

Full Donations of Land / Appraisals

- The purpose of the Appraisal Report on full donations is to provide an Appraisal Report that can be used by the State Lead Agency (State Forester) to approve the donation as contributing as cost-share to the Project. This appraisal report cannot be used by the landowner for any IRS [170 (h)] /Taxes/Donation purpose.
- Forest Legacy Project funds cannot be used to pay for an Appraisal Report for a full donation of land.
- The Appraisal Report does not need to be a Yellow Book appraisal.
- An Appraisal Review Report is not required.
- Appraisals completed for full donations (FEE or CR) cannot be contracted by the landowner and the landowner cannot be listed as the “Client” or an “Intended User”. The Landowner can provide the funds to pay for the appraisal, but they cannot directly contract or communicate with the appraiser at any point in the appraisal process. The “Commonwealth of Massachusetts” must be listed as a “Client” and an “Intended User”. The Land Trust/NGO and Municipality may also be listed as the “Client” and / or an “Intended User” (depending on who will hold the Fee/CR). The US Forest Service should also be listed as an “Intended User”.
- An Appraiser contracted by the Landowner to complete an Appraisal Report for IRS/Taxes/Donation purposes, before the above mentioned Appraisal Report is completed for Forest Legacy purposes, must not be contracted with to complete the Appraisal Report for Forest Legacy purposes.