



## Conservation: A critical tool for Colorado's lands

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Colorado offers a powerful incentive for landowners who want to permanently protect the open space and natural resource values on their property: the Colorado Conservation Tax Credit.

By preserving their land with a conservation easement donated to a qualified organization like Continental Divide Land Trust, a landowner may receive a tax credit of 50 percent of the value of the donation. This tax credit is transferable to another Colorado tax payer, meaning that land-rich, cash-poor ranchers and farmers who are unable to take advantage of a typical tax deduction are able to realize a small financial gain for the protection of their land. Wealthier landowners may use the tax credit themselves or transfer it.

Unfortunately, as with any tax benefit program, there may be some bad actors who try to exploit the tax advantage. A few reports of inflated appraisal valuations or properties with questionable conservation values have surfaced. Administrators from the Colorado Department of Revenue took their concern to state lawmakers, noting that the Conservation Tax Credit Program grew from \$2.3 million in 2000 to \$85.1 million last year.

They questioned the value of the tax credit for the State of Colorado, as was reported in a recent Summit Daily News article from the AP News wire: "Lawmakers try to rein in easements; Citizens getting tax breaks for agreeing to preserve their backyards" (SDN, April 11).

So what are the benefits of land conservation easements? Why is this important land protection tool valuable for the State of Colorado?

There is only one Colorado, one of the most beautiful places in the world. Our state is known for its iconic wide open spaces, nostalgic of the landscapes of the Old West. Yet despite continued growth and development, we expect our state to offer significant areas of undeveloped natural lands, wildlife habitat, watershed protection, and ranches. Our economic health depends on protecting the natural beauty that brings tourism dollars to our communities.

Conservation easements, which place legal restrictions on the development of a piece of property, are a cost-effective way to preserve natural lands as they are cheaper than purchasing land outright. The property also stays in private ownership and management, and on the county tax rolls.

Land conservation easements have protected more than 12,500 acres of Summit County's irreplaceable open spaces. Throughout Colorado, conservation easements have preserved over one million acres, an area four times Rocky Mountain National Park.

A concrete example of the importance of conservation easements to our community is the scenic drive on Highway 9 through the Lower Blue. North of Ute Pass Road, at mile marker 116, the land on both sides of Highway 9 is permanently protected by conservation easements. This is quintessential Colorado: the dramatic peaks of the Gore Range form the backdrop to the productive ranchlands in the valley below.

Since most people don't know that these private lands are protected by conservation easements, they likely assume that these historic ranches will be the next to succumb to 35 acre ranchettes and 20 acre subdivisions that are allowed under Summit County's zoning. However, thanks to conservation easements, the scenic drive for the next 2 1/2 miles will always remain as you see it today.

Despite the AP News report, the Colorado legislature is not seeking to eliminate the Conservation Tax Credit or to curtail the use of conservation easements as a tool to protect the beauty of our state. But changes to the record-keeping and reporting of conservation easements are planned, and these changes are supported by CDLT and the Colorado land trust community.

These proposed changes are in HB-1361, which recently passed the House unanimously and has now moved onto the Senate for a hearing on May 1st. The bill will require public disclosure of some information about each conservation easement, including the county, acreage, easement holder, value of the donation and tax credit, and conservation values protected. This allows Colorado tax payers to see where their tax dollars are going and to track the success of the program. Appraisers are also facing tougher rules. Each land trust must report to the state on the conservation easements held and other organizational information.

These are fair and just disclosures and will help prevent abuse.

We all benefit from conservation easements. Since the Colorado Senate will soon vote on this bill, you can help ensure that this critically important land protection tool continues by contacting State Senator Joan Fitz-Gerald and encouraging her support of HB-1361 ([joan.fitzgerald.senate@state.co.us](mailto:joan.fitzgerald.senate@state.co.us), 303-866-3342). You can also thank our representative in the House, Dan Gibbs, for his support of land conservation ([dan.gibbs.house@state.co.us](mailto:dan.gibbs.house@state.co.us), 303-866-2952).

For more information, please contact me at Continental Divide Land Trust, 970-453-3875, [info@cdlt.org](mailto:info@cdlt.org), or <http://www.cdlt.org>.

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