This document may be used as a template to seek expedited review of Conservation Restriction amendments solely to take advantage of the IRS Safe Harbor established by IRS Notice 2023-30. Any application received that includes additional provisions or that substantially modifies this template will not be eligible for expedited review. Nothing contained herein shall be construed as legal advice. Anyone who may be impacted by this IRS Notice is encouraged to seek their own legal counsel or other professional assistance.

*Italics indicate guidance to drafter*

[plain text in brackets is optional or alternate language]

**Grantor:**

**Grantee:**

**Address of Premises:**

**For Grantor’s title see:** \_\_\_\_\_\_\_\_\_\_\_ County Registry of Deeds at Book \_\_\_\_\_, Page \_\_\_\_\_.

**AMENDMENT OF CONSERVATION RESTRICTION**

This Amendment to Conservation Restriction (“Amendment”) is made and entered into by and between [*Enter Grantor name(s), marital status if applicable, address, County (and state or country if not in MA)*], for my successors and assigns (“Grantor”), and [*enter Grantee(s) legal name and address. If more than one Grantee, specify Primary Grantee and Secondary Grantee (see Paragraph III for further references to CRs with two grantees). If the Grantee is a municipality, insert name of municipality,* acting by and through its Conservation Commission by authority of Section 8C of Chapter 40 of the Massachusetts General Laws*, if Grantee is a Water Commission, then* by authority of Section 41 of Chapter 40 of the Massachusetts General Laws*, or if held by another government body then it must be eligible to hold a CR and add citation to the relevant statutory authority.*], their permitted successors and assigns (“Grantee”), for nominal consideration. This Amendment is made and entered into in perpetuity and exclusively for conservation purposes pursuant to Sections 31, 32, and 33 of Chapter 184 of the Massachusetts General Laws.

1. **BACKGROUND**

Reference is made to the following facts, which constitute the background for this Amendment:

1. Grantor granted a conservation restriction (“Restriction”) to Grantee over a certain property that is the subject of the perpetual Restriction, defined therein as the Premises (“Premises”), pursuant to M.G.L. c. 184, Section 32, which Restriction is dated by Grantor on June 10, 2022 and recorded in the [***enter county***] County Registry of Deeds [*or land court registry district*] at Book \_\_\_\_\_\_\_ Page \_\_\_\_\_.
2. Grantor is the present owner of the underlying fee interest in the Premises and Grantee is the present holder of the Restriction.
3. Grantor intends for the Restriction to be a qualified conservation contribution pursuant to 26 U.S.C. 170(h), and Grantee agrees to assist in such qualification.
4. In April, 2023, the Internal Revenue Service issued IRS Notice 2023-30, *Conservation Easements – Safe Harbor Deed Language for Extinguishment and Boundary Line Adjustment Clauses* (“Notice 2023-30”), which provides sample language to be used in the Extinguishment and Proceeds clauses of conservation restrictions.
5. Grantor and Grantee wish to amend the Restriction to adopt the Safe Harbor language recommended by the Internal Revenue Service, with the necessary amendments required to ensure the perpetual conservation of the Premises under Massachusetts law.
6. This Amendment is authorized by Section XI of the Restriction.
7. **AMENDMENT**
8. Extinguishment. Section VI. of the Restriction is hereby deleted in its entirety and replaced with the following:

VI. Extinguishment

1. Procedure

Pursuant to Notice 2023-30, Grantor and Grantee agree that, if a subsequent unexpected change in the conditions surrounding the Premises renders impossible or impractical the continued use of the Premises for conservation purposes, the conservation purpose can nonetheless be treated as protected in perpetuity if (1) the restrictions are extinguished by judicial proceeding and (2) all of Grantee’s portion of the proceeds (as determined in Section VI.B.) from a subsequent sale or exchange of the property are used by the Grantee in a manner consistent with the conservation purposes of the original contribution.

1. Determination of Proceeds

Grantor and Grantee agree that the donation of the perpetual conservation restriction gives rise to a property right, immediately vested in Grantee, with a fair market value that is at least equal to the proportionate value that the perpetual conservation restriction, at the time of the gift, bears to the fair market value of the property as a whole at that time. The proportionate value of Grantee’s property rights remains constant such that if a subsequent sale, exchange, or involuntary conversion of the subject property occurs, Grantee is entitled to a portion of the proceeds at least equal to that proportionate value of the perpetual conservation restriction, unless state law provides that the Grantor is entitled to the full proceeds from the conversion without regard to the terms of the prior perpetual conservation restriction.

1. Boundary Line Adjustment Clause. The Restriction is hereby amended by insertion of the following in Section XI.A:

9. Pursuant to Notice 2023-30, Grantor and Grantee agree that boundary line adjustments to the Premises may be made only pursuant to a judicial proceeding to resolve a bona fide dispute regarding a boundary line’s location.

1. The Restriction is hereby amended by insertion of the following in Section XIV:

E. Notwithstanding any other provision of the Restriction, review and approval by the Secretary of Energy and Environmental Affairs of the Commonwealth of Massachusetts, or successor official (“Secretary”), and any other approvals as may be required by Section 32 of Chapter 184 of the Massachusetts General Laws shall be required to terminate, extinguish, or release the Restriction, and such approvals shall occur prior to any judicial proceeding for such purpose. Upon any termination, release, or extinguishment of the Restriction, and after Grantee’s receipt of its share of the proceeds pursuant to the provisions of Section VI.B, Grantor and Grantee shall continue to be bound by the terms of any applicable gift, grant, or funding requirements.

1. **EFFECT OF AMENDMENT**

Except as amended hereby, all terms and conditions of the Restriction remain in full force and effect. Capitalized terms used herein, but not defined herein shall have the meanings ascribed to them in the Restriction. In the event of a conflict between the terms of the Restriction and this Amendment, the terms of this Amendment shall prevail.

1. **EFFECTIVE Date**

This Amendment shall be effective when the Grantor and the Grantee have executed it, the administrative approvals required by Section 32 of Chapter 184 of the Massachusetts General Laws have been obtained, and it has been recorded in the applicable registry of deeds or registered in the applicable land court registry district. [*Drafter’s option: Grantor/ee shall retain a date-stamped copy of recording as proof of timely delivery.*]

1. **INCLUDED SIGNATURES AND EXHIBITS**

Included herein are the following signature pages:

1. Grantor
2. Grantee
3. Approval of Select Board or City Council and Mayor
4. [*Enter any other applicable signatures or certifications*]
5. Approval of the Secretary of Energy and Environmental Affairs of the Commonwealth of Massachusetts

WITNESS my hand and seal this \_\_\_\_day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023,

, duly authorized

[*Name of Grantor and Title if Grantor is corporate entity or Trust.*]

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared , and proved to me through satisfactory evidence of identification which was \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to be the person whose name is signed on the proceeding or attached document, and acknowledged to me that s/he signed it voluntarily for its stated purpose.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**ACCEPTANCE OF GRANT**

The foregoing Conservation Restriction from [*GRANTOR*] was accepted by [*GRANTEE*] this \_\_\_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*Enter name*]

Its: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, duly authorized

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared , and proved to me through satisfactory evidence of identification which was \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to be the person whose name is signed on the proceeding or attached document, and acknowledged to me that s/he signed it voluntarily for its stated purpose.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**ACCEPTANCE OF *[TOWN/CITY]* OF*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* CONSERVATION COMMISSION**

We, the undersigned, being a majority of the Conservation Commission of the [*Town/City*] of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Massachusetts, hereby certify that at a public meeting duly held on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023, the Conservation Commission voted to approve and accept the foregoing Conservation Restriction from [*GRANTOR*] pursuant to Section 32 of Chapter 184 and Section 8C of Chapter 40 of the Massachusetts General Laws and do hereby accept the foregoing Conservation Restriction.

***[TOWN/CITY]*** OF **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** CONSERVATION COMMISSION:

[*enter name*]

[*enter name*]

[*enter name*]

[*enter name*]

[*enter name*]

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, and proved to me through satisfactory evidence of identification which was \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to be the persons whose names are signed on the proceeding or attached document, and acknowledged to me that they signed it voluntarily for its stated purpose.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**APPROVAL OF TOWN OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SELECT BOARD**

The undersigned, Chair of the Select Board of the Town of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, hereby certifies that at a public meeting duly held on \_\_\_\_\_\_\_\_\_\_\_, 2023, the Select Board voted to approve the foregoing Conservation Restriction from [*GRANTOR*] to [*GRANTEE*] in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

[*NAME*], Chair of the Town of **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Select Board, duly authorized

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared , and proved to me through satisfactory evidence of identification which was \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to be the person whose name is signed on the preceding or attached document, and acknowledged to me that they signed it voluntarily for its stated purpose as Select Board Member.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**APPROVAL OF TOWN OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SELECT BOARD**

We the undersigned, being a majority of the Select Board of the Town of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, hereby certify that at a public meeting duly held on \_\_\_\_\_\_\_\_\_\_\_, 2023, the Select Board voted to approve the foregoing Conservation Restriction from [*GRANTOR*] to [*GRANTEE*] in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

TOWN OF [*TOWN NAME*] SELECT BOARD

[*enter name*]

[*enter name*]

[*enter name*]

[*enter name*]

[*enter name*]

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared , and proved to me through satisfactory evidence of identification which was \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to be the persons whose names are signed on the proceeding or attached document, and acknowledged to me that they signed it voluntarily for its stated purpose.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**APPROVAL OF MAYOR OF \_\_\_\_\_\_\_\_\_\_\_**

The undersigned, Mayor of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, hereby approves the foregoing Conservation Restriction from [*GRANTOR*] to [*GRANTEE*] in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*NAME*], Mayor of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, duly authorized

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ proved to me through satisfactory evidence of identification which was personal knowledge to be the person whose name is signed on the preceding or attached document, and acknowledged to me that s/he signed it voluntarily for its stated purpose as \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**APPROVAL OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CITY COUNCIL**

The undersigned, President of the City Council of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ hereby certifies that at a meeting duly held on \_\_\_\_\_\_\_\_\_\_\_\_, 2023 the City Council voted to approve the foregoing Conservation Restriction from [*GRANTOR*] to [*GRANTEE*] in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*NAME*], \_\_\_\_\_\_\_\_\_\_\_\_\_ City Council President, duly authorized

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, proved to me through satisfactory evidence of identification which was personal knowledge to be the persons whose names are signed on the preceding or attached document, and acknowledged to me that s/he signed it voluntarily for its stated purpose as a City Counselor.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**APPROVAL OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CITY COUNCIL**

We, the undersigned, being a majority of the City Council of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ hereby certify that at a meeting duly held on \_\_\_\_\_\_\_\_\_\_\_\_, 2023, the City Council voted to approve the foregoing Conservation Restriction from [*GRANTOR*] to [*GRANTEE*] in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

\_\_\_\_\_\_\_\_\_\_\_\_\_ CITY COUNCIL

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*enter name*]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*enter name*]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*enter name*]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*enter name*]\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*enter name*]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*enter name*]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[*enter name*]

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_\_\_\_\_\_\_\_\_ County, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared , and proved to me through satisfactory evidence of identification which was \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to be the persons whose names are signed on the proceeding or attached document, and acknowledged to me that they signed it voluntarily for its stated purpose.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires:

**APPROVAL OF SECRETARY OF ENERGY AND ENVIRONMENTAL AFFAIRS OF THE COMMONWEALTH OF MASSACHUSETTS**

The undersigned, Secretary of Energy and Environmental Affairs of the Commonwealth of Massachusetts, hereby approves the foregoing Conservation Restriction from [*GRANTOR*] to [*GRANTEE*] in the public interest pursuant to Section 32 of Chapter 184 of the Massachusetts General Laws.

Dated: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023

Rebecca L. Tepper

Secretary of Energy and Environmental Affairs

THE COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss:

On this day of , 2023, before me, the undersigned notary public, personally appeared Rebecca L. Tepper, and proved to me through satisfactory evidence of identification which was \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to be the person whose name is signed on the proceeding or attached document, and acknowledged to me that she signed it voluntarily for its stated purpose.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public

My Commission Expires: