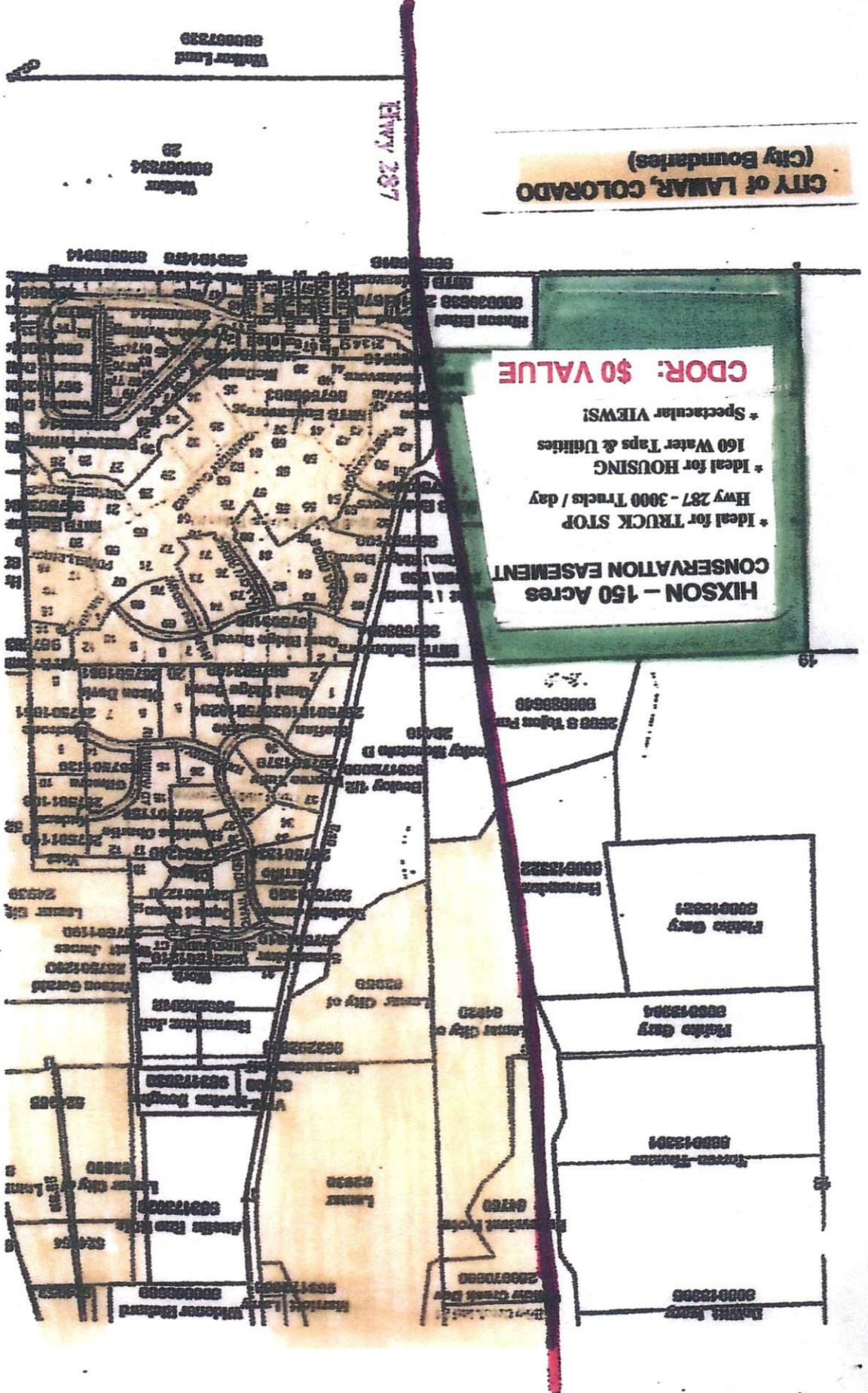




Jilliane Hixson
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CITY OF LAMAR, COLORADO
(City Boundaries)



CDOR: \$0 VALUE

- * Ideal for TRUCK STOP
Hwy 287 - 3000 Trucks / day
- * Ideal for HOUSING
160 Water Taps & Utilities
- * Spectacular VIEWS!

HIXSON - 150 Acres
CONSERVATION EASEMENT

LAND TRUST
retains / controls
CONSERVATION EASEMENT
in perpetuity

HIXSONS NET LOSSES
\$(0) C/E Tax Credits
\$130K C/E Set Up Fees
\$70K Attorney Fees
+ \$\$\$\$ Property Rights

HIXSONS
paid back CE TAX CREDITS
20 YR Home Equity Loan
2015 - 2035

+ 200% Penalty & Interest
100% C/E Tax Credits
pay back

2007 - 2015
(David v. Goliath)
Hixsons v. CDOR

CDOR
C/E = \$0

IRS 170(h) is the only
standard for C/B appraisal
Colorado Statute
CRS 39-22-522

ACCEPTED
FULL VALUE
CE appraisal
extensive review
2007 - 2010

IRS

• State Certified Appraiser
• \$130K C/E Set Up Fees

HIXSON
2003
CONSERVATION EASEMENT

