



### **Conservation Easement Processing Steps**

1. Consideration of Easement- Contact the MET Easement Planner for the county where your property is located to discuss the general easement process and MET guidelines and criteria. Consult with your family and your legal and tax advisors. After that, if you are interested in further exploring the possibility of donating an easement to MET, please contact MET staff.
2. Property visit-MET staff meets with the landowner, views and explores the property to record the natural and open space resources, structures and land use. Staff will take photographs of the property.
3. MET staff researches the property for additional natural and other values that the easement will protect such as rare or endangered species habitat, important wildlife habitat, archeological sites, historic structures. Research also includes planning and zoning information for the property and area where the property is located.
4. Landowner and MET staff discuss the terms of the Deed of Conservation Easement. Landowner signs and returns the Disclosure to MET.
5. MET staff then drafts the initial Deed of Conservation Easement (using MET's model easement) and begins the Baseline Documentation Report based on landowner goals, property features, and MET policy. MET's legal counsel, the Office of the Attorney General, reviews the easement draft for legal form and sufficiency pursuant to the laws of the State of Maryland. Part of MET's legal examination requires the review of organization documents, and a corporate/LLC resolution (see page 2 for list of documents) if the donor is an entity. The draft Deed of Conservation Easement is then sent to the landowner for review by the landowner and their legal counsel. **If a landowner intends to claim the value of the conservation easement as a charitable donation for federal taxes the ultimate responsibility for compliance with federal tax requirements rests with the landowner.**
6. Landowner begins appraisal process (optional). For landowners who wish to take advantage of the federal tax benefits of conservation easements you must obtain an appraisal by a qualified appraiser. You may retain an appraiser at any point in the process. MET strongly encourages landowners to seek professional advice from a tax attorney or accountant especially in cases when the landowner is planning to claim the value of the conservation easement as a charitable donation for federal taxes. The landowner is responsible for any determination of the donation value.
7. Landowner works with lenders to subordinate any existing liens (mortgages or deeds of trust) to the Conservation Easement. (Form is provided by MET).
8. MET Staff presents the Deed of Conservation Easement to Board of Trustees for approval or rejection.
9. If approved - All parties sign the Deed of Conservation Easement.
10. MET staff sends the Deed of Conservation Easement to Maryland Board of Public Works for approval.
11. MET staff records the Deed of Conservation Easement in County Lands Records office.
12. MET staff gives copies of the recorded Deed of Conservation Easement to the landowner. The original is sent to Maryland State Archives.

After the process is complete, you will be asked to consider a contribution to MET's Stewardship Fund. The responsibility of monitoring and stewardship of easement properties demands substantial commitment of time and resources. The Stewardship Fund was established by MET's Board of Trustees to ensure that MET is able to meet its responsibilities and donor expectations as well as to keep the public's trust in MET.

The conservation easement donation process can take anywhere from five months to a year depending on complexity.

## **Easement Property and Ownership Information Checklist**

During the conservation easement process MET staff will request information about the property. MET may request additional information. Item listed on this page may not be applicable to your property.

The grantor should provide the following documents and information to MET:

- Verification of ownership of the property.
- Copy of forest, soil or wildlife management plan, if available.
- Copy of any mortgages or deed of trust which affect the property.
- Executed Mortgage or Deed of Trust Subordination Form, if applicable. MET will provide the form/template to be completed and signed by the lending institution.
- Power of Attorney documents.

If the property is owned by an entity, MET will request the corporate documents. The following is a list of corporate documents according to type of entity.

Corporation:

- Articles of Incorporation
- Bylaws
- Resolution/Secretary's Certificate\*
- Certificate of Good Standing

LLC:

- Articles of Organization
- Operating Agreement
- Resolution\*
- Certificate of Good Standing

Limited Partnership:

- Certificate of Limited Partnership
- Partnership Agreement
- Resolution\*
- Certificate of Good Standing

\* MET will provide a template for your legal counsel to complete.

Trust:

- Trust documents/agreement (pages that give Trustees power to grant the easement)

See [www.dnr.maryland.gov/met](http://www.dnr.maryland.gov/met) for more information.