**TODAY’S LEGAL ISSUES AND SOLUTIONS – A FEW OTHER THOUGHTS**

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**2018 MASS LAND CONSERVATION CONFERENCE**

**Worcester Technical High School**

**Worcester, Massachusetts**

**March 24, 2018**

Not in any particular order of importance, and only if we have time to cover them:

**AMENDMENTS**

* **INCLUDE LANGUAGE, OR NOT**
* **NO GUIDANCE COMING FROM IRS, BUT MAYBE FROM TAX COURT**

**MULTIPLE PARCELS/OWNERS (different perspective on this)**

* **EXTENT OF DUE DILIGENCE BY C.R. HOLDER??**
* **WHO IS “GRANTOR” MAY IMPACT THE AUTHORITY TO ACT**
* **MULTIPLE FAMILY OR RELATED-ENTITY PARCELS MAY IMPACT THE APPRAISAL (at the very least, the appraiser will have to address this)**
* **RUN THE TITLE** **but also understand the “family” and “related person” conservation easement appraisal rules in the regulations**

**PROVISIONS IN C.R.**

* **“GIFT LETTER” PROVISION**
* **“AUTHORITY TO ACT” PROVISION**

**THE MOST IMPORTANT PRACTICE TIPS**

* **RUN THE TITLE**
* **DETERMINE ASAP, BASED ON OWNERSHIP OF ABUTTING OR NEARBY PROPERTY, WHICH OF THE APPRAISAL RULES APPLY**
* **(can you practice law? or, should you keep your head in the sand?)**

**QUID PRO QUO RULES – SIMPLE BUT ALSO CONFUSING**