

Nancy Assaf McLaughlin

Robert W. Swenson Professor of Law
University of Utah S.J. Quinney College of Law
Salt Lake City, Utah 84112
nancy.mclaughlin@law.utah.edu
(801) 581-5944

ACADEMIC APPOINTMENTS

University of Utah S.J. Quinney College of Law

- Associate Dean for Faculty Research and Development, 2009-2012
- Robert W. Swenson Professor of Law, appointed 2008
- Professor of Law, 2005–2008
- Associate Professor of Law, 2000–2005

Courses taught: Trusts & Estates, Conservation Easements, Private Land Conservation, The Law of Charitable Gifts, Estate Planning, Federal Income Tax, and Gift & Estate Tax

EDUCATION

University of Virginia School of Law

University of Massachusetts, Amherst

- B.S., Psychology, Honors Distinction
 - Phi Beta Kappa
 - Phi Kappa Phi Math Scholar
 - Commonwealth Scholar
-

SCHOLARSHIP

Articles, Book Chapters, Treatises

Enforcing Conservation Easements: The Through Line, 34 GEORGETOWN ENVTL. L. REV. _ (forthcoming 2022)

Building Better Conservation Easements for America the Beautiful, HARVARD ENVTL. L. REV. ONLINE (Sept. 15, 2021) (with John D. Leshy & K. King Burnett)

Conservation Easements and the Proceeds Regulation, 56 REAL PROP. TR. & EST. L.J. 111 (2021)

RESTATEMENT OF THE LAW OF CHARITABLE NONPROFIT ORGANIZATIONS (AM. LAW INST. 2021) (Associate Reporter, with Reporter Professor Jill Horwitz, UCLA School of Law)

Conservation Easements and Development Rights: Law and Policy, 169 TAX NOTES 531 (Oct. 26, 2020) (with Ann Taylor Schwing)

Amendment Clauses in Easements: Ensuring Protection in Perpetuity, 168 TAX NOTES 819 (Aug. 3, 2020)

Some Dirty Realities About Syndicated Conservation Easements, 167 TAX NOTES 1729 (June 8, 2020) (with Stephen J. Small, Mark Weston, and Philip Tabas)

Recommended Federal Tax Law Reforms Regarding Conservation Easements, 53 REAL PROP. TR. & EST. L.J. 245 (2019) (with W. William Weeks et al.)

- Presented to U.S. Dept. of Treasury Officials, Office of Tax Policy, June 2019

Tax Incentives for Conservation Easement Donations: Learning from the U.S. Experience, in TAX AND THE ENVIRONMENT (LEXINGTON BOOKS 2018)

Tax-Deductible Conservation Easements and the Essential Perpetuity Requirements, 37 VA. TAX REV. 1 (2017)

BOGERT ET AL., THE LAW OF TRUSTS AND TRUSTEES (2017): Chpt. 20, Administration of Charitable Trusts:

- § 396, *Deviation*
- § 397, *Power of the legislature*
- § 398, *Changes in trustees*
- § 400, *Termination*
- § 401, *Liabilities arising from contract or property ownership*
- § 402, *Tort liability of charitable corporation and trustees for charity*
- § 403, *Eminent Domain*

Conservation Easements and the Valuation Conundrum, 19 FLA. TAX REV. 225 (2016)

- featured in Peter J. Reilly, *Conservation Easement Tax Deductions and Valuation Abuse*, FORBES (Taxes, Jan. 15, 2016)

An Introduction to Conservation Easements: A Simple Concept and a Complicated Mosaic of Law, 1 J. L. PROP. & SOC'Y 107 (2015) (with Professor Federico Cheever)

Interpreting Conservation Easements, 29 PROB. & PROP. 30 (2015)

13 RICHARD R. POWELL, *POWELL ON REAL PROPERTY* (MICHAEL ALLAN WOLF, ED. 2014), Chapter 34A: Conservation Easements:

- § 34A.04, *Section 170(h) Charitable Income Tax Deduction for a Charitable Gift of a Qualifying Conservation Easement*
- § 34.A.07, *Termination and Amendment of Conservation Easements*

Keeping the Perpetual in Perpetual Conservation Easements, VERMONT DIGGER (Feb. 10, 2014), *Straight Talk on Conservation Easements*, VERMONT DIGGER (Feb. 23, 2014) (with Professors John Echeverria and Janet Milne)

Law as the Cornerstone of Conservation Policy: United States Law Schools as Conservation Catalysts in *CONSERVATION CATALYSTS* (LINCOLN INSTITUTE FOR LAND POLICY 2013) (with Professor Federico Cheever)

Conservation Easement Enabling Statutes: Perspectives on Reform, 2013 UTAH L. REV. 811 (with Jeff Pidot)

Perpetual Conservation Easements in the 21st Century: What Have We Learned and Where Should We Go From Here?, 2013 UTAH L. REV. 687

Extinguishing and Amending Tax-Deductible Conservation Easements: Protecting the Federal Investment After Carpenter, Simmons, and Kaufman, 13 FLA. TAX REV. 217 (2012)

- Cited in *Hoffman v. Comm’r*, 956 F.3d 832 (6th Cir. 2020)

Conservation Easements and The Doctrine of Merger, 74 DUKE J. L. & CONTEMP. PROBS 279 (2011)

Internal Revenue Code Section 170(h): National Perpetuity Standards for Federally Subsidized Conservation Easements, Part 2, Comparison to State Law, 46 REAL PROP. TR. & EST. L.J. 1 (2011)

- Cited in *Carpenter v. Comm’r*, T.C. Memo. 2012-1

Internal Revenue Code Section 170(h): National Perpetuity Standards for Federally Subsidized Conservation Easements, Part 1, The Standards, 45 REAL PROP. TR. & EST. L.J. 473 (2010).

- Quoted in *Mitchell v. Comm’r*, 775 F.3d 1243 (10th Cir. 2014)

Salzburg v. Dowd: Another Look, 33 WYO. LAW. 50 (2010) (with W. William Weeks)

Conservation Easements and the Charitable Trust Doctrine: Setting the Record Straight, 10 WYO. L. REV. 73 (2010) (with W. William Weeks)

Amending and Terminating Perpetual Conservation Easements, 23 PROB. & PROP. 52 (2009) (with Mark Benjamin Machlis)

In Defense of Conservation Easements: A Response to The End of Perpetuity, 9 WYO. L. REV. 1 (2009) (with W. William Weeks)

Commentary on Private Conservation Easements: Balancing Private Initiative and the Public Interest by Professor Gerald Korngold, RESEARCH REPORT (LINCOLN INSTITUTE FOR LAND POLICY 2009)

Protecting the Public Interest and Investment in Conservation: A Response to Professor Korngold's Critique of Conservation Easements, 4 UTAH L. REV. 1561 (2008) (with Mark Benjamin Machlis)

Condemning Conservation Easements: Protecting the Public Interest and Investment in Conservation, 41 U.C. DAVIS L. REV. 1897 (2008)

Condemning Open Space: Making Way for National Interest Electric Transmission Corridors (or Not), 26 VA. ENVTL. L.J. 399 (2008)

Conservation Easements: Perpetuity and Beyond, 34 ECOLOGY L. Q. 673 (2007)

Could Coalbed Methane be the Death of Conservation Easements? 29 WYO. LAW. 18 (2006)

Amending Perpetual Conservation Easements: A Case Study of the Myrtle Grove Controversy, 40 U. RICH. L. REV. 1031 (2006) (invited)

Conservation Easements – A Troubled Adolescence, 26 J. LAND, RESOURCES & ENVTL. L. 47 (2006)

Rethinking the Perpetual Nature of Conservation Easements, 29 HARV. ENVTL. L. REV. 421 (2005)

- Quoted in *In re Coe College*, 935 N.W.2d 581 (Iowa 2019) and *Kolb v. City of Storm Lake*, 736 N.W.2d 546 (Iowa 2007)

Conservation Easements in the West, ROCKY MT. MIN. L. INST., Chapter 22 (2005)

A Constructive Reformist's Perspective on Voluntary Conservation Easements,
ECOSYSTEM MARKETPLACE (2005)

*Why Environmental Lawyers Should Know (And Care) About Land Trusts
And Their Private Land Conservation Transactions*, 34 ENVTL. L. REP. 10223
(2004) (with Federico Cheever)

Questionable Conservation Easement Donations, 18 PROB. & PROP. 40 (2004)

*Increasing the Tax Incentives for Conservation Easement Donations—A
Responsible Approach*, 31 ECOLOGY L. Q. 1 (2004)

The Role of Land Trusts in Biodiversity Conservation on Private Lands, 38
IDAHO L. REV. 453 (2002)

Tax Benefits of Conservation Easements, 23 TAX MGMT. EST. GIFTS & TR. J.
253 (1998)

WHITE PAPERS & RESEARCH REPORTS

CONSERVATION EASEMENT ENABLING STATUTES, BACKGROUND REPORT (2017),
prepared as Reporter for the Uniform Law Commission Study Committee
on the Uniform Conservation Easement Act

Trying Times: Lessons to be Learned from Recent Federal Tax Cases (last
updated September 2020), prepared for annual conferences

ATTORNEY GENERAL OVERSIGHT OF CONSERVATION EASEMENTS (2014), prepared
for Columbia Law School Conference co-sponsored by Columbia Law
School's National Association of Attorneys General Program (NAAGP) and
the National Association of State Charity Officials (NASCO)

CHARITIES AND CHARITABLE ASSETS IN VERMONT (2014), prepared for The
Lintilhac Foundation

CONSERVATION EASEMENTS: INFORMATION FOR STATE ATTORNEYS GENERAL
(2013), prepared for the National Association of Attorneys General
(NAAG)/National Association of State Charity Officials (NASCO) Annual
Conference, Nonprofit Regulation in a Time of Change

AMICUS BRIEFS

Amicus Briefs filed in appeal of *Pine Mountain Preserve, LLP v.
Commissioner*, 151 T.C. 247 (2018), in the 11th Circuit (with fellow amici)

Amicus Brief filed in *Belk v. Commissioner*, 774 F.3d 221 (4th Cir. 2014)
(with fellow amici)

TALKS, PANELS, CONFERENCES & ROUNDTABLES

AALS 2022, Trusts & Estates Section, Virtual Program, Jan. 2022
21st Century Cy Pres

American College of Trust and Estate Counsel, Charitable Planning
Committee, Fall Virtual Meeting, Oct. 2021
Cy Pres and Deviation: Contemporary Issues and Challenges

American Law Institute, Virtual Program, Oct. 2021
*Charitable Giving and the Elderly: Contemporary Challenges and
Solutions,*

Arizona State University Sandra Day O'Connor College of Law,
Sustainability Conference 2021, Virtual Program, May 2021
Enforcing Conservation Easements—The Through Line

33rd Annual RPTE Conference, American Bar Association, Virtual Program,
April 2021
*Restricted Charitable Gifts, Donor, Intent, and Changed
Circumstances*

Florida Tax Institute, Virtual Program, March 2021
Conservation Easements and Federal Tax Law

American College of Trust and Estate Counsel, Charitable Planning
Committee, Fall Virtual Meeting, Oct. 2020
Conservation Easements and Development Rights

University of Utah SJ Quinney College of Law, *Trying Times: Conservation
Easements and Federal Tax Law* (virtual program), July 2020

Southern Federal Tax Institute, Atlanta, GA, October 2019
Conservation Easement: Contemporary Issues and Challenges

Maryland Environmental Trust, Conservation Easement Roundtable (4.5
hours), Laurel, MD, October 2019
Conservation Easements and Federal Tax Law (with Special Counsel
from IRS Office of Chief Counsel, Washington, D.C.)

University of Utah SJ Quinney College of Law, Trying Times: Federal Tax Cases Involving Conservation Easement Donations, May 2019

Organized and presented at day-long program streamed live to national audience

American College of Trust and Estate Counsel, Charitable Planning Committee, Palm Springs, CA, March 2019

Charities Law (with Professor Susan Gary, University of Oregon School of Law)

University of Denver Sturm College of Law, Scholarship Workshop, March 2019

Conservation Easements: Standing to Sue

University of Denver Sturm College of Law, Rocky Mountain Land Use Institute, March 2019

Federal Tax Incentives for Conservation Easement Donations (with Special Counsel, IRS Office of Chief Counsel, Washington D.C. and Senior Attorney, IRS Office of Chief Counsel, Denver, CO)

New York University School of Law, National Center on Philanthropy and the Law, Conference on Restatement of the Law of Charitable Nonprofit Organizations, New York, NY, Nov. 2018

Georgia Federal Tax Conference, Atlanta, GA, June 2018 (with Special Counsel from IRS Office of Chief Counsel in Washington, D.C.)

Conservation Easements: Contemporary Tax Issues and Challenges

US Forest Service, Forest Legacy Program, National Meeting, Philadelphia, PA, June 2018 (with Special Counsel from IRS Office of Chief Counsel in Washington, D.C.)

Conservation Easements: Federal Agency Coordination

American College of Trust and Estate Counsel, Charitable Planning Committee, Chicago, IL, June 2018

UPMIFA and UTC Conundrums

Maryland Land Conservation Conference, Linthicum Heights, MD, May 2018

Conservation Easements and Federal Tax Policy (with Special Counsel from IRS Office of Chief Counsel in Washington, D.C.)

Women Lawyers of Utah, Salt Lake City, Utah, May 2018

Conservation Easements

University of Utah SJ Quinney College of Law, Utah Open Lands, Gaining Ground Conservation Easement Seminar, Salt Lake City, Utah, April 2018

Northwestern Pritzker School of Law, United States Tax Court Judicial Conference, Chicago, Illinois, March 2018

Invitation Only

American College of Trust and Estate Counsel, Charitable Planning Committee, San Antonio, Texas, March 2018

Limiting the Benefits of Charitable Gifts to Specific Classes of Individuals

New York University School of Law, National Center on Philanthropy and the Law, Annual Conference, Social Welfare Organizations: Better Alternatives to Charities?, New York, New York, Oct. 2017

Invited Attendee

University of Virginia School of Law, Environmental Law Workshop: Taking Stock and Moving Forward, Charlottesville, Virginia, October 2017

Conservation Easements: Contemporary Issues and Challenges

ABA Joint Fall Meeting, Real Property, Trust, & Estate Law and Tax Law Sections, Austin, Texas, September 2017

The Limits of Property Tax Exemptions for Charities

American College of Trust and Estate Counsel, Charitable Planning Committee, Seattle, June 2017

State Law Developments in the Charitable Donation Context

USDA, Natural Resource Conservation Service Attorney Webinar, May 2017

Conservation Easement Current Developments

Texas Tech University School of Law, Estate Planning Symposium, March 2017

Saving Land One Conservation Easement at a Time

University of Florida School of Law, Public Interest Environmental Conference, Gainesville, FL, February 2017

Conservation Easements in the Anthropocene

Loyola Law School, Tax Policy Colloquium, Los Angeles, California, Nov. 2016

Tax-Deductible Conservation Easements and the Essential Perpetuity Requirements

University of Utah SJ Quinney College of Law, Gaining Ground Conservation Easement Seminar, Utah Open Lands, , Salt Lake City, Utah, November 2016

Introduction to Conservation Easements
Federal Deduction Requirements
Condemnation of Conservation Easements—Protections and Just Compensation

Land Trust Alliance National Conference, Minneapolis, Minnesota, Oct. 2016

Conservation Easements and Valuation Abuse

American College of Trust and Estate Counsel, States Laws and Charitable Planning Committee, Charleston, SC, Oct. 2016

Conservation Easements: Federal Deduction Requirements
State Regulation and Enforcement in Charitable Sector and Doctrine of Equitable Deviation

American College of Trust and Estate Counsel, Regional Meeting, Deer Valley, Utah, September 2016

When Charity Goes Wrong: Restricted Gifts and Charitable Trusts in the Courts

ABA Professors Corner Series, July 2016

Conservation Easements: Contemporary Issues and Challenges

American College of Trust and Estate Counsel, Charitable Planning Committee, Summer Meeting, Boston, Massachusetts, June 2016

Charitable Gifts and Donor Naming Rights

Kentucky Land Trust Coalition, June 2016

Condemning Conservation Easements

National Conference of Probate Judges, Spring Conference, Point Clear, Alabama, May 2016

When Charity Goes Wrong: Restricted Gifts and Charitable Trusts in the Courts

Arizona State University, Sandra Day O'Connor College of Law,
Sustainability Conference, May 2016
Conservation Easements: Contemporary Issues and Challenges

ABA Real Property, Trust, & Estate Law Section, 28th Annual Spring
Symposia, Boston, Massachusetts, May 2016
Charitable Gift Agreements and Standing to Enforce Charitable
Gifts: What is a Donor to Do?

Maryland Land Conservation Conference, Linthicum Heights, MD, May
2016
Lessons to be Learned From Recent Federal Tax Cases Involving
Conservation Easement Donations

US Forest Service, Forest Legacy Program, National Meeting, Asheville, NC,
May 2016
Conservation Easements: Contemporary Issues and Challenges

The Fight for Sweet Briar College: Lessons in Law and Organizational
Governance, Seminar, Sweet Briar College, Amherst, Virginia, April 2016
Restricted Charitable Gifts and the Sweet Briar Founding Gift

American College of Trust and Estate Counsel, Charitable Planning
Committee, Annual Meeting, Las Vegas, Nevada, March 2016
Standing to Sue to Enforce Charitable Gifts

Texas Tech University School of Law, Annual Estate Planning Symposium,
March 2016
Saving Texas One Conservation Easement at a Time

USDA, Natural Resource Conservation Service, Feb. 2016
Condemning Conservation Easements: Protections and Just
Compensation

Southern Federal Tax Institute, Atlanta, Georgia, October 2015
Conservation Easements: Maximizing Tax Benefits While
Minimizing Audit Risks

Land Trust Alliance National Conference, Sacramento, California, October 2015

Condemning Conservation Easements

Trying Times, Lessons Learned from Recent Federal Tax Cases (with Supervisory Attorney and Senior Counsel from IRS Office of Chief Counsel)

USDA, Natural Resource Conservation Service, Teleconference, July 2015
Conservation Easements: Emerging Issues and Challenges

American College of Trust and Estate Counsel, Charitable Planning Committee, Summer Meeting, Quebec City, June 2015

The Closing of Sweet Briar College—Breach of Trust or Business Judgment?

Piedmont Environmental Council, Conservation Easement Conference, Charlottesville, Virginia, June 2015

Conservation Easements: Contemporary Issues and Challenges (with US Tax Court Judge and Supervisory Attorney from IRS Office of Chief Counsel)

Land Trust of Napa County, Conservation Easement Appraisal Conference, Napa, California, May 2015

Conservation Easement Appraisals and Federal Valuation Cases

Maryland Land Conservation Conference, Linthicum Heights, Maryland, May 2015

Trying Times: Important Lessons to be Learned From Recent Federal Tax Cases

Duke University Law School, United States Tax Court Judicial Conference, Chicago, Durham, NC, March 2015

Invitation Only

Conservation Partners, Appraisers' Roundtable, Virginia Department of Forestry, Charlottesville, Virginia, March 2015

Conservation Easement Valuation

Rocky Mountain Land Use Institute, University of Denver Sturm College of Law, Denver, CO, March 2015

Conservation Easements: Contemporary Issues and Challenges (with Acting Deputy/First Assistant Attorney General, Colorado Attorney General's Office, and Attorney from IRS Office of Chief Counsel, Denver)

American College of Trust and Estate Counsel, Charitable Planning
Committee, Annual Meeting, Marco Island, FL, March 2015
Register v TNC, Breach of Fiduciary Duties

US Trust Company, National Wealth Planning Strategies Group, Dec. 2014
Lessons to Be Learned from Recent Federal Tax Cases Involving
Conservation Easement Donations

Vermont Law School, South Royalton, Vermont, Nov. 2014
Presentations in South Royalton and Montpelier on Conservation
Easement Amendment and Termination

American College of Trust and Estate Counsel, Charitable Planning
Committee, Fall Meeting, New Orleans, LA, Oct. 2014
Protecting Charitable Assets in Bankruptcy

University of Montana School of Law, 62nd Annual Montana Tax Institute,
Oct. 2014
Conservation Easements: Contemporary Issues and Challenges

Land Trust Alliance National Conference, Providence, RI, Sept. 2014
Trying Times, Lessons Learned from Recent Federal Tax Cases

American Bar Association Tax Section and Real Property, Trust and Estate
Law Section Joint Fall Meeting, Denver, CO
Conservation Easement Federal Case Law (with IRS Attorney from
Office of Chief Counsel in Denver, CO, and Attorney-Advisor with
US Dept. of Treasury)

Utah Bar Association, Salt Lake City, UT, June 2014
Conservation Easements—Trying Times: Important Lessons to be
Learned From Recent Federal Tax Cases

ABA Real Property, Trust, & Estate Law Section, eCLE, May 2014
Conservation Easements Current Developments

US Forest Service, Forest Legacy Program National Meeting, Salt Lake City,
UT, May 2014
Conservation Easements: Amendments and Termination

Columbia Law School, National State Attorneys General Program,
Conference on Conservation Easements, New York, NY, May 2014
Organizer and Presenter: Role of the Attorney General in
Conservation Easement Enforcement

University of British Columbia, Association for Law, Property, and Society,
Annual Meeting, Vancouver, BC, May 2014

Property Tax Exemption Battlegrounds: Universities, Retirement
Homes, and Land Trusts
Conservation Easement Purchase and Tax Incentive Programs:
Safeguards and Gaps

American Bar Association, Real Property, Probate and Trust Law Section,
Annual Symposium, Chicago, IL, May 2014

Conservation Easement Current Developments
Charitable Donor Standing

Maryland Land Conservation Conference, Adamstown, Maryland, Apr.
2014

Trying Times: Important Lessons to be Learned from Recent Federal
Tax Cases

University of Denver Sturm College of Law, Rocky Mountain Land Use
Institute, Denver, CO, March 2014

Conservation Easements, A Rapidly Developing Legal and
Regulatory Landscape

California Council of Land Trusts, Annual Conference, Sacramento, CA,
March 2014

Working with State Attorneys General in the Conservation Easement
Context (with Chief Deputy, Charitable Trusts Division,
Pennsylvania Attorney General's Office)

American Bar Association, Real Property, Probate and Trust Law Section,
Membership Call, Jan. 2014

Conservation Easement Current Developments

American Bar Association, Joint Editorial Board on Real Estate Law, Nov.
2013

Revisiting the Uniform Conservation Easement Act

The Nature Conservancy, Western Regional Meeting, Salt Lake City, UT,
Nov. 2013

Conservation Easement Stewardship Challenges

American College of Trust and Estate Counsel, Fall Meeting, Charitable
Planning Committee, Fort Worth, TX, Oct. 2013

Charity Property Tax Exemption Battlegrounds
The Rights of Charitable Donors: *Adler v. Save*

National Association of State Attorneys General (NAAG)/National Association of State Charity Officers (NASCO) Annual Meeting, Silver Springs, MD, Oct. 2013

Attorney General Oversight and Enforcement in the Conservation Easement Context

California Council of Land Trusts, Legal Forum Teleconference, Oct. 2013
Select Federal Tax Law Developments

Land Trust Alliance National Conference, New Orleans, LA, Sept. 2013
Trying Times, Lessons Learned from Recent Federal Tax Cases
Stewardship Conundrums, Learning from One of the Oldest Land Trusts

American College of Trust and Estate Counsel, Summer Meeting, Charitable Planning Committee, Philadelphia, PA, June 2013
Pennsylvania Attorney General's Settlement in Hershey Trust

Vermont Law School, Environmental Law Program Hot Topics Lecture Series, South Royalton, VT, June 2013
Conservation Easements: Contemporary Issues & Challenges
Lincoln Institute for Land Policy, Conservation Catalysts Global Meeting, Cambridge, MA, May 2013
U.S. Law Schools as Conservation Catalysts

University of Minnesota Law School, Association for Law, Property, and Society, Fourth Annual Meeting, Minneapolis, MN, Apr. 2013
Conservation Easements: Contemporary Issues and Challenges

University of Denver Sturm College of Law, Environmental and Natural Resources Law Workshop, Denver, CO, Apr. 2013
Conservation Easement Enabling Statutes: Perspectives on Reform

Rocky Mountain Land Use Institute, University of Denver Sturm College of Law, Denver, CO, March 2013
Conservation Easements: The Good, The Bad, And The Ugly

Virginia Law Foundation, On-Line Presentation, Feb. 2013
Conservation Easements: How to Draft and Defend Against IRS Assault

University of Utah S.J. Quinney College of Law Stegner Academic Symposium, Conservation Easements in the 21st Century, Salt Lake City, UT, Feb. 2013,

Conservation Easements in the 21st Century: What Have We Learned and Where Should We Go From Here?

Conservation Easements: Cases & Controversies

University of Miami School of Law, 47th Annual Heckerling Institute on Estate Planning, Jan. 2013

Coming to a Tax Court Near You, How to Survive the IRS's Assault on Conservation Easements

ARNOVA (Association for Research on Nonprofit Organizations and Voluntary Action) 41st Annual Conference, Re-examining Philanthropy: Exploring Root Concepts for the Field, Indianapolis, IN, Nov. 2012

New Perspectives on Nonprofit Law and Policy

New York University School of Law, National Center on Philanthropy and the Law, 24th Annual Conference on The Charitable Contribution Deduction: Reform and Simplification, New York, NY, Oct. 2012

Invited Participant

American College of Trust and Estate Counsel, Fall Meeting, Charitable Planning Committee, Washington, D.C., October 2012

Conservation Easements Case Law Developments

Land Trust Alliance National Conference, Salt Lake City, UT, Sept. 2012

Trying Times—Important Lessons to be Learned from Recent Federal Tax Cases

Do the Right Thing, Compliance and Abuse

American College of Trust and Estate Counsel, Summer Meeting, Charitable Planning Committee, Colorado Springs, Colorado, June 2012

Substantial versus Strict Compliance – Is there a Method to the Madness?

Conservation Easement Protected in Perpetuity Roundtable, Montage Deer Valley, Utah, May 2012

Organizer and Presenter

ABA Section of Real Property, Trust and Estate Law 23rd Spring Symposia, New York, NY, May 2012

Conservation Easements, Drafting, Amending, and Defending

Lincoln Institute of Land Policy's Program on Academic and Research
Institutions as Conservation Catalysts, Boulder, CO, Apr. 2012
Innovative University Conservation Easement Projects and Programs

American College of Trust and Estate Counsel, Annual Meeting, Charitable
Planning Committee, Miami, FL, March 2012
Conservation Easement Case Law Developments

Utah State Bar, Nonprofit, Real Estate, and Tax Law Sections, Salt Lake
City, UT, March 2012
Conservation Easements: Federal Tax Incentives and the Meaning of
Perpetuity

Halfmoon Seminar on Utah Land Law, Salt Lake City, UT, Dec. 2011
Conservation Easements: Theory, Practice, & Drafting

Land Trust Alliance National Conference, Milwaukee, Wisconsin, Oct. 2011
Trying Times—Lessons from Recent Federal Tax Cases
Perpetuity Roundtable
Conservation Defense Network, Clawback of Conservation
Easements under Fraudulent Transfer Law
Do the Right Thing, Compliance and Abuse

American College of Trust and Estate Counsel, Rocky Mountain Regional
Meeting, Santa Fe, NM, Aug. 2011
Lessons Learned from Recent Federal Tax Cases

American College of Trust and Estate Counsel, Charitable Planning
Committee, Summer Meeting, Atlanta, Georgia, June 2011
Conservation Easement Case Law Developments

Utah State Bar, Nonprofit Section, Salt Lake City, UT, Apr. 2011
Conservation Easements and the Doctrine of *Cy Pres*

American Association of Law Schools, Annual Meeting, San Francisco, CA,
Jan. 2011
Moderator: Nonprofit and Philanthropy Law Section's Panel on The
Federalization of Nonprofit and Charity Law

American Bar Association, Real Property, Trust & Estate Law Section, eCLE,
Dec. 2010
Pleasing Mother Earth and the IRS, Conservation Easement
Donations in the New Age of IRS Oversight

American College of Trust and Estate Counsel, Charitable Planning
Committee, Fall Meeting, Baltimore, MD, Oct. 2010
Conservation Easement Case Law Developments & IRS Scrutiny

Land Trust Alliance National Conference, Hartford, CT, Oct. 2010
Avoiding Difficult Conversations with State Attorneys General, The
Fundamentals of Charitable Gift Administration
Do the Right Thing: Compliance and Abuse

American College of Trust and Estate Counsel, Rocky Mountain Regional
Meeting, Park City, Utah, September 2010
Conservation Easement Case Law & Other Developments

American College of Trust and Estate Counsel, Charitable Planning
Committee, Annual Meeting, Bonita Springs, Florida, March 2010
Salzburg v. Dowd and National Nonprofit Governance Projects

University of Oregon School of Law, Public Interest Environmental Law
Conference, Feb. 2010
Conservation Easements and Climate Change

Chicago-Kent College of Law, ACTEC Academic Symposium on
Philanthropy in the 21st Century, Oct. 2009
Commentator: Donor Intent Articles

American College of Trust and Estate Counsel, Charitable Planning
Committee, Fall Meeting, Williamsburg, Virginia, Oct. 2009
Legal Developments in the Conservation Easement Context

Land Trust Alliance National Conference, Portland, Oregon, Oct. 2009
Advanced Legal Issues, Condemnation of Conservation Easements

ALI-ABA Conference on Sophisticated Estate Planning Techniques, Boston,
MA, Sept. 2009
Conservation Easements: Federal Tax Incentives & The Meaning of
Perpetuity

2009 Berkeley Workshop, Yale School of Forestry & Environmental Studies,
Pocantico Conference Center of the Rockefeller Brothers Fund, Pocantico
Hills, NY, July 2009
Land Conservation and Energy Infrastructure: Threats and
Opportunities

International Right of Way Association Annual Meeting, Indianapolis, IN,
June 2009

Conservation Easements: Condemnation & Valuation

National Conference on Conservation Easements: Advanced Legal Issues,
Land Trust Alliance and CLE International, Denver, CO, June 2009

Conservation Easements and Eminent Domain

Douglas W. Conner 30th Annual Advanced Estate Planning and
Administration Seminar, Hot Springs, VA, Apr. 2009

Conservation Easements—Interpretation, Enforcement, and
Legislating Against Perpetuity

American College of Trust and Estate Counsel, Annual Meeting, Rancho
Mirage, California, March 2009

Emerging Legal Issues in the Conservation Easement Context

Stanford Law School, Woods Institute for the Environment, Feb. 2009

Roundtable Participant: Private Conservation Instruments and
Policy in a Changing Climate

Florida State University College of Law, Oct. 2008

Legislating Against Perpetuity in the Conservation Easement Context

Land Trust Alliance National Conference, Pittsburgh, Pennsylvania, Sept.
2008

Condemnation of Conservation Easements

Idaho State Bar, Annual Meeting, Sun Valley, ID, Sept. 2008

Conservation Easements—Estate Planning and Emerging Issues

Lincoln Institute of Land Policy, Cambridge, Massachusetts, Conference on
Land Policies and Property Rights, June 2008

Commentator on Professor Gerald Korngold's work

Land Trust Alliance Southwest Conference, Park City, UT, May 2008

Condemnation of Conservation Easements

Georgetown University Law Center, Georgetown Environmental Law &
Policy Institute, Land Use Roundtable, Apr. 2008

Balancing Private Initiatives and Regulatory Measures

Utah State Bar, Environmental Law Section Continuing Legal Education Seminar, Apr. 2008

In Perpetuity: The Future of Conservation Easements (seminar students also presented their seminar papers)

University of Utah S.J. Quinney College of Law, Faculty Workshop, April 2008

Solving the Puzzle of Conservation Easements—A Response to Professor Korngold

American College of Trust and Estate Counsel, Charitable Planning Committee, Annual Meeting, Boca Raton, Florida, March 2008

Modifying and Terminating Perpetual Conservation Easements and Fiduciary Obligations of Nonprofit Conservation Organizations

Lincoln Institute of Land Policy, Symposium on Modifying and Terminating Perpetual Conservation Easements, Cambridge, MA, Feb. 2008

Conservation easement case study analysis

Indiana University School of Law, Bloomington, Faculty Colloquium, Jan. 2008

Conservation Easements: An Experiment in Land Preservation

University of Virginia School of Law, Virginia Environmental Law Journal Symposium on Condemning Open Space, Nov. 2007

Condemning Open Space: Making Way for National Interest Electric Transmission Corridors (or Not)

Land Trust Alliance National Conference, Denver, CO, Oct. 2007

Just Compensation for the Condemnation of a Conservation Easement

Panel Presenter on *Amending Conservation Easements: Evolving Practices and Legal Principles* (Land Trust Alliance 2007)

Harvard Law School and the Hauser Center for Nonprofit Organizations, John F. Kennedy School of Government, Seminar on the Nonprofit Sector & Philanthropy, Apr. 2007

Nonprofit Land Conservation Organizations—Rights, Responsibilities, and Emerging Issues

Douglas W. Comer 28th Annual Advanced Estate Planning and Administration Seminar, Hot Springs, VA, Apr. 2007

Conservation Easements—Tax Issues, Estate Planning, and the Meaning of Perpetuity

University of Florida Levin College of Law, 6th Annual Nelson Symposium,
Feb. 2007

Legal Implications of Golf Course Conversions: Is Perpetual
Protection Warranted?

Brigham Young University, J. Reuben Clark Law School Faculty
Colloquium, Nov. 2006

Perpetual, Term, and Tradable Conservation Easements: Perpetuity
as a Matter of Degree

Utah Open Lands Seminar on Conservation Easements, Nov. 2006

Understanding Conservation Easements—Federal Tax Incentives
and Living with Perpetuity

University of California, Berkeley, Boalt Hall School of Law, 9th Annual
Georgetown Regulatory Takings Conference, Oct. 2006

Voluntary Incentive-Based Land Protection versus Regulation

Georgetown University Law Center, Environmental and Land Use
Workshop, Oct. 2006

Modifying and Terminating Perpetual Conservation Easements

Georgetown University Law Center, Georgetown Environmental Law &
Policy Institute Roundtable, Sept. 2006

Coordinating Incentive-Based and Regulatory Land Protection
Measures

University of California, Berkeley, Land Conservation Lunch Series, Apr.
2006

Amending Perpetual Conservation Easements: A Case Study of the
Myrtle Grove Controversy

Stanford Law School Environmental Workshop Seminar, Apr. 2006

Perpetual Conservation Easements in a Changing Landscape

Utah Annual Appellate Court Conference, Moab, Utah, Apr. 2006

Conservation Easements: Emerging Legal Issues

Public Interest Environmental Law Conference, University of Oregon
School of Law, March 2006

Conservation Easement Reform

University of Denver College of Law, Law Review Symposium on
Borrowing the Land: Cultures of Ownership in the Western Landscape, Feb.
2006

Acquiring Land for Conservation, Culture, and Sovereignty—Use of
Conservation Easements to Protect Tribal Lands

Conference of State Planning Directors in the West, University of Montana
Public Policy Research Institute & Lincoln Institute of Land Policy,
Cambridge, Massachusetts, Oct. 2005

Approaches to Private Land Conservation

Yosemite Environmental Law Conference, Yosemite, California, Oct. 2005
Conservation Easements or Regulatory Reform?

Land Trust Alliance National Conference, Madison, Wisconsin, Oct. 2005
Advanced Legal Roundtable on Extinguishment of Conservation
Easements

Interpreting and Amending Conservation Easements

Panel on Conservation Easement Compliance and Abuse

Florida State University College of Law, Oct. 2005

Faculty Workshop on Responding to Changed Conditions in the
Conservation Easement Context

Lecture for Certificate Program in Environmental and Land Use Law

51st Annual Rocky Mountain Mineral Law Institute, Portland, Oregon, July
2005

Conservation Easements in the West

13th Biennial Natural Resources Law Teachers Institute, Santa Fe, New
Mexico, June 2005

Rethinking the Perpetual Nature of Conservation Easements

Land Trust Alliance Southwest Conference, Durango, Colorado, May 2005
Modifying and Terminating Conservation Easements

Panel on Conservation Easement Compliance and Abuse

Wallace Stegner Center, University of Utah S.J. Quinney College of Law,
10th Annual Symposium on Private Property and Nature Conservation,
March 2005

Conservation Easements - A Troubled Adolescence

Lincoln Institute of Land Policy, Cambridge, Massachusetts, Feb. 2005

Roundtable on Conservation Easement Legal Reform

HONORS & AWARDS

- Top Researcher Honoree, University of Utah 2019
- Restatement of the Law, Nonprofit Charitable Organizations (Am. Law. Inst. 2021)
- Aldrich In-Residence Research Fellowship in the Humanities 2007
- University of Utah Tanner Humanities Center
- University of Utah Early Career Teaching Award 2007
- University-wide competition
- Faculty Fellow Award 2006
- University of Utah Research Committee
- Peter W. Billings Excellence in Teaching Award 2006
- University of Utah S.J. Quinney College of Law
- Professional Scholarship Award 2005
- American Agricultural Law Association
 - For *Rethinking the Perpetual Nature of Conservation Easements*, 29 HARV. ENVTL. L. REV. 421 (2005)
- Probate & Property Editors' Excellence in Writing Award 2004
- American Bar Association
 - For *Questionable Conservation Easement Donations*, 18 PROB. & PROP. 40 (2004)

PROFESSIONAL SERVICE

- American Law Institute (elected Fall 2007)
- Associate Reporter, Restatement of the Law of Nonprofit Charitable Organizations, January 2017-2021
 - Formal Adviser, Restatement of the Law of Nonprofit Charitable Organizations, 2014-2016
 - Member of Consultative Group, Restatement (Fourth) of Property, 2015
 - Member of Consultative Group, Principles of the Law of Compliance Enforcement & Risk Management project, 2015

- Member of Consultative Group, Restatement (Third) of Trusts project (completed)

Joint Editorial Board, Uniform Trusts & Estates Acts

- American College of Trust and Estate Counsel representative, appointed 2019

Uniform Law Commission

- Observer to Drafting Committee, Easement Relocation Act, appointed 2019
- Reporter, Uniform Conservation Easement Act Study Committee 2017-2018
- Observer to Drafting Committee, Model Protection of Charitable Assets Act, 2008-2011

American College of Trust and Estate Counsel (elected Fall 2007)

- Board of Regents (appointed 2017)
- Programs Committee (appointed 2018)
- Artificial Intelligence Task Force (appointed 2019)
- Charitable Planning Committee, Member 2011-present
- State Laws Committee, Member 2012-present
- Legal Education Committee, Secretary 2011-2014, Co-Chair 2014-2017, Member 2017-present
- Academic Fellows Membership Committee, Chair 2014-2017, Member 2017-present

American Bar Association, Real Property, Trust, & Estate Law Section

- Member, Conservation Easements Task Force, 2015-present
- Co-Chair, Legislative and Regulatory Issues Committee, 2014-2015
- Member, Conservation Easement Guidance Subcommittee, 2013-2014
- Vice-Chair, Charitable Organizations Committee, 2013-2014
- Co-coordinator of monthly Professors Corner educational programs, 2014-2018
- Associate Professional Editor, RPTE Law Journal, 2000–present
- Publications Committee, 2007-2010

SSRN Protected Lands eJournal

- Editor, 2017-present
- Co-editor (with Professor Federico Cheever), 2012-2017

Wyss Foundation

- Member of Project Group, Study of Conservation Easement Acquisition Programs and Proposed Reforms, 2013-2014

Utah Open Lands

- Member, Board of Trustees, 2016-present
- Advisor, 2006–2015
- Member, Board of Trustees, 2001-2006

Vital Ground

- Land Protection Committee, 2005–present

Wildlife Land Trust, Humane Society of the United States

- Habitat Protection Advisory Committee, 2006–present

Land Trust Alliance

- Conservation Defense Advisory Council, 2008-2015
- Conservation Easement Amendment Policy Group, 2005-2007
- Programs Committee for legal track workshops for annual national conference, 2007-2010

Nonprofit Law Professors Blog

- Invited Blogger on Conservation Easements, 2012-present

American Association of Law Schools, Nonprofit and Philanthropy Law Section

- Secretary 2012-2013, Treasurer 2011-2012

UNIVERSITY SERVICE

College of Law

- Faculty Recruiting Committee 2020-2021
- Faculty Development Committee, 2020-2021
- Admissions Committee, 2004–2005, 2018-2019, 2019-2020
- Tenured Faculty Review Committee, 2017-2019
- Faculty Development Committee, 2017-2018
- Mentor, Associate Professor Christine Kim
- Faculty Appointments Committee, 2016-2017 (Co-Chair), 2015-2016 (Chair)
- Ad Hoc Faculty Policies Committee, 2016-2018
- Retention, Promotion, and Tenure Committee, 2014-2015 (Chair)
- Tenured Faculty Review Committee, 2013-2014 (Chair)
- Technology Committee, 2013-2014
- Associate Dean for Faculty Research and Development, 2009-2012
- Faculty Development Committee, 2009-2012 (Chair)

Faculty Appointments Committee, 2009-2012 (ex officio)
Programs Committee, 2009-2012 (ex officio)
Tenured Faculty Review Committee, 2008-2010 (Chair)
Faculty Appointments Committee, 2007–2008 (Chair)
Curriculum Committee, 2005–2006 (Chair)
Wallace Stegner Center for Land, Resources, and the Environment
Committee, 2004–present
Admissions Committee, 2004–2005
Faculty Development Committee, 2003–2005
Excellence in Teaching Committee, 2003–2004
Nominations Committee, 2002–2003
Readmissions, 2002–2003
Faculty Appointments Committee, 2001–2002
Curriculum Committee, 2000–2001
Academic Appeals/Misconduct Committee, 2000–2002

University

Academic Senate, 2020-2024
Academic Senate, 2000–2004

OTHER WORK EXPERIENCE

Adjunct Professor, University of Virginia School of Law, Charlottesville,
Virginia, 1998 & 1999
Gift & Estate Tax

Associate, McGuireWoods LLP, Charlottesville, Virginia, 1996–2000
Tax, estate planning, and private land conservation
Associate, Hunton & Williams, Richmond, Virginia, 1990–1996
International, corporate, and individual taxation

Summer Associate, Hunton & Williams, Richmond, Virginia, 1989

Summer Associate, Baker Botts LLP, Houston, Texas, 1989

Summer Intern, Institut National De La Recherche Agronomique,
Montpellier, France, 1988
Taught English language and presentation skills to French scientists