

City of Northampton

MASSACHUSETTS

In City Council, July 13, 2023

Upon the recommendation of Mayor Gina-Louise Sciarra, Planning & Sustainability, and the Conservation Commission

23.350 An Order to Amend an existing Conservation Restriction on North Farms Road

WHEREAS, Gary Warner donated to the City a conservation restriction on 34+/- acres on North Farms Road in 2022 to ensure that the open fields and forests contained on the Premises will be permanently available for sustainable agriculture, forestry, and a public trail; and

WHEREAS, the Internal Revenue Service has determined that prior template language included in donated restrictions may be inconsistent with the Internal Revenue Code and Treasury Regulations, and could expose a donor's deduction to possible IRS challenge; and

WHEREAS, substitution of new Safe Harbor language recommended by the Internal Revenue Service does not affect the requirement that the property be maintained in perpetuity for conservation purposes, in a natural, scenic and undeveloped condition;

Ordered, that

The City Council approves and accepts amendments to 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. Specifically, the amendment will include the language provided in issued IRS Notice 2023-30, Conservation Easements – Safe Harbor Deed Language for Extinguishment and Boundary Line Adjustment Clauses (“Notice 2023-30”).