Reclamation Manual

Directives and Standards

Financial Business Management System (FBMS) Data Entry Information

1. Required Land Record Categories and Land Acquisition Interest Codes.
Land record data must be entered into FBMS for the acquisition or disposal of permanent Reclamation land or interests in land. This data is used to properly record land transactions to meet land record reporting requirements. Refer to Reclamation Manual (RM) Directives and Standards (D&S) CMP 11-03, CMP 11-04, and FIN 07-22 for more information on FBMS requirements.

Below are the FBMS-required land record categories and the associated land acquisition interest codes:

A. **Acquired.**
Fee-owned land under Reclamation's jurisdiction acquired by purchase, donation, exchange, transfer, or condemnation. FBMS has two land acquisition interest codes for acquired land:

(1) **A – Acquired.**
Land acquired by Reclamation.

(2) **AJ – Acquired Jurisdiction.**
Land acquired for completion of a Reclamation project with non-Reclamation funds although Reclamation holds jurisdiction. Land acquisition costs from land records coded with "AJ" are excluded from the total in reports. An example of this acquisition type is the Central Utah Project.

B. **Withdrawn.**
Land withdrawn from the public domain under Reclamation's jurisdiction. FBMS has two land acquisition interest codes for withdrawn land:

(1) **W – Withdrawn.**
Land withdrawn for Reclamation project purposes.

(2) **W2 – Withdrawal Overlap.**
Withdrawn land that overlaps existing withdrawn land for Reclamation project purposes, such as when a subsequent withdrawal order causes acres from a prior Reclamation withdrawal order to be overlapped. The earliest withdrawn acres will be coded "W" and overlapping acres "W2". The "Notes" field of the acquisition screen may be annotated to create a cross-reference among the records for future reference. Acreage from land records coded as "W2" is excluded from the total count in reports.

C. **Easement.**
Land interest where Reclamation holds a less than fee interest in land owned by someone else. The acquisition method may be by purchase, donation, exchange, transfer, condemnation, or exercise of reserved rights. Land interests acquired by exercising a reserved right, such as the Canal Act of 1890, are treated as permanent easements in FBMS. FBMS has two land acquisition interest codes for easements:

(1) **E – Easement.**
Easement acquired by Reclamation and no monies appropriated to another agency used for the acquisition.

(2) **EJ – Easement Jurisdiction.**
Easement acquired for completion of a Reclamation project with non-Reclamation funds. Land acquisition costs from land records coded with "EJ" are excluded from the total in reports. An example of this easement type is the Uinta Basin Replacement Project.

D. **Mineral Rights.**
Land interest where the United States acquires a mineral right or interest, or subordination of mineral rights, to land under Reclamation's jurisdiction. The acquisition method may be by purchase, donation, exchange, transfer, or condemnation.

E. **Rights.**
Primarily used for acquired water rights but also used for other acquired land interests.

2. Minimum Data Elements for FBMS Records.
The FBMS land record must contain the minimum data elements necessary to satisfy Reclamation's reporting requirements. Refer to FBMS Standard Operating Procedures (SOP) and FIN 07-22, contact the regional FBMS Lands Coordinator, or review the updated guidance in LND 09-01.

A. **Acquisition.**

(1) **Real Estate Property Record.**
The following are the required data elements (in alphabetical order) to update the real estate property record in FBMS. Entering as much information as possible on the record will generate better reporting data. Certain updates will generate additional required data elements not listed below.

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Acquisition Authority	Main Usage Type
Acquisition Date	Market Value
Acquisition Interest	Measurement Type
Acquisition Method	Meridian
Acquisition Quantity	Meter Class
Aliquot Part	Mission Dependency
Appraisal Date	Name of Property Record
Appraisal Value	Outgrant Indicator
Begin Latitude	Page Number
Begin Longitude	Payment in Lieu of Taxes (PILT) Indicator
Book Number	Postal Code
Business Entity	PR Legacy ID
City	Purchase Price
Company Code	Range
Country/Region	Real Property Unique Identifier
County	Reason FASTA Disposal Exclusion (Rsn FASTA DspEx)
Date Recorded	Region
Description	Reporting Agency
District	Resubmission Reason
Document Type	RP Reporting Exclusion (RP Rpt Excl)
End Date	Section
Federal Assets Sale and Transfer Act Disposal Exclusion (FASTA Disp Excl)	Serial Number
Federal Real Property Profile (FRPP) Indicator	Settlement Profile
Freedom of Information Act (FOIA) Exemption	Settlement Receiver
Functional Area	Settlement Type
Fund	Start Date
Funding Agreement (FA) Indicator	Stewardship Indicator
Heritage Indicator	Township
Installation ID	Using Organization
Interval in Months	Valid From
Legal Interest	%

(2) **Disposal.**
All land interests removed from Reclamation's jurisdiction, whether by transferring by Reclamation's document, release, revocation, or property voucher (including jurisdictional or legislative title transfer), are required to be disposed in FBMS. The land record data will remain accessible in FBMS and will be used for reporting purposes.

3. FBMS Indicators.
The following required indicators within the real estate property record provide data for the status of Reclamation land and interests in land that inform Reclamation's required reports. Refer to CMP 11-04 and the General Services Administration's (GSA) latest Federal Real Property Council Guidance for Real Property Inventory Reporting for more information.

A. **FRPP Indicator.**
All FRPP reportable land or interests in land will have this indicator coded as "Y". If an agreement has been made with another agency to include land or interests in land in its FRPP reporting, the agreement will be documented in the land records of the responsible office. Additionally, the "notes" field in the real estate asset master record or real estate property records may be used to reference the agreement. The following describes how each category of land or interests in land should be coded for FRPP reporting purposes:

(1) Acquired land is almost always FRPP reportable. Refer to CMP 11-04 for guidance on when acquired land would be coded "N".

(2) Withdrawn land is FRPP reportable. The only instance where withdrawn land would be coded "N" is when Reclamation has an agreement with another Federal agency to include the land in their FRPP report.

(3) Easement land interests are never FRPP reportable. Reclamation does not own the underlying land, so it is not reported as owned or leased land.

(4) Mineral land interests are not FRPP reportable.

(5) Rights are not FRPP reportable.

B. **Stewardship Indicator.**
Land withdrawn from the public domain for Reclamation project purposes represents Reclamation's reportable stewardship land. All withdrawn land will have this indicator set to "Y"; however, only land with a "W" interest code will be included in Reclamation's reports.

C. **PILT Indicator.**
All PILT entitlement land reported by Reclamation will have the indicator coded as "6" for "Entitlement land that is reportable by Reclamation."

(1) Acquired land is PILT reportable unless it falls under the following exceptions:

(a) If land was owned or administered by a state or county and was exempt from real estate taxes at the time the land was conveyed to the United States, the land is not entitled to PILT payments and will be coded with a "4" for "Not Entitlement Land." However, the following special circumstances apply:

(i) If a state or county acquires land from a private party and donates that land to the United States within eight years of acquisition, the land is entitlement land[1] and will be coded "6".

(ii) If a state obtains Reclamation land through an exchange and that land was considered PILT entitlement land prior to the acquisition, the land is still considered entitlement land[2] and will be coded "6". (See also Paragraph 6.B., Land Disposal.)

(iii) If Reclamation acquires State of Utah land in exchange for Federal land, royalties, or other assets, and if at the time of acquisition, the county where the acquired land is located was entitled under state law to receive payments from the State of Utah PILT program for the same land, the Federal PILT payment to the county shall not exceed the payment the state would have disbursed had the land not been acquired by the United States.[3] The land is considered entitlement land and will be coded "6".

(iv) Any land acquired from a church, school district, or other tax-exempt entity by Reclamation for a project or mitigation purposes is not entitled to receive PILT payments and will be coded "4".

(2) Withdrawn land is PILT reportable. However, only those acres with an acquisition interest code of "W" (Withdrawn) will be include in Reclamation's PILT report.

(3) Easement land interests are not PILT reportable.

[1] See 31 U.S.C. 6902 (b)(1).
[2] See 31 U.S.C. 6902 (b)(2).
[3] See 31 U.S.C. 6902 (b)(3).

(4) Mineral land interests are not PILT reportable.

(5) Rights are not PILT reportable.

(6) **Overlapping Jurisdiction with Other Agencies.**
For all Reclamation acquired or withdrawn land where other agencies or bureaus have jurisdictional responsibilities or are involved, Reclamation will take reasonable steps to coordinate with those agencies or bureaus to ensure that PILT entitlement land is reported appropriately, and that entitlement land reportable by Reclamation is neither overlooked nor duplicative. Reclamation will retain responsibility for reporting PILT entitlement acres for acquired or withdrawn land managed by a non-Federal entity as the landholding agency with jurisdiction.

(7) FBMS contains the codes listed below for other possible jurisdictional scenarios of Reclamation acquired and withdrawn land. These codes will generally remain unchanged unless there is a change in withdrawal or land status, or a future agreement or determination is made that an agency or bureau other than Reclamation will report specific entitlement land for PILT purposes.[4] Changes in the code in FBMS will be supported by written documentation, retained at the regional office, of the agreement or determination upon which the change is based. The "PILT Reported By" field will be coded with the appropriate following code to reflect the agency that has the PILT reporting responsibilities for specific Reclamation acquired or withdrawn land:

(a) Entitlement land reportable by U.S. Army Corps of Engineers (C).

(b) Entitlement land reportable by the U.S. Forest Service (F).

(c) Entitlement land reportable by BLM (L).

(d) Not Entitlement Land (N)

(e) Entitlement land reportable by the National Park Service (P).

(f) Entitlement land reportable by Reclamation (R).

(g) Entitlement land reportable by U.S. Fish and Wildlife Service (W).

[4] If there is legislation, regulation, an Executive Order, or a Secretarial Order that requires another Federal agency to report the land included in the overlapped acres as its PILT entitlement land, then that other Federal agency is required to report both Reclamation's PILT entitlement land and its land as that agency's PILT entitlement acres.

(h) Entitlement land reportable by any agency other than those listed above, such as the Department of Energy (Western Area Power Administration and Bonneville Power Administration) (X).

D. **Disposal Status Indicator.**
When entitlement land is disposed, the disposal status indicator code will be set to "6", PILT Reportable Disposal.

4. **Recording Land Costs on the Land Record.**
Costs associated with land transactions such as acquisitions and disposals are recorded with the land record data in FBMS. The Regional Realty Officer (RRO) (or land staff) must notify the Department of the Interior Office of Financial Management (PFM) Capital Assets Team to coordinate the required accounting entries for acquisition and disposal of land or interest in land in FBMS in accordance with FASAB standards. The PFM Capital Assets Team must be notified of temporary interests in land to determine if the temporary interest meets the definition of a lease or a temporary land right.

A. **Acquisitions.**

(1) **Purchase.**
The acquisition costs of land or interest in land acquired by purchase must be entered as the Purchase Price. This amount may include the cost to acquire mineral rights, temporary rights, mineral subordinations, crop payments, severance damages, special benefits, cost-to-cure, or water rights (appurtenant to the land) and other factors considered in the appraised value when included in the land acquisition agreement/contract.

If a permanent easement was acquired under the same agreement/contract with a fee interest, distribute the land acquisition costs between the fee and the easement interests based on the agreement/contract or appraisal report. If the agreement/contract or appraisal report does not specify the costs assigned to the easement, either put all costs under the fee interest or prorate the total costs between the fee and easement interests.

If an agreement/contract for acquisition of a fee or permanent easement interest includes a temporary easement interest, the total acquisition costs cited in the agreement/contract, including the portion attributable to the temporary easement interest, will be entered in FBMS for the fee or permanent easement interest. Otherwise, temporary land interest acreages are not recorded in FBMS.

(2) **Condemnation.**
The just compensation for land or interests in land acquired through condemnation may be determined by the final judgement or settlement (as

applicable) and must be entered as the Purchase Price. This amount may include the cost to acquire mineral rights, temporary rights, mineral subordinations, crop payments, severance damages, special benefits, cost-to-cure, or water rights (appurtenant to the land) and other factors considered in the appraised value when included in the final judgement or settlement.

(3) **Withdrawal.**
Withdrawn land has no associated just compensation because the land is already owned by the United States – enter $0.00 as the Purchase Price.

(4) **Donation.**
Donated land or interests in land will not have an associated just compensation but do require an estimated market value – enter $0.00 as the Purchase Price and the estimated market value as the Market Value.

(5) **Exercise of Reserved Rights.**
A land interest acquired by exercise of reserved rights, including the Canal Act of 1890, may have costs for just compensation and severance damages. If so, these costs must be entered as the Purchase Price.

(6) **Exchange.**
When land or interests in land are acquired by exchange, the value of the exchanged parcels may be equal, or they may have differing values making the exchange unequal.

When an exchange is equal, the land acquisition costs for the original land or interest in land being disposed of (prorated if necessary) are entered as the Purchase Price for the acquired land or interests in land. When the exchange is unequal, an equalization payment must be made by either Reclamation or the other party.

(a) If Reclamation receives monies, along with the land or interest in land being exchanged, the gain and the additional funds must be reported to the PFM Capital Assets Team. The amount entered as the Purchase Price for the newly acquired land or interests in land is the land acquisition cost for the original land or interests in land being disposed (prorated if necessary). If Reclamation pays additional funds for the land or interests in land being acquired in the exchange, the amount entered as the Purchase Price for the acquired land or interests in land is the just compensation for the original land or interests in land being disposed of plus the additional payment by Reclamation.

(7) **Transfer.**
When Federal agencies transfer jurisdiction over land or interests in land from one to another, appropriate adjustments must be made to the financial land records. Non-appropriated transfers from other agencies usually do not involve cash payment or cash equalization.

(8) **Water Rights.**
Reclamation sometimes acquires existing water rights by purchase, leasing, rental agreements, or other methods. The costs for water rights appurtenant to land are included in the costs entered for the acquisition of the associated land. The costs for water rights not appurtenant to land are recorded as a separate record with the land acquisition cost entered as the Purchase Price.

B. **Acquisition Method Code.**
The acquisition method is used to determine how land acquisition costs are classified and reported in FBMS. Below are the 13 FBMS-required acquisition method codes:

(1) Acquired land transferred from another Federal agency.

(2) Acquired allotted Indian land.

(3) Acquired land from Indian tribes.

(4) Acquired land interests pursuant to the Canal Act of 1890.

(5) Acquired land interests pursuant to state reservations.

(6) Acquired Time and Materials (T&M) permits.

(7) Acquired mineral interests.

(8) All other acquired land or interests in land from a Federal source.

(9) Acquired land or interests in land from private sources, except those acquired through condemnation.

(10) Acquired land or interests in land from private sources through condemnation.

(11) Donated land or interests in land from private sources without the expenditure of Federal Funds (does not preclude the use of administrative expenses to facilitate and document the donation).

(12) Acquired land or interests in land by exchange from private sources (this does not include interests exchanged with a Federal agency).

(13) All other acquired land or interests in land from private sources.

C. **Disposal.**

(1) **Complete.**
Land or interests in land that are sold or transferred in their entirety will be entered as a complete disposal and the Purchase Price recorded as the disposal costs. Land disposal data must be added to FBMS representing the disposal and must include the following minimum disposal elements: Disposal Date, Disposal Method, Disposal Quantity, Measurement Type, Disposal Reason, Disposal Value (if applicable), and Disposal Proceeds Code (if applicable).

(2) **Partial.**
Sale or transfer of a partial parcel of land requires that the original acquisition costs for the whole parcel be prorated using cost per acre to determine the portion to be removed from the FBMS record. If a prorated value cannot be determined, another method of valuation, as determined appropriate by the RRO and/or the PFM Capital Assets Team, shall be used to determine the portion to be removed from the FBMS record. Land disposal data must be added to FBMS representing the disposed portion of the land and must include the minimum disposal elements.

(3) **Relinquishment.**
Notification to BLM by Reclamation that certain land withdrawn or reserved for its use is no longer needed, or that withholding or segregation of that land is no longer required.

(4) **Easement Absorbed by Fee Land Acquisition.**
If an easement is absorbed by a fee land acquisition, dispose or remove the easement from FBMS, post a new fee acquisition in the index, and create a new FBMS record. The acquisition costs for the easement will be added to the costs of the fee land. An example of this would be when an easement is acquired for a canal and then the underlying land is later acquired in fee; the title to the easement is then absorbed by title to the fee land.

(5) **Exchanges/Relocation of Facilities.**
The RRO is responsible for providing written notification of exchanges and relocation of facilities to the PFM Capital Assets Team detailing land acquisition costs. If this is an exchange, determine whether there is an exchange authority for this action. If there is no exchange authority, treat it as an acquisition and disposal using the appropriate authorities.