

ANRC Appraiser Certification

This certification is made with respect to the appraisal I made of property (“Property”) described on Exhibit A attached to this certification to be contributed by _____ (“Donor”) to _____.

I certify to the best of my knowledge and belief:

1. I am a “qualified appraiser” as defined in Internal Revenue Code (“Code”) § 170 (f)(11)(E)(ii) and (iii) and within the transitional terms contained in IRS Notice 2006-96.
2. My analyses, opinions, and conclusions were developed, and my appraisal report relating to the Property was prepared, in conformity with generally accepted appraisal standards:
 - a. within the meaning of Code § 1.170(f)(11)(i), such as the Uniform Standards of Professional Appraisal Practice as developed by the Appraisal Standards Board of the Appraisal Foundation, and
 - b. if applicable, those established for qualified real property interests as defined under Code § 1.170(h)(2), as in effect on January 1, 2009, and the corresponding Treasury Regulations at 26 C.F.R § 1.170A-14(b), as in effect on January 1, 2009.
3. The appraisal of the Property satisfies all requirements for a “qualified appraisal” as that term is defined in Code § 1.170(f)(11)(E)(i), Treasury Regulations § 1.170A-13(c)(3) and IRS Notice 2006-96.
4. I have verifiable minimum education and experience to make appraisals of qualified real property interests as required by Code § 1.170(f)(11)(E)(i) and (ii).
5. I have not been barred from presenting evidence or testimony in any administrative proceeding before the Department of the Treasury or the Internal Revenue Service or other administrative bodies.
6. The appraisal of the Property has taken into account any increase in any “enhancement value” to any nearby property owned by donor, donor’s family or any related person.
7. I understand that a substantial or gross valuation misstatement resulting from an appraisal of the value of the Property that I know, or reasonably should have known, would be used in connection with a return or claim for refund, may subject me to a civil penalty under Code § 6695A.

I understand that Donor will provide this certification to the Arkansas Natural Resources Commission as part of Donor’s tax credit application for credits through the Arkansas Wetland and Riparian Zone Creation, Restoration, and Conservation Tax Credits Act.

Appraiser’s Signature: _____

Appraiser’s Printed Name: _____

Date: _____