Land Conservation Law
Professor Jessica E. Jay
Summer 2022 – Term 2

First Assignment:

Day 1 – Tuesday, June 21st (8:30am-noon) -- Conservation Easements—A Tool to Protect the Environment—What Are They and How Do They Work?

Reading Assignment:
TEXTBOOK, Chapter One, including:
- Read Origins and Background
- Read 26 U.S.C. § 170 Charitable Contributions and Gifts (focus on 170(h))
- Skim 26 U.S.C. § 2032A, Pension Protection Act and Extension, IRS Guidance Notice 2007-50, IRS Q&A
- Read 26 C.F.R. § 1.170A-14 Qualified Conservation Contributions (focus on 1.170A-14(a), (b), (d), (e), (f)(1))
- Read Restatement of the Law (Third) Property (Servitudes) (focus on §§ 1.6, 4.3)
- Read Uniform Conservation Easement Act and Commentary AMENDED 2007 (focus on §§1(1), 2(a)&(c), 4)
- Read Vermont Statutes Annotated (focus on §§821, 822, 823, 6301, 6303(5), 6308(b))
- TWEN: Model Conservation Easement, First Role Play Exercise

Conservation Transaction: Obtain model conservation easement and first role play exercise from TWEN to have at class, as a hardcopy or electronically. After role play exercise, determine family’s needs, land’s conservation value(s), and land trust mission. Determine whether land trust is a good fit with land owner. Review model conservation easement and its conservation value sample language and begin drafting conservation values section of conservation easement.