

RESOLUTIONS

in support of

MORATORIUM

on

Colorado

CONSERVATION EASEMENTS / Tax Credits

By County Commissioners of:

ALAMOSA COUNTY

BACA COUNTY

BACA COUNTY

CROWLEY COUNTY

KIOWA COUNTY

OTERO COUNTY

PROWERS COUNTY

RIO GRANDE COUNTY

MONTROSE COUNTY

HINSDALE COUNTY

RECEIVED

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SANDRA J JACKSON
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State Doc .00
OR Book 545 Page 2200 - 2201
Instrument Book Page
200900406108 OR 545 2200

RESOLUTION NO. 2009-49

**A RESOLUTION IN SUPPORT OF A MORATORIUM ON TAX CREDITS FOR
CONSERVATION EASEMENTS**

WHEREAS, tax credits for conservation easements began in 2000 and more than \$275,000,000 in tax credits have been claimed by conservation easement donors in the State of Colorado, and;

WHEREAS, the State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession and deep cuts are being required for all state programs, which will impact Colorado Counties which receive state funding for many County programs, and;

WHEREAS, the Colorado Department of Revenue and Internal Revenue Service have disallowed tax credits claimed by conservation easement donors, with the result that many millions of dollars of claimed tax credits are in tax litigation, and;

WHEREAS, the claimed benefits of conservation easements cannot be reasonably justified under present economic circumstances;

NOW THEREFORE, be it resolved that the Colorado Legislature pass legislation imposing an immediate moratorium on conservation tax credits, and;

BE IT FURTHER RESOLVED that this moratorium remain in effect until the severe budget shortfall for the State of Colorado is resolved, the Colorado Legislature has the opportunity to debate conservation easements tax credits,

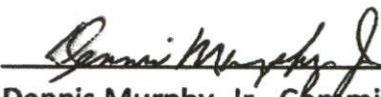
and the tax litigation between the Colorado Department of Revenue and the Internal Revenue Service has been resolved.

The foregoing Resolution was offered by Commissioner Hagedorn, seconded by Commissioner Murphy and passed unanimously by vote of the Board of County Commissioners during their regular meeting held on Wednesday, August 26, 2009.

BOARD OF COUNTY COMMISSIONERS
RIO GRANDE COUNTY



Doug Davie, Chairman



Dennis Murphy, Jr., Commissioner

ATTEST:



Clerk of the Board



Robert Hagedorn, Commissioner

RESOLUTION NO. 2009- 14

A RESOLUTION IN SUPPORT OF A MORATORIUM ON TAX CREDITS FOR
CONSERVATION EASEMENTS

Since tax credits for conservation easements began in 2000, more than \$275,000,000 in tax credits have been claimed by conservation easement donors in the State of Colorado, and

The State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession, and deep cuts are being required for many state programs, which will impact Colorado Counties which receive state funding for many County programs, and

The Colorado Department of Revenue and Internal Revenue Service have disallowed tax credits claimed by conservation easement donors, with the result that many millions of dollars of claimed tax credits are in tax litigation, and

The claimed benefits of conservation easements cannot be reasonably justified under present economic circumstances,

NOW THEREFORE, be it resolved that the Colorado Legislature pass legislation imposing an immediate moratorium on conservation tax credits, and

BE IT FURTHER RESOLVED that this moratorium remain in effect until the severe budget shortfall for the State of Colorado is resolved, and the Colorado Legislature has the opportunity to debate conservation easements tax credits.

Dated: August 20, 2009


Gene Millbrand, Chairman


Joe D. Marble, Vice-Chairman


Henry Schnabel, Commissioner

ATTEST:


Jana Coen, Clerk

STATE OF COLORADO)
) ss.
County of Otero)

At a Regular Meeting of the Board of County Commissioners for Otero County, Colorado, held at the Courthouse in La Junta, Colorado, on the 31st day of August, A.D., 2009, there were present:

✓
✓
✓
✓
✓

Kevin K. Karney,	Chairman
Keith Goodwin,	Commissioner
Jim Sandoval,	Commissioner
Sharon Sisnroy,	Clerk to the Board
Jean Hinkle,	County Administrator

when the following proceedings, among others, were had and done, to-wit:

Resolution #2009-016

A RESOLUTION IN SUPPORT OF A MORATORIUM ON TAX CREDITS FOR CONSERVATION EASEMENTS

WHEREAS, since tax credits for conservation easements began in 2000, more than \$275,000,000 in tax credits have been claimed by conservation easement donors in the State of Colorado; and

WHEREAS, the State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession, and deep cuts are being required for many State programs, which will impact Colorado Counties which receive state funding for many County programs; and

WHEREAS, the Colorado Department of Revenue and Internal Revenue Service have disallowed tax credits claimed by conservation easement donors, with the result that many millions of dollars of claimed tax credits are in tax litigation; and

WHEREAS, the claimed benefits of conservation easements cannot be reasonably justified under present economic circumstances; and

WHEREAS, the Board of County Commissioners of Otero County believes it is in the best interests of the citizens of Otero County as a whole to encourage the Colorado Legislature to pass legislation imposing an immediate moratorium as concerns the allowance of tax credits for conservation easements and their associated tax credits filed after the date of this resolution in order that other State-funded programs may continue;

WHEREAS, the Board of County Commissioners of Otero County believes it is important to state that it is not in favor of a permanent disallowance of tax credits for donors of a conservation easement;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Otero, Colorado, that:

1. The Board of Commissioners of the County of Otero, Colorado, encourages the Colorado Legislature to pass legislation imposing an immediate moratorium on conservation easements and their associated tax credits filed after the date of this resolution; and
2. The moratorium remain in effect until the tax litigation issues have been resolved.

Adopted this 31st day of August, 2009.

ATTEST:

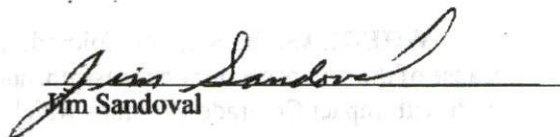

Clerk & Recorder



BOARD OF COUNTY COMMISSIONERS
OF OTERO COUNTY, STATE OF
COLORADO:


Kevin K. Karney, Chairman


Keith Goodwin


Jim Sandoval

Resolution #2009 - 016

RESOLUTION # 3 - 2009

**A RESOLUTION IN SUPPORT OF A MORATORIUM ON TAX CREDITS FOR
CONSERVATION EASEMENTS**

Since tax credits for conservation easements began in 2000, more than \$275,000,000 in tax credits have been claimed by conservation easement donors in the State of Colorado, and

The State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession, and deep cuts are being required for many state programs, which will impact Colorado Counties which receive state funding for many County programs, and

The Colorado Department of Revenue and Internal Revenue Service have disallowed tax credits claimed by conservation easement donors, with the result that many millions of dollars of claimed tax credits are in tax litigation, and

The claimed benefits of conservation easements cannot be reasonably justified under present economic circumstances,

NOW THEREFORE, be it resolved that the Colorado Legislature pass legislation imposing an immediate moratorium on conservation tax credits, and

BE IT FURTHER RESOLVED that this moratorium remain in effect until the severe budget shortfall for the State of Colorado is resolved, and the Colorado Legislature has the opportunity to debate conservation easement tax credits.

RESOLVED AND PASSED this 26th day of August, 2009.



Chairman, BOCC

ATTEST:



Kiowa County Clerk

RESOLUTION NO. 5459

A RESOLUTION IN SUPPORT OF A MORATORIUM ON TAX CREDITS FOR
CONSERVATION EASEMENTS

WHEREAS, Since tax credits for conservation easements began in 2000, more than \$275,000,000 in tax credits have been claimed by conservation easement donors in the State of Colorado; and

WHEREAS, The State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession, and deep cuts are being required for many state programs, which will impact Colorado Counties which receive state funding for many county programs; and

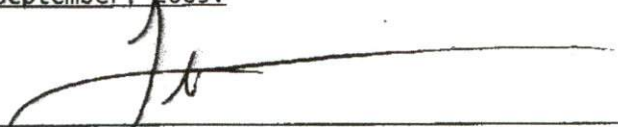
WHEREAS, The Colorado Department of Revenue and the Internal Revenue Service have disallowed tax credits claimed by conservation easement donors, with the result that many millions of dollars of claimed tax credits are in tax litigation; and

WHEREAS, the claimed benefits of conservation easement cannot be reasonably justified under present economic circumstances;

NOW THEREFORE, be it resolved that the Colorado Legislature pass legislation imposing an immediate moratorium on conservation tax credits; and

BE IT FURTHER RESOLVED, that this moratorium remain in effect until the severe budget shortfall for the state of Colorado is resolved, and the Colorado Legislature has the opportunity to debate conservation easements tax credits.

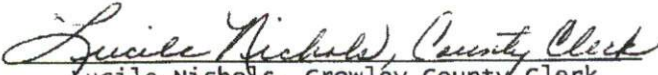
Adopted by the Crowley County Board of County Commissioners this 21st day of September, 2009.



T. E. Allumbaugh, Chairman

ATTEST:

SEAL



Lucile Nichols, Crowley County Clerk

RESOLUTION NO. 2009 - 7

**A RESOLUTION IN SUPPORT OF A MORATORIUM ON TAX CREDITS FOR
CONSERVATION EASEMENTS**

STATE OF COLORADO)
) ss.
COUNTY OF BENT)

The Board of County Commissioners (the "Board") met in regular session in its office in Bent County, Colorado, on the 23rd day of September, 2009:

Present:	Bill Long	Chairman
	Tom Wallace	Commissioner
	Patti Nickell	County Clerk

Since tax credits for conservation easements began in 2000, more than \$275,000,000 in tax credits have been claimed by conservation easement donors in the State of Colorado, and

The State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession, and deep cuts are being required for many state programs, which will impact Colorado Counties which receive state funding for many County programs, and

The Colorado Department of Revenue and Internal Revenue Service have disallowed tax credits claimed by conservation easement donors, with the result that many millions of dollars of claimed tax credits are in tax litigation, and

NOW, THEREFORE, be it resolved that the Colorado Legislature pass legislation imposing an immediate moratorium on conservation tax credits, and

BE IT FURTHER RESOLVED that this moratorium remain in effect until the severe budget shortfall for the State of Colorado is resolved, and the Colorado Legislature has the opportunity to debate conservation easements tax credits.


LONG - Yes

WALLACE -Yes

Signed this 23rd day of September, 2009.



Bill Long, Chairman
Board of Commissioners



Tom Wallace,
Bent County Commissioner

ATTEST:



Patti Nickell
Clerk to the Board

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF ALAMOSA COUNTY

RESOLUTION NO: 2009 - G - 005

RE: A RESOLUTION IN SUPPORT OF LEGISLATIVE ACTION ON TAX CREDITS FOR CONSERVATION EASEMENTS DUE TO STATE BUDGETARY CONSTRAINTS.

WHEREAS, more than \$275,000 in tax credits have been claimed by conservation easement donors in the State of Colorado since the Year 2000; and

WHEREAS, the State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession in the state as well as on the national level; and

WHEREAS, many state agencies have already reduced funding or are in the process of evaluating additional program funding cuts, with many of these cuts severely impacting the ability of Colorado Counties to provide services to their constituents; and

WHEREAS, the uncertainties brought forth by the disallowance of many conservation easement tax credits by the State of Colorado and the Internal Revenue Service have resulted in litigation and uneasiness about the conservation easement program in general; and

WHEREAS, the fiscal woes that the State of Colorado is experiencing make it relevant to consider legislative action on these tax credits until a) the State's fiscal dilemma is resolved and efforts to balance its budget on the back of Counties is ended, and b) the legal ramifications of the conservation easement tax credits have been litigated.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF ALAMOSA, COLORADO:

Section 1. That the Colorado Legislature reviews the conservation easement tax credit program and its relationship to the State's tenuous fiscal situation, and take action to successfully implement dialogue, debate and a resolution to on-going issues related to this critical program.

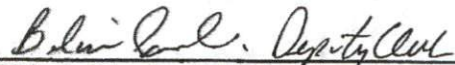
ADOPTED this 30th day of September, A.D. 2009.

The roll having been called, the vote was as follows:

Commissioner Allen	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Commissioner Mestas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Commissioner Wilkinson	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

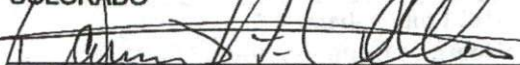
The foregoing resolution passed by roll call vote resulting in a 3-0 vote.

ATTEST:


Melanie Woodward, Clerk of the Board

(SEAL)

BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF ALAMOSA, STATE OF COLORADO


Darius Allen, Chairman


George Wilkinson


Frank Mestas

Spike

RESOLUTION NO. 2009- 22

A RESOLUTION IN SUPPORT OF A MORATORIUM ON
TAX CREDITS FOR CONSERVATION EASEMENTS

WHEREAS, since tax credits for conservation easements began in 2000, more than \$275,000.00 in tax credits have been claimed by conservation easement donors in the State of Colorado; and

WHEREAS, the State of Colorado is experiencing a substantial shortfall in tax revenues because of the severe economic recession, and deep cuts are being required for many state programs, which will impact Colorado Counties which receive state funding for many County programs; and

WHEREAS, the Colorado Department of Revenue and the Internal Revenue Service have disallowed tax credits claimed by conservation easement donors, with the result that many millions of dollars of claimed tax credits are in tax litigation; and

WHEREAS, the claimed benefits of conservation easements cannot be reasonably justified under present economic circumstances;

NOW THEREFORE BE IT RESOLVED, that Baca County urges the Colorado General Assembly to adopt legislation imposing an immediate moratorium on conservation easement tax credits, and

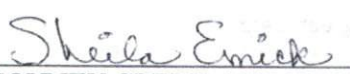
BE IT FURTHER RESOLVED, that this moratorium remain in effect until the severe budget shortfall for the State of Colorado is resolved and the Colorado General Assembly has the opportunity to debate conservation easement tax credits.

MOVED, PASSED AND ADOPTED this 8th day of SEPTEMBER, 2009.

BOARD OF COUNTY COMMISSIONERS
BACA COUNTY, COLORADO

ATTEST:


CHAIRMAN


COUNTY CLERK AND RECORDER



MONTROSE COUNTY
BOARD OF COUNTY COMMISSIONERS
317 South 2nd Street
Montrose, CO 81401
Phone: 970-249-7755
Fax: 970-249-7761

January 17, 2017

Board of Trustees of the Great Outdoors
Colorado Trust Fund (GOCO)
1900 Grant Street, Suite 725
Denver, Colorado 80203

RE: Open Space Under GOCO

Dear GOCO Board:

As a current County Commissioner, I have concerns over what GOCO promised and the definition of "OPEN" in regards to conservation easements and GOCO spending. The CO Statute states, "for the creation and protection of open space in our State".

There is nothing "OPEN" about a conservation easement. You and I will never walk this land, ride this land, or see this land, unless it borders a public road. Easements will never preserve a life style, people die. Over the generations the land becomes over-grown, non-productive and offers no economical value to the State or the counties. This situation already exists in many counties across our beloved State. As many people say, "a conservation easement check is the last check before bankruptcy". Even when an easement is put into place for a tax benefit, the property is usually sold at way below market value. The new owners can only use it as described in the easement.

In Montrose County, over seventy percent of land mass is controlled by some government agency. GOCO is spending money to support easements that will close, not open, more of this land. These easements are forever. The public will never use the lands that were promised to us. How is Montrose County and counties like ours' going to survive? When all of the land becomes unusable will people stop visiting our State? Easements can be funded by many other sources. Why take the people's money to shut down land forever?

Without your help, I do not see a way out without going political. Is there not some way we can sit down and come to a solution on creating "OPEN LANDS" for the people of this great State?

Yours truly,


Glen Davis, Montrose County Commissioner

BOARD OF COUNTY COMMISSIONERS

HINSDALE COUNTY, COLORADO

RESOLUTION NO. 18

Series 2015

A RESOLUTION SUPPORTING NO NET LOSS OF PRIVATE LANDS WITHIN HINSDALE COUNTY

Whereas, pursuant to C.R.S. § 30-11-101(2), the Hinsdale County, Colorado Board of County Commissioners has general authority regarding the health, safety and welfare of its citizens;

Whereas, Hinsdale County currently contains 96.5% public lands, including lands of the United States Forest Service and United States Bureau of Land Management;

Whereas, Hinsdale County supports meaningful access to all public lands and supports maintaining the means of access as being useful to all citizens, including those unable to travel by foot;

Whereas, Hinsdale County depends on Payment in Lieu of Taxes (PILT) funding, which is only authorized by the United States Congress on an annual basis and, is therefore, unreliable;

Whereas, the economy of Hinsdale County is severely limited due to the lack of private land for development and the loss of any private land to public entities further reduces the property tax revenue badly needed to operate Hinsdale County; and

Whereas, Hinsdale County places a high value on private property rights and the preservation of those rights.

Now, therefore, the Hinsdale County Board of County Commissioners supports a concept of "No Net Loss of Private Land." This concept entails acquiring federally owned lands for the private sector to offset any privately owned lands that the federal government acquires so that there is no net loss of privately owned land in Hinsdale County. This balance can be achieved through land exchanges within Hinsdale County, auction of equitable public lands to the private sector, or other available legal means.

INTRODUCED by Commissioner Cindy Dozier, seconded by
Commissioner Susan Thompson and passed this 7th day of
October, 2015.

BOARD OF COUNTY COMMISSIONERS
OF HINSDALE COUNTY, COLORADO

By: [Signature]
Susan Thompson, Chair

By: [Signature]
Stan Whinnery, Commissioner

By: [Signature]
Cindy Dozier, Commissioner

ATTEST:

[Signature]

Linda Pavich, County Clerk & Recorder

by [Signature], Deputy

