reservations about the statement of value about a donation. We believe this approach will ultimately protect the land conservation community – both donors and land trusts – as it helps ensure a future of sound conservation transactions. We do not anticipate any issues surrounding your appraisal, but will contact you if we have any questions."

If the Land Trust sells or transfers a donated property (or any portion of a property) for any use other than conservation or for any financial consideration within two years after the date of donation, the Land Trust submits IRS Form 8282 to report the sale or transfer, and provides the donor with a copy.

8. Conflicts of Interest

Land Trust Policy, Section 7. Conflicts of Interest, addresses conflicts of interest that the Board may face in land conservation transactions.

On Project Information Sheets distributed to the Board of Directors in their monthly packets in preparation for Board meetings, along with details on the conservation values, location, budget and other relevant information, the following

language is included to remind Board members to consider any potential conflict of interest they may have in the project:

Member(s) of the Land Preservation Committee and/or the Board of Directors might need to absent himself or herself from discussions and abstain from voting on this project (as required by the Land Trust's Conflict of Interest Policy). Please consider any potential conflict of interest you may have in this project, as described in our policies, and absent yourself prior to the discussion of this project at any Committee or Board meeting.

9. Volunteers

The Conservation Project Manager recruits, trains, and supervises two or three volunteers to contact owners of property that is not located in Focal Areas but has significant conservation value. These Conservation Project Coordinators also respond to inquiries made to the Land Trust by landowners concerning conservation of their land by communicating with the property owner, describing conservation options, learning about the interests of the landowner, and if the project advances past the Criteria Worksheet evaluation, developing a conservation plan for the property with the landowner and ultimately, baseline data on the property. These volunteers need a substantial amount of training, including a full understanding of conservation options and the practices of the land preservation program, and a high level of attention to detail and organization.

10. Consultants

The Land Trust may engage consultants, including attorneys, surveyors, engineers, or ecologists, to assist with conservation planning, project review, and other tasks relevant to the land preservation program. If appropriate, these relationships are documented in a written contract. Staff will inform the consultants of Land Trust Practices and Policies that are relevant to their work.

11. Appendix Contents

- A. Conservation Planning Documents
 - 1. Conservation Priority Identification Project (2000)
 - 2. Western Penobscot Bay Upper Watershed Conservation Planning Process (2004)

- B. Sample letter for outreach in a Focal area or region of interest
- C. Criteria Worksheet
- D. Conservation Plan
- E. Letter outlining the proposed project for the landowner
- F. Hazardous Waste Inspection Checklist,
- G. Conservation Project Information Document
- H. Conservation Easement Checklist
- I. Baseline Data acknowledgement.
- J. Fee Title Acquisition Checklist.
- K. IRC 170(h) and IRS Notice 2004-41: Charitable Contributions and Conservation Easements
- L. IRS Form 8283
- M. Instructions for IRS Form 8283