

**Practice 5A – Contemporaneous Written Gift Acknowledgment for Land or Conservation Easements  
Accreditation Requirements Annotated (also see the *Requirements Manual*)**

For gifts greater than \$250 the organization must issue a contemporaneous gift acknowledgment letter that includes the items highlighted below.

Name of your organization

Your Land Trust Name and Address

[DATE]

Dear [DONOR]:

Thank you for your recent [bargain sale] donation of a conservation easement on [XXX] acres of your land located on [ROAD] in [CITY], [STATE], recorded on [DATE]. I want to express my appreciation for this important gift to the future of our community. I know that this decision required many hours of careful thought and consideration on your part. Thank you for taking this important step.

Date of donation

Property/gift description (size, location, etc.)

Please retain this letter as our acknowledgement that ...

Statement that no goods and services (other than those identified) were provided

*for bargain sale... other than the purchase price of \$[AMOUNT]...*

*if other goods and services provided... other than tree-trimming services valued at \$[AMOUNT]...*

Value of goods/services provided, if applicable (e.g. in a bargain sale, services provided)

... [LAND TRUST] did not provide you with any goods or services in exchange for your contribution.

Again, please accept my personal thanks. Your example will help inspire many others who also care about the future of their land and our state.

Sincerely,

[NAME]  
President