

Request to Amend Conservation Easement

As the donor(s) of a conservation easement donated in _____ (year) on land in _____ County, we request an amendment to the conservation easement in order to incorporate the safe harbor language provided in IRS Notice 2023-30 (hereafter “Notice”), to be recorded prior to July 24, 2023.

We confirm that our request to amend this easement is made voluntarily. We acknowledge that North Central Conservancy Trust, Inc. (“NCCT”) has not provided any legal or tax advice to us, and has advised us to seek professional tax and legal advice regarding this matter.

We understand that our amendment is subject to final approval by the NCCT Board of Directors. We also understand that if additional signatories besides ourselves and NCCT are required, for example, a mortgage holder or current property owner, it will be our responsibility to obtain those signatures.

We also understand and acknowledge that we will be responsible for any costs and fees associated with the requested amendment, which may include but are not limited to a title update, recording fees, staff, professional services, and legal fees. NCCT’s Easement Amendment Policy requires that any request to amend a conservation easement from a landowner shall also be accompanied by an initial payment of \$750 to cover NCCT’s staff and legal costs. Any unexpended portion of the fee shall be refunded. The landowner shall be responsible for all costs exceeding the initial fee.

We have read IRS Notice 2023-30 and understand that in order to comply with the requirements in the Notice, the amendment must be complete with all required signatures and recorded at the Register of Deeds for the county in which the land is located by July 24, 2023.

- I/we still own the property subject to the conservation easement I/we donated
- The ownership of the property subject to the conservation easement I/we donated has changed.

Please explain ownership changes (sale, gift, transfer or partial interest):

- There is NO mortgage or lien on the property subject to the conservation easement.
- There IS a mortgage or lien on the property subject to the conservation easement.

Other relevant information:

Request to Amend Conservation Easement (cont.)

Signature: _____

Printed Name: _____

Date: _____

Signature: _____

Printed Name: _____

Date: _____

Signature: _____

Printed Name: _____

Date: _____

Signature: _____

Printed Name: _____

Date: _____

Signature: _____

Printed Name: _____

Date: _____

Signature: _____

Printed Name: _____

Date: _____