



Policy for Amending Conservation Easements

Conservation Commission
Mason, N.H.
Adopted June 12, 2019

When amendments to conservation easements held by the Commission are proposed, Mason CC will evaluate them to determine if they comply with the seven principles set forth by the N.H. Department of Justice publication “Amending or Terminating Conservation Easements: Conforming to State Charitable Trust Requirements Guidelines for New Hampshire Easement Holders”, as follows:

1. Clearly serve the public interest and be consistent with the easement holder’s mission.
2. Comply with all applicable federal, state, and local laws.
3. Not jeopardize the holder’s tax exempt status or status as a charitable organization under either federal or state law (if the holder is a land trust or other charitable organization).
4. Not result in “private inurement” or confer impermissible “private benefit” (as those terms are defined for federal tax law purposes and N.H. RSA 7:19-a).
5. Be consistent with the conservation purpose(s) and intent of the easement.
6. Be consistent with the documented intent of the donor, grantor, and any direct funding source.
7. Have a net beneficial or neutral effect on the relevant conservation values or attributes protected by the easement.

Because Mason Conservation Commission is a municipal organization established under N.H. RSA 36-A for the proper utilization and protection of the town’s natural resources and watershed resources, our most important goal is the protection of these resources in Mason. The Commission’s primary criterion in evaluating proposed conservation easement amendments will be to determine their effect on Mason’s natural resources and the conservation values of the easement.

| If a proposed amendment satisfies the seven principles listed above and increases the protection of natural resources and conservation values, Mason CC can support it. If the proposed amendment has a neutral or possible negative effect on these resources and values, Mason CC will seek permission from the Select Board to consult Town Counsel. Town Counsel’s opinion will weigh heavily in the Commission’s decision to support or reject the amendment. Mason CC understands that all proposed easement amendments must be reviewed and approved by the N.H. Attorney General’s Charitable Trusts unit and any executory interest holders.

This policy may be amended and updated as needed.