

Appraiser(s):
Reviewed by:
Review Date:
Effective Date:
Highest & Best Use - Before:
Highest & Best Use- After:
Size of Easement:
Size of Larger Parcel:
Interest Appraised:

Project:
Property Identification:
Property Type:

Value Conclusion – Before:	\$	-
Value Conclusion – After:	\$	-
Value of Cons, Esmt. - (Before – After):	\$	-
Enhancement to Potentially Enhanced Property:	\$	-
Charitable Contribution - (Easement – Enhancement):	\$	-

NA: Not Applicable
 A: Applicable/Appropriate
 I: Incomplete/Inadequate

Title Page:	N/A	A	I
Property Address or Identification:			
Effective Date:			
Appraiser's Name:			
Appraiser's Address:			
Letter of Transmittal:	N/A	A	I
Date of Letter:			
Identification of Property:			
Property Rights Appraised:			
Reference to Accompanying Report:			
Self-Contained Means of Reporting:			
Effective Date of Appraisal:			
Appropriate Hypothetical Condition:			
Extraordinary Assumptions:			
Special Limiting Conditions:			
Special Legal Instructions:			
Estimate of Before Value:			
Estimate of After Value:			
Estimate of Conservation Easement:			
Enhancement to Pot. Enhanced Prop:			
Charitable Contribution:			
Appraiser's Signature:			

Table of Contents:	N/A	A	I
Pages Numbered:			
Certification:	N/A	A	I
Facts True & Correct:			
Limited Only by Assumptions:			
Limited Only by Hypothetical Conditions:			
Intended User of Review is SPC only for Georgia Tax Credit			
No Interest in Property:			
No Contingent Fee:			
Conforms to USPAP:			
Conforms to State of Georgia:			
Conforms to Professional Organization:			
Prior Experience with Property:			
Property Inspection Date:			
Professional Assistance:			
Before Value:			
After Value:			
Value of Conservation Easement:			
Value Increase of Potentially Enhanced Prop:			
Value of Charitable Contribution:			
Effective Date:			
Exclusion of Items Not Pertinent:			
Exclusion of Items beyond Assignment:			

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Project:
Property Identification:
Property Type:

Project:	0
Appraiser(s):	0

Property Identification:	0
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Summary of Salient Facts & Conclusions:	N/A	A	I
Identification of Property:			
Effective Date of Value:			
H&BU Before:			
H&BU After:			
Brief Description Before:			
Brief Description After:			
Value Before:	N/A	A	I
Sales Comparison (Required):			
Development Method:			
Value Estimate:			
Value After:	N/A	A	I
Sales Comparison:			
Development Method:			
Value Estimate:			
Value of Conservation Easement:			
Value of Pot. Enhanced Prop:			
Value of Charitable Contribution:			
Photographs of Subject:	N/A	A	I
Identified:			
Dated:			
Showing Location & Direction with North arrow:			
Assumptions & Limiting Conditions:	N/A	A	I
States Appropriate & Necessary Assumptions & Limiting Conditions:			
Exclusion of Unauthorized Assumptions:			
Does not become Limited Appraisal:			
Scope of Work:	N/A	A	I
Client			
Intended User(s):			
Intended Use:			
Effective Date:			
Geographical Area Covered:			
Time Period Searched:			
Type of Market Data Researched:			
Extent of Market Confirmation:			
References and Data Sources Used:			
Applicability of All Standard Approaches:			
Exclusion of any Approaches Explained:			
Implication of all Hypothetical Conditions Or Extraordinary Assumptions:			
Purpose:	N/A	A	I
Purpose of Appraisal Before:			
Purpose of Appraisal After:			
Property Rights Appraised Before:			
Property Rights Appraised After:			
Correct Definition of Market Value:			
Exposure Period:			
Summary of Appraisal Problem:	N/A	A	I
No Special Appraisal Problems Encountered:			
Appraisal Problems Described:			

Problems in Estimating Market Value:			
Estate or Interests Appraised:			
Principal differences Before and After:			
Change in Highest and Best Use Discussed:			
Self Contained Report (not summary):			
Reports by Others:	N/A	A	I
Describe:			
Method Used:			
Weight or Reliance:			
Qualification - Appraiser:	N/A	A	I
Held out as an appraiser:			
Qualified to make appraisal:			
Not Land Owner:			
Not Taxpayer Claiming Deduction:			
Not a Party to the Transaction:			
Not Employed by or Related:			
Viewed as Independent:			
Understands Consequences of Over Statement:			
Earned Designation or Minimum Education:			
Regularly Performs Appraisals for:			
Meets Other Requirements as Might Apply :			
Demonstrate Verifiable Education & Experience:			
Not Prohibited by IRS for Conservation Esmts:			
Qualification - Report:	N/A	A	I
Valuation within 60 Days of CE closing:			
Does Not Invoke Prohibited Fees:			
Date or Expected Date of Contribution:			
Name, Address, & Taxpayer Identification #:			
Statement For Income Tax Purposes:			
Prepared, Signed & Dated:	N/A	A	I
IRS Form 8283 – Part I: by Seller/Donor			
IRS Form 8283 – Part II: by each CE Appraiser			
IRS Form 8283 – Part III: Donee/Purchaser			
Factual Data - Before:	N/A	A	I
Legal Description – Before Conservation Esmt:	N/A	A	I
Legal Description:			
Area, City, and Neighborhood Data - Before:			
Land Data – Before:	N/A	A	I
Present Use (Specifically Required):			
Accessibility:			
Road Frontage:			
Topography:			
Soils:			
Vegetation (Products & Timber):			
Views:			
Size:			
Shape:			
Utilities Available:			

Appraiser(s):
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Project:
Property Identification:
Property Type:

Project:	0
Appraiser(s):	0

Property Identification:	0
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Mineral Deposits (Specifically Required):			
Water Rights:			
Easements & Outstanding Rights:			
Beneficial & Detrimental Location Factors:			
Hazardous Substances:			
Flood Hazard (Specifically Required):			
Condition of Property:			
Land Physically Appropriate for Development:			
Conservation Easement Data:	N/A	A	I
Verify Conservation Easement attached:			
Verify CE Baseline attached:			
Discuss Management Plan:			
Description of Other Related Documents:			
Improvement Data:	N/A	A	I
Dimensions:			
Square Feet:			
Chronological & Effective Ages:			
Dates of Significant Remod. Or Rehab:			
Condition:			
Type & Quality of Construction:			
Present Use:			
Occupancy:			
Standard for Measuring Rentable Area:			
Fencing:			
Landscaping:			
Equipment:			
Paving:			
Irrigation System:			
Water Source:			
Other:			
3-Year Sales History or Last Sale before CE:	N/A	A	I
Name of Seller:			
Name of Buyer:			
Date:			
Price:			
Conditions of Sale:			
Interest Conveyed (any restrictions):			
Financing Use:			
Did Sale Reflect Market at Time:			
Offers to Buy or Sell:			
Assessed Value & Tax Load - Before:	N/A	A	I
Tax Parcel Number(s)			
Current Valuation(s):			
Assessment Percentage of Value:			
Tax Rate:			
Dollar amount of Taxes:			
Tax Calculation if not Specifically Taxed:			
Tax Benefit of Conservation Use Value Assessment (CUVA)			

Zoning - Before:	N/A	A	I
Zoning Classification:			
Description of Intent of Zoning:			
Anticipated Future Land Use:			
Recent Re-zoning Reported:			
Probability of Rezoning			
Possible Non-Conformity Addressed:			
Other Use Regulations:			
Data Analysis and Conclusions - Before:	N/A	A	I
Definition of Highest & Best Use:			
Larger Parcel Determination:			
Reasonable Probability Addressed:			
Physically Possible Analysis – Before:			
Legally Permissible Analysis – Before:			
Financially Feasible Analysis - Before:			
Maximally Productive Analysis – Before:			
Probability of Rezoning - Before:			
Other Approvals			
Market analysis to support HBU - Before:			
HBU - Larger Parcel Before:			
Avoidance of Non-Economic Use in Definition:			
Avoidance of Non-Economic Use Conclusion:			
Easement Valuation by Direct Comparison:	N/A	A	I
Suitable Sales Data Do Not Exist:			
Same or Similar H&BU Before & After"			
Same or Similar Location:			
Same or Similar Physical Characteristics:			
Same or Similar Con. Esmt. Terms:			
Same or Similar Motivation:			
Not Subject to Duress:			
Same or Similar Benefits or Damages:			
No Bargain Sales or Non-Cash Sales:			
Differences Weighed:			
Each Sale Compared to Subject Land:			
Evidence in Support of Adj. Characteristics:			
Evidence for Magnitude of Adjustments:			
Expression of Weight Given to Best Sales:			
Rationale for Conclusion Explained:			
Con. Esmt. Value, Sales Comparison - Direct:			
Land Valuation Before (Required):	N/A	A	I
Adequate Number of Sales For Comparison:			
Inclusion of Recent Subject Property Sales:			
Location:			
Buyer's Name or Names:			
Seller's Name or Names:			
Date of Sale:			
Price:			
Legal Description:			

Appraiser(s):
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Project:
Property Identification:
Property Type:

Project:	0
Appraiser(s):	0

Property Identification:

Type of Sales Instrument:			
Document Recording Information:			
Verification:			
Interest Conveyed:			
Financing Terms:			
Conditions of Sale:			
Zoning:			
Present Use:			
Highest and Best Use Estimate:			
Physical Characteristics:			
Adjustment for Financing If Needed:			
Differences Weighed:			
Each Sale Compared to Subject Land:			
Evidence in Support of Adjusted Characteristics:			
Evidence for Magnitude of Adjustments:			
Expression of Weight Given to Best Sales:			
Rationale for Conclusion Explained:			
Value Conclusion, Sales Comparison - Before:			
Development Method - Before:	N/A	A	I
Explanation of Applicability & Necessity:			
Not First Property So Developed in Market::			
Highest & Best Use to Develop Now:			
Development Allowed by Current Zoning:			
Reasonable Probability of Approval:			
Linkages sufficient to attract purchasers:			
Supply & Demand Supports Development Now:			
Identifies Specific Type Retail Products:			
Identifies Pricing of Each by Sales Comparison:			
Evidence Market Demand Exists,(% of Capture):			
Market Support for Price of Retail Product:			
Market Support for Absorption Rate:			
Other Income Included:			
Evidence Supporting Sales Expenses:			
Closing Costs Identified & Supported:			
Real Estate Taxes Accounted for:			
Financing Accounted For:			
Market Support for General & Admin. Expense:			
Identification of Value Date in Dev. Cycle:			
Derivation of Completion of Sales Date Shown:			
Market Derivation of Discount Rate Shown:			
Calculation of Present Value Shown:			
Value Conclusion, Dev. Method - Before:			
Rational Conclusion of Value - Before:			
Reconciliation - Before:	N/A	A	I
Reliability of Each Approach Indicated:			
Weight Given Each Approach Presented:			
Development Method Secondary to Sales Comparison Approach:			
Rationale Presented for Final Estimate:			

Sum of Elements Avoided:			
Reasonability & Confirmation of Other Reports:			
Factual Data After:	N/A	A	I
Legal Description. - After Conservation. Esmt:			
No Change Stated:			
Changes Given & Made Clear:			
Area, City, and Neighborhood Data:			
No Change Stated:			
Changes Given:			
Land Data – After Conservation Easement:	N/A	A	I
Anticipated Use:			
Accessibility:			
Road Frontage:			
Topography:			
Soils:			
Vegetation (Products & Timber):			
Views:			
Size:			
Shape:			
Utilities Available:			
Mineral Deposits:			
Water Rights:			
Easements & Outstanding Rights:			
Beneficial & Detrimental Location Factors:			
Hazardous Substances:			
Flood Hazard (Specifically Required):			
Condition of Property:			
Limits on Future Use:			
Assessed Value & Tax Load After:	N/A	A	I
Discuss possible Assessed Value & Tax After CE, if any			
Zoning After:	N/A	A	I
Impact on Servient Estate and/or proximate family owned property			
Probability of Rezoning Cause by CE:			
Non-Conformity Addressed:			
Impact of Other Use Regulations:			
Data Analysis and Conclusions After:	N/A	A	I
Reasonable Probability Addressed:			
Physically Possible Analysis – After:			
Legally Permissible Analysis – After:			
Financially Feasible Analysis - After:			
Maximal Productive Analysis – After:			
Probability of Rezoning - After:			
Probability of Other Approval - After:			
H & B U – After:			
Impact of Conservation Easement on H & B U:			
Valuation - After:	N/A	A	I
Use of Different Sales:			
Adequate Number of Sales For Comparison:			

Appraiser(s):
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Review Date:

Project:
Property Identification:
Property Type:

Project:	0
Appraiser(s):	0

Property Identification:	0
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Location:			
Buyer's Name or Names:			
Seller's Name or Names:			
Date of Sale:			
Price:			
Legal Description:			
Type of Sales Instrument:			
Document Recording Information:			
Verification:			
Interest Conveyed:			
Financing Terms:			
Conditions of Sale:			
Zoning:			
Present Use:			
Highest and Best Use Estimate:			
Physical Characteristics:			
Conditions of the Sales:			
Adjustment for Financing If Needed:			
Differences Weighed:			
Each Sale Compared to Subject Land:			
Evidence in Support of Adjusted Characteristics:			
Evidence for Magnitude of Adjustments:			
Expression of Weight Given to Best Sales:			
Rationale for Conclusion Explained:			
Value Conclusion, Sales Comparison - After:			
Development Method - After:	N/A	A	I
Explanation of Applicability & Necessity:			
Not First Property So Developed in Market:			
Highest & Best Use to Develop Now:			
Development Allowed by Current Zoning:			
Reasonable Probability of Approval:			
Linkages sufficient to attract purchasers:			
Supply & Demand Supports Development Now:			
Identifies Specific Type Retail Products:			
Identifies Pricing of Each by Sales Comparison:			
Evidence Market Demand Exists,(% of Capture):			
Market Support for Price of Retail Product:			
Market Support for Absorption Rate:			
Other Income Included:			
Evidence Supporting Sales Expenses:			
Closing Costs Identified & Supported:			
Real Estate Taxes Accounted for:			
Financing Accounted For:			
Market Support for General & Admin. Expense:			
Identification of Value Date in Dev. Cycle:			
Derivation of Completion of Sales Date Shown:			
Market Derivation of Discount Rate Shown:			
Calculation of Present Value Shown:			
Value Conclusion, Dev. Method - After:			

Rational Conclusion of Value - After:			
Reconciliation - After:	N/A	A	I
Reliability of Each Approach Indicated:			
Weight Given Each Approach Presented:			
Development Method <i>Secondary to Sales</i>			
Rationale Presented for Final Estimate:			
Sum of Elements Avoided:			
Reasonability & Confirmation of Other Reports:			
Before and After Analysis:	N/A	A	I
Value Before less Value After Shown:			
Potentially Enhanced Property:	N/A	A	I
Potentially Enhanced Property identified:			
Market Data to Determine Enhancement:			
Derivation of Enhancement:			
Application of Enhancement to Potentially Enhanced Properties			
Indicated Value of Charitable Contribution:	N/A	A	I
Calculation Shown CE Value – Enhancement:			
Total Value of Charitable Contribution:			
Exhibits and Addenda:	N/A	A	I
Location Map:			
Subject Property Located:			
Land Sales Map:			
Subject Property and Sales Located:			
Subject Plot Plan:			
Entire Subject Property:			
Dimensions:			
Street Frontages:			
Easements Shown:			
North Arrow:			
Conservation Easement Identified:			
Presentation of Land Sales Not Used:			
Explanation for not using:			
Pertinent Title Documents:			
Title Report, If not Provided, say so:			
Special Instructions:			
Special Reports:			
Other Charts or Illustrations:			
Appraiser(s) Qualifications:			
Overall Effectiveness:	N/A	A	I
Accurate Mathematical Calculations:			
Inclusion of All Items:			
Clarity of Rationale:			
Final Action by Reviewer:	N/A	A	I
Report Approved:			
Report Needs Correction/Augmentation:			
Report Rejected:			
Personal Inspection:	N/A	A	I
By Appraiser(s):			
By Reviewer:			

Comments: