**Sample Review Checklist – Landowner Appraisal for Donations**

**Project Name:**

**Landowner:**

**Appraiser:**

**Reviewer: Date:**

Appraiser Information

* Is the appraisal signed & dated on the appropriate pages? Y N
* Is the appraiser certified? Y N
  + Is his/her certification included? Y N
* Does the appraisal conform to USPAP? Y N
* Does the appraiser provide SSN or EIN? Y N

Appraisal

* What is the effective date of the appraisal? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
  + Must not be more than 60 days prior to donation and must not ‘as of’ after donation
* Does the appraisal indicate that the fee is a percentage of the value? Y N
* What type of appraisal? (Restricted rpt not ok) Summary Self-contained
* Does the appraisal contain:
  + Language that it is prepared for tax purposes? Y N
  + The federal definition of fair mkt value: ‘the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the facts’ Y N
  + A description of the property and interests in sufficient detail to ensure that it is an accurate description of the gift? Y N
  + The appraised fair market value of the contribution? Y N
    - Are there significant concerns about the value? Y N
  + The method of valuation used? Y N
  + Specific basis for the valuation, ie comparable sales? Y N
* For conservation easements
  + Does landowner own abutting land? Y N
    - If so, has analysis been done on value change of contiguous property?
  + Valuation done on before & after analysis? Y N

Comments/Follow-Up: