

The Charitable Conservation Easement Program Integrity Act provides a conservation easement donor a time-limited opportunity to amend their conservation easement to substitute the "safe harbor" language related to extinguishment and boundary line adjustment clauses.

Several land trusts have asked how the Commission will view these types of amendments. The Commission does recognize the unique situation [IRS Notice 2023-30](#) puts lands trusts in.

The Commission uses a risk lens when evaluating an accreditation application and in making accreditation decisions.



- To meet the accreditation requirements, an amendment needs to have a net beneficial or neutral impact on the protected conservation values and not result in private inurement or impermissible private benefit.
- If the land trust needs to deviate from other elements in its amendment policy or the other Alliance Amendment Principles to incorporate the safe harbor provisions, then the land trust should contemporaneously document its decision-making process and its analysis of any risk.
- When reporting amendments in the pre-application, it would be beneficial to the land trust to clearly note which amendments were simply to add the safe harbor provisions.
- If other easement provisions are being amended in addition to the substitution of the safe harbor provisions, then the land trust must conduct a more thorough evaluation.

If you have any questions, [please contact the Commission](#).

Resources from the Alliance:

- [Learn more about the Integrity Act's Safe Harbor Provisions](#)
- [Watch Amend or Not to Amend? Unpacking IRS Safe Harbor Clauses](#)
- [Safe Harbor Provisions: FAQs](#)