

**PARCEL SHEET for  
 ENTITY APPLICATION for an AGRICULTURAL LAND EASEMENT (ALE)  
 AGREEMENT**

Section A: Agreement and Entity Information				
<b>1. This is a parcel sheet for an Entity application for an agricultural land easement<sup>i</sup> under the:</b> <i>(Select only one)</i> <b>Agricultural Conservation Easement Program – Agricultural Land Easement (ACEP-ALE)</b> <b>2014 Farm Bill Regional Conservation Partnership Program (RCPP) Agreement – ACEP-ALE</b>				
<b>2. Associated ALE-Agreement Type: (Select Only One)</b>  Cooperative Agreement <i>(all eligible entity types)</i>  Grant Agreement <i>(certified entities only)</i>  Program Agreement <i>(all eligible entity types)</i>	<b>3. Enrollment Type: (Select only one)</b> General ALE  Grassland of Special Environmental Significance (GSS)			
	<b>4. Transaction Type: (Select only one)</b> Standard ALE Transaction Pre-closing Buy-Protect-Sell Transaction* Post-closing Buy-Protect-Sell Transaction*  <i>*ALE cooperative or grant agreements may only have 1 associated parcel sheet for a buy-protect-sell transaction and must include all information required by the buy-protect-sell supplement to the application.</i>			
<b>5. Application Date:</b>	<b>6. State</b>	<b>7. Is this a substitute parcel?</b>	Yes	No
<b>8. Name – Applicant Eligible Entity:</b>				
<b>9. Email – Applicant Eligible Entity:</b>			<b>10. Telephone – Applicant Eligible Entity:</b>	
<b>11. Attached to ACEP Entity Application Number:</b> AGENCY USE			<b>12. ACEP Parcel Number:</b> AGENCY USE	

Section B: Landowner <sup>ii</sup> Information			
<b>1. What evidence of ownership are you providing? (Select all that apply)</b> <i>Attach the property deed or written purchase agreement to this parcel sheet.</i>		Property Deed Current Written Purchase Agreement	
<b>2. Name – Parcel Landowner – Primary Contact (must be a landowner listed on attached ownership document)</b>  <i>(Landowner identified here will serve as primary landowner contact and signatory to this application; signature of application by other listed landowners is optional)</i>	<b>3. Tax ID Number – Parcel Landowner (Primary Contact)</b>		
	<b>4. Telephone – Parcel Landowner (Primary Contact):</b>		
<b>5. Address – Parcel Landowner (Primary Contact):</b>		<b>6. Email – Parcel Landowner (Primary Contact):</b>	
<b>7. Identify all other landowners of record as stated on the most current evidence of ownership document.</b> <i>Enter the legal name as listed on the evidence of ownership document and the tax identification number of each individual or legal entity (Corporation, Limited Liability Company, Partnership, Trust, etc.) that is a landowner. Attach additional sheets as needed.</i>			
Enter Name of Individual or Legal Entity	Check Appropriate Box		Enter Tax ID Number
	Individual	Legal Entity	
Landowner Name:			TAX ID:
Landowner Name:			TAX ID:
Landowner Name:			TAX ID:
Landowner Name:			TAX ID:

<b>8. Do all the landowners have farm records established with the appropriate USDA service center agency? <i>If no, they must be established for each landowner with the appropriate USDA service center agency prior to submitting this application.</i></b>	<b>Yes</b>	<b>No</b>
<b>9. Do the landowners of this parcel meet the criteria for any of the following categories? (Check all that apply)</b> <i>Please note that providing this information is voluntary and will not be used when reviewing this application or determining whether the landowners meet the ACEP Landowner eligibility requirements.</i> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <b>Limited-Resource Farmer or Rancher<sup>iii</sup></b>  <b>Beginning Farmer or Rancher<sup>iv</sup></b>  <b>Not Applicable</b> </div> <div style="text-align: center;"> <b>Socially Disadvantaged Farmer or Rancher<sup>v</sup></b>  <b>Veteran Farmer or Rancher<sup>vi</sup></b> </div> </div> <i>Definitions are provided in footnotes below. More information is available at: <a href="http://www.lrftool.sc.egov.usda.gov/">http://www.lrftool.sc.egov.usda.gov/</a></i>		

**Section C: Parcel<sup>vii</sup> Eligibility and Land Use Information**

<b>1. Parcel Location - Farm and Tract Number, Legal Description, or Parcel Longitude and Latitude: (attach a map or provide a GIS shapefile of the location and offered area)</b>												
<b>2. Parcel Physical Address: (if different from address of Parcel Landowner – Primary Contact provided in Section B, Box 5 above)</b>												
<b>3. The land<sup>viii</sup> offered under this parcel sheet is: (Select one)</b> Private Land  Tribal, Allotted, Ceded, or Indian Land	<b>4. Parcel Offered Acres: (must be supported by evidence of ownership)</b>											
<b>5. Land Eligibility Category for Parcel: (Select only one)</b> Has prime, unique, or other productive soil (as identified in Web Soil Survey) <i>Percent of parcel that is prime, unique, or other productive soil:</i>  Contains historical or archaeological resources  Protects grazing uses and related conservation values  Furthers a State or local government policy consistent with the purposes of the ACEP. <i>Cite the State or local government policy consistent with the ACEP:</i>												
<b>6. Is the land being offered for enrollment: (Select all that apply)</b>  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;">Cropland</td> <td style="width: 50%; vertical-align: top;">Located in an area that has been historically dominated by grass land, forbs, or shrubs and could provide habitat for animal or plant populations of significant ecological value</td> </tr> <tr> <td style="vertical-align: top;">Rangeland</td> <td></td> </tr> <tr> <td style="vertical-align: top;">Pastureland</td> <td></td> </tr> <tr> <td style="vertical-align: top;">Grassland or land that contains forbs</td> <td style="vertical-align: top;">Nonindustrial private forest land that contributes to the economic viability of an offered parcel or serves as a buffer to protect such land from development.</td> </tr> <tr> <td style="vertical-align: top;">Shrubland for which grazing is the predominant use</td> <td style="vertical-align: top;"><i>Identify percent:</i></td> </tr> </table>			Cropland	Located in an area that has been historically dominated by grass land, forbs, or shrubs and could provide habitat for animal or plant populations of significant ecological value	Rangeland		Pastureland		Grassland or land that contains forbs	Nonindustrial private forest land that contributes to the economic viability of an offered parcel or serves as a buffer to protect such land from development.	Shrubland for which grazing is the predominant use	<i>Identify percent:</i>
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Shrubland for which grazing is the predominant use	<i>Identify percent:</i>											
<b>7. Is this parcel subject to a written pending offer<sup>ix</sup> for purchase of an agricultural land easement by the Eligible Entity?</b> <i>Attach the pending offer for purchase of an agricultural land easement to this parcel sheet. Not applicable for buy-protect-sell transactions.</i>	<b>Yes</b>	<b>No</b>										
<b>8. Is any portion of the parcel subject to an easement or deed restriction which provides similar protection as would be provided by enrollment in ACEP-ALE?</b> <i>Provide NRCS a copy of most recent title report or title commitment, if available at the time of application.</i>	<b>Yes</b>	<b>No</b>										
<b>9. Is there any portion of the Parcel where the purposes of ACEP would be undermined due to title issues or onsite or offsite conditions, such as risk of hazardous materials, permitted or existing rights of way, infrastructure development, mineral development, or adjacent land uses? If yes, provide NRCS a copy of existing reports or documentation identifying issues.</b>	<b>Yes</b>	<b>No</b>										
<b>10. Is the entire parcel accessible from a public road or is there an insurable, unconditional, and transferable legal right of recorded access for the term of the easement?</b> <i>Attach map showing access from a public road or evidence of insurable, unconditional, and transferable legal right of recorded access.</i>	<b>Yes</b>	<b>No</b>										

<b>Section D: Easement Value and Compensation Costs and Non-Federal Share Information</b> <i>These values may be estimates, subject to the final values being determined by an NRCS-approved appraisal report or easement valuation methodology.</i>		
<b>1. Easement Value and Compensation Costs</b>		
A. Estimated Fair Market Value of the ALE	\$	
B. Estimated Eligible Entity Cash Contribution <sup>x</sup> - for payment of easement compensation to the landowner ( <i>excluding Landowner Donations</i> )	\$	
C. Requested Federal Share for the ALE • <b>General ALE:</b> Federal Share cannot exceed 50% of Item A • <b>ACEP-ALE-GSS:</b> Federal Share cannot exceed 75% of Item A	\$	
D. Estimated Purchase Price <sup>xi</sup> of the ALE ( $D = B + C$ )	\$	
E. Estimated Landowner Donation toward easement value <sup>xii</sup> ( <i>generally, <math>E = A - D</math></i> )	\$	
F. Remaining Non-Federal Share needed to meet minimum requirement • <b>General ALE:</b> ( $F = C - (B+E)$ ) • <b>ACEP-ALE-GSS:</b> ( $F = (A-C) - (B+E)$ ) ( <i>If Item (F) ≤ \$0, enter \$0 here, Boxes 2 and 3 do not need to be completed, proceed directly to Box 4. If Item (F) &gt; \$0, enter the amount of Item (F) here and complete Boxes 2, 3, and 4 as instructed below</i> )	\$	
<b>2. Easement Stewardship Costs:</b> <i>If Item (F) above is greater than \$0 (<math>F &gt; \\$0</math>), enter the amounts that qualify for inclusion in the calculation of the non-Federal share for the items listed in (G) below as needed to meet the remaining non-Federal share amount in Item (F).</i> <ul style="list-style-type: none"> <li>• <i>If the total of any amounts entered in Items (G) below are at least equal to the amount in Item (F) above (<math>G \geq F</math>), proceed directly to Box 4.</i></li> <li>• <i>If the total of the amounts entered in Items (G) below are insufficient to meet remaining minimum non-Federal share amount shown in Item (F) above (<math>G &lt; F</math>), complete Boxes 3 and 4 below as instructed.</i></li> </ul>		
<b>G. Estimated Procured Costs to be Paid by the Eligible Entity to a Third Party<sup>xiii</sup> for the following items:</b> ( <i>Do not include amounts paid by the Landowner for the below listed items</i> )		
G1. Appraisal	\$	
G2. Easement Boundary Survey	\$	
G3. Phase-I Environmental Site Assessment	\$	
G4. Title Commitments/Reports	\$	
G5. Title Insurance	\$	
G6: Closing Costs	\$	
<b>3. Easement Stewardship Costs:</b> <i>Entry of amount for Item (H) below only needed if the total of the amounts entered for Items (G(1) through G(6)) above are less than the amount in Item (F) above (if total of <math>G &lt; F</math>), enter amount for Item (H) below</i>		
H. Stewardship and Monitoring Costs provided by Entity ( <i>limited to 2% of A</i> ) ( <i>Do not include amounts paid by the Landowner this item</i> )	\$	
<b>4. Total Non-Federal Share:</b> ( <i>Box 1, Items (B+E), plus total amounts in Boxes 2 and 3, if entered</i> ) <ul style="list-style-type: none"> <li>• <b>General ALE:</b> Total Non-Federal Share (Item (I) below) must be equal to or greater than the Federal Share (Item (C) above); (<math>I \geq C</math>)</li> <li>• <b>ACEP-ALE-GSS:</b> Total Non-Federal Share (Item (I) below) must be equal to or greater than the difference between the Estimated Fair Market Value of the ALE (Item (A) above) minus the Federal Share (Item (C) above); <math>I \geq (A-C)</math></li> </ul>		
I. Total Non-Federal Share: ( $I = (B+E) + \text{if entered } (G + H)$ )	\$	
<b>5. Eligible entity intends to provide at least 10 percent of the fair market value of the agricultural land easement in the form of a cash contribution for payment of easement compensation to the landowner (Box 1, Item (B) above)?</b> <i>If no, eligible entity must provide evidence as requested by NRCS of its ability to steward and monitor the parcel</i>	Yes	No

<b>Section E: Roles, Contributions, and Distributions</b> <i>(Provide the name and corresponding role of each legal entity that will be identified in the agricultural land easement deed, attach additional pages as needed)</i>			
<b>1. Name of Entity</b> <i>(See signature sections below for Entity signature requirements)</i>	<b>2. Role of Entity</b> • Identify each entity as one of the following: - Eligible Entity - Co-holder - Third-Party Right Holder	<b>3. Contribution: Estimated Entity Cash Contribution</b> • May be provided by any legal entity role identified in this Section • Total must equal Box 1, Item (B) above	<b>4. Distribution: Estimated Federal Share to be paid to an Eligible Entity</b> • Federal share may only be paid to an Eligible Entity • Total must equal Box 1, Item (C) above
		\$	\$
		\$	\$
		\$	\$
		\$	\$

**The Terms and Certifications below are applicable to applications for all ACEP-ALE Agreement Types:**

The Landowner agrees that it is signing this application in furtherance of the Entity's application to participate in the Agricultural Land Easement (ALE) component of the Agricultural Conservation Easement Program (ACEP). The Entity becomes a "Participant" in ACEP only if NRCS enters into an ALE-agreement with the Entity to provide cost-share assistance for the purchase of agricultural land easements, which may include the offered parcel. However, nothing in this application obligates the United States or the Entity to purchase all or any of the agricultural land easements listed on the Parcel Sheets attached to Entity's application including this parcel. To identify and differentiate roles and responsibilities under ACEP should the application be funded, the undersigned Entity shall hereafter be referred to as a "Participant" and Landowners shall hereafter be referred to as "Landowners." The Participants and Landowners understand that unless an Entity is certified by NRCS, acquiring an agricultural land easement prior to approval of the agricultural land easement deed, appraisal, title, and other due diligence causes the agricultural land easement to be ineligible for ACEP cost-share assistance. An Entity may only be certified by the Chief of NRCS.

The Participants and Landowners acknowledge that highly erodible land conservation/wetland conservation, adjusted gross income certifications, and member information for all landowners are on file with the appropriate USDA service center agency and are up to date. The Landowner must complete and file Form CCC-901, "Member's Information," or its equivalent, if the Landowner is classified as a legal entity or joint operation by the U.S. Department of Agriculture (USDA) under 7 CFR Part 1400. The Farm Service Agency (FSA) must be timely notified in writing of any changes to the member's information provided, including changes in membership due to death or otherwise as provided in 7 CFR Part 1400.

It is the responsibility of the Participants and Landowners to provide accurate data to support all items addressed in this application at the request of NRCS. Participants and Landowners acknowledge that NRCS is relying upon the veracity of the information submitted for purposes of awarding Federal funds and that the submittal of false information may be subject to criminal or civil fraud statutes.

<b>APPLICANT ELIGIBLE ENTITY CERTIFICATION AND SIGNATURES:</b> <i>Applicant Eligible Entity identified in Section A must complete the following section</i>	<b>Check Each Box</b>
I certify that the Applicant Eligible Entity has the resources necessary to acquire, monitor, manage, and enforce the easement being applied for and acknowledge that additional documentation to substantiate this may be required to receive Federal cost-share assistance.	<input type="checkbox"/>
I have received and reviewed a copy of the required ALE-Agreement and associated attachments and understand that the terms of the agricultural land easement deed must address the provisions required as a condition of participation in ACEP-ALE as identified in the ALE-agreement.	<input type="checkbox"/>
<b>Signature of Applicant Eligible Entity Authorized Representative</b>	<b>Date</b>

<b>PARCEL LANDOWNER ACKNOWLEDGEMENTS AND SIGNATURES:</b> <i>Parcel Landowner (Primary Contact) identified in Section B, Box 2, must complete the following section</i>	<b>Check Each Box</b>
I, Landowner, am aware that the United States has requirements that must be addressed in the agricultural land easement deed as a condition of providing Federal funds for the acquisition of the easement. I have received a copy of the United States required deed terms and conditions.	<input type="checkbox"/>
<i>Initial this box if the Parcel Landowner (Primary Contact) identified in Section B2 is a legal entity:</i> I am authorized to sign this application and agree to provide the documents necessary to prove this authority as requested by NRCS.	<input type="checkbox"/>
<b>Signature of Authorized Parcel Landowner (Primary Contact)</b>	<b>Date</b>

<b>SIGNATURES OF OTHER LANDOWNERS OF RECORD</b> <i>(Signature of parcel sheet by other landowners identified in Section B, Box 7 is optional; attach additional pages as needed)</i>	
<b>(Optional) Landowner Signature</b>	<b>Date</b>
<b>(Optional) Landowner Signature</b>	<b>Date</b>
<b>(Optional) Landowner Signature</b>	<b>Date</b>
<b>(Optional) Landowner Signature</b>	<b>Date</b>

<b>CO-HOLDER and THIRD-PARTY RIGHT HOLDER SIGNATURES (FOR PROGRAM AGREEMENTS ONLY):</b> <i>Signatures below are only required if Program Agreement Option is selected in Section A, Box 3 (attach additional pages as needed)</i>	
<b>(Required) Signature of Co-Holder Legal Entity Authorized Representative</b>	<b>Date</b>
<b>(Required) Signature of Co-Holder Legal Entity Authorized Representative</b>	<b>Date</b>
<b>(Optional) Signature of Third-Party Holder Legal Entity Authorized Representative</b>	<b>Date</b>
<b>(Optional) Signature of Third-Party Holder Legal Entity Authorized Representative</b>	<b>Date</b>

**NONDISCRIMINATION STATEMENT**

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

USDA is an equal opportunity provider, employer, and lender.

**PRIVACY ACT STATEMENT**

The following statements are made in accordance with the Privacy Act of 1974 (U.S.C. 522a). Furnishing this information is voluntary; however, failure to furnish correct, complete information will result in the withholding or withdrawal of such technical or financial assistance. The information may be furnished to other USDA agencies, the Internal Revenue Service, the Department of Justice, or other State or Federal law enforcement agencies, or in response to orders of a court, magistrate, or administrative tribunal.

This information collection is exempted from the Paperwork Reduction Act under 16 U.S.C. 3801 note and 16 U.S.C. 3846.

- i. **Agricultural land easement** means an easement or other interest in eligible land that is conveyed for the purposes of protecting natural resources and the agricultural nature of the land and of promoting agricultural viability for future generations, and permits the Landowner the right to continue agricultural production and related uses subject to the terms of the easement.
- ii. **Landowner** means a person, legal entity, or Indian Tribe having legal ownership of land and those who may be buying eligible land under a purchase agreement. The term Landowner may include all forms of collective ownership including joint tenants, tenants-in-common, and includes heirs, successors, assigns, and anyone claiming under them. State governments, local governments, and nongovernmental organizations that qualify as eligible entities are not eligible as landowners.
- iii. **Limited Resource Farmer or Rancher** means either: (1)(i) A person with direct or indirect gross farm sales not more than the current indexed value in each of the previous two fiscal years (adjusted for inflation using Prices Paid by Farmer Index as compiled by National Agricultural Statistical Service), and (ii) Has a total household income at or below the national poverty level for a family of four, or less than 50 percent of county median household income in each of the previous two years (to be determined annually using Commerce Department Data); or (2) A legal entity or joint operation if all individual members independently qualify under paragraph (1). A legal entity or joint operation if all individual members independently qualify under paragraph (1) of this definition. A Self-Determination Tool is available to the public and may be completed online or printed and completed hardcopy at: <http://www.lfrootool.sc.egov.usda.gov/>
- iv. **Beginning Farmer or Rancher** means an individual, person, Indian Tribe, Tribal corporation, or legal entity who—
- (1) Has not operated a farm or ranch, or nonindustrialized private forest land (NIPF), or who has operated a farm or ranch or NIPF for not more than 10 consecutive years. This requirement applies to all members of an entity who will materially and substantially participate in the operation of the farm, ranch, or NIPF.
  - (2) In the case of an individual, individually, or with the immediate family, material and substantial participation requires that the individual provide substantial day-to-day labor and management of the farm, ranch, or NIPF consistent with the practices in the county or State where the farm is located.
  - (3) In the case of a legal entity or joint operation, all members must materially and substantially participate in the operation of the farm, ranch, or NIPF. Material and substantial participation requires that each of the members provide some amount of the management or labor and management necessary for day-to-day activities, such that if each of the members did not provide these inputs, operation of the farm, ranch, or NIPF would be seriously impaired.
- v. **Socially Disadvantaged Farmer or Rancher** means a producer who is a member of a group whose members have been subjected to racial or ethnic prejudices without regard to its members' individual qualities. For a legal entity, at least 50 percent ownership in the legal entity must be held by socially disadvantaged individuals. A socially disadvantaged group is a group whose members have been subject to racial or ethnic prejudice because of their identity as members of a group without regard to their individual qualities. These groups consist of the following:
- American Indians or Alaska Natives
  - Asians
  - Blacks or African Americans
  - Native Hawaiians or other Pacific Islanders
  - Hispanics.
- Note: Gender alone is not a covered group for the purposes of NRCS conservation programs. The term entities reflect a broad interpretation to include partnerships, couples, legal entities, etc.
- vi. **Veteran Farmer or Rancher** - means a producer who served in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard, including the reserve components thereof; was released from the service under conditions other than dishonorable, and—
- Has not operated a farm or ranch; or has operated a farm or ranch for not more than 10 consecutive years; or
  - Who first obtained status as a veteran during the most recent 10-year period.
- A legal entity or joint operation can be a veteran farmer or rancher only if all individual members independently qualify.
- vii. **Parcel** means a farm or ranch submitted for consideration for funding under ACEP-ALE.
- viii. **Land** The Secretary may not use ACEP funds for the purposes of acquiring an easement on lands owned by an agency of the United States, other than land held in trust for Indian Tribes; or lands owned in fee title by a State, including an agency or a subdivision of a State, or a unit of local government. Such lands are ineligible for ACEP.
- ix. **Pending offer** means a written bid, contract, or option between a Landowner and an Eligible Entity for the acquisition of an agricultural conservation easement in perpetuity, or for the maximum duration allowed by State law, before the legal title to these rights has been conveyed for the purposes of protecting: (1) the agricultural use and future viability, and related conservation values, of eligible land by limiting nonagricultural uses of that land; or (2) grazing uses and related conservation values by restoring or conserving eligible land.
- x. **Eligible Entity cash contribution** means the amount provided by the entity for payment of easement compensation to the landowner and may include all sources of funds used to make such payment other than any funds provided by the landowner or the Federal share provided under ACEP. This amount does not include any other costs (administrative, planning, stewardship, etc...) or nonmonetary items (in-kind activities, land from another parcel, etc...)
- xi. **Purchase price** means the fair market value of the agricultural land easement as determined by an NRCS-approved methodology, minus the Landowner donation toward easement value.
- xii. **Landowner Donation toward easement value** may include or a qualified conservation contribution (as defined by section 170(h) of the Internal Revenue Code of 1986) or a charitable donation. Landowners shall not donate any part of Federal share or Eligible Entity cash contribution back to the Eligible Entity as a condition of purchase or closing.
- xiii. **Procured costs paid by the eligible entity to a third-party** for the following items: an appraisal, legal boundary survey of the easement area, full phase-I environmental site assessment that meets the requirements of 40 CFR Part 312, title commitment or report, title insurance, or closing cost. The procured report or service meet the NRCS standards or requirements as identified in the ALE-agreement in order to be relied upon as a component of the non-Federal share. This amount may not include any amounts provided by the landowner used to procure these items.