

Colorado Coalition of Land Trusts E-Newsletter Conservation Excellence & Education Edition

April 2010

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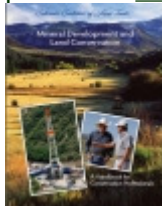
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Mineral Development and Land Conservation Handbook available for purchase [here](#).



Congratulations to Colorado's Newly Accredited Land Trusts

Black Canyon Land Trust, Montezuma Land Trust, and Rio Grande Headwater's Land Trust are the latest CCLT member organizations to earn accreditation through Land Trust Alliance's accreditation program this year. This brings the number of nationally accredited land trusts in Colorado to eleven. Congratulations to all and thanks for your dedication to conservation in Colorado,

CCLT to hold webinar on HB10-1197

Topic: HB10-1197 - Legislative Changes to the Conservation Easement Tax Credit Program

Date: April 22, 2010

Time: Webinar begins at 2:30, System opens at 2:15

Description: This webinar will explore House Bill 1197 which brings new changes to the conservation easement

program. Speakers will be John Swartout and Greg Yankee of CCLT and Hollis Glenn and Jordan Beezley of the Division of Real Estate. They will provide guidance on the new legislation and will be answering questions about what the changes will mean for the land trust community. To register please send an email expressing interest to webinars@cclt.org.

HB10-1197 passes Senate and awaits Governor Ritter's signature

****A copy of HB10-1197 can be found on [CCLT's website](#) or on the Colorado General Assembly's website****

HB10-1197 was introduced on January 22, 2010. In its original form, the bill permanently reduced the conservation easement tax credit limit on individual donations from \$375,000 to \$135,000 effective January 1, 2011. After talking with the staff of numerous land trusts, what was already suspected became clear: this was an unacceptable solution. Not only would the reduced cap effectively eliminate the incentive for landowners to do conservation easements but the permanent nature of the change went against everything we had heard in our negotiations with the Governor's Office and members of the Colorado General Assembly. After being told that we were welcome to come back with an alternative solution, CCLT went over various proposals with our Public Policy Committee and Board of Directors. We also reached out to our membership and asked for input on options available to us.

As a result of the input from the Board of Directors, Public Policy Committee, and CCLT members, we introduced a strike below amendment to the House Finance Committee on Friday, January 29 for HB10-1197. The major changes were threefold: 1) instead of a reduction in the individual credit limit, we proposed an aggregate cap of \$26 million (a figure that was chosen after consultation with the Governor's Office) to the program as a whole; 2) the changes would be effective January 1, 2011 but would sunset in 2013, rather than be a permanent change to the program; and 3) the cap would only apply to easements conveyed in 2011, 2012, and 2013. The reason for this last provision was to prevent the cap from being met by "carry forwards" from previous years' transactions.

Other amendments were made in attempts at shaping how the program would be administered and financed. The program will be run through the Division of Real Estate (Division) and the Department of Revenue. The Division shall issue tax credit certificates in the order in which complete applications are received. A waitlist will be created that cannot exceed \$52 million (thus ensuring that the overall "cost" to the State remained at \$26 million/year or \$78 million/three years). For example, if \$78 million in credits were generated in 2011, the limits for 2012 (\$26M) and 2013 (\$26M) would be met after the initial \$26 million was allocated in 2011. The alternative that was proposed was unacceptable in our mind: a strict \$26 million cap whereby the first credit in over that amount (and every subsequent easement) would never receive a tax credit. In contrast, the waitlist provides as much of an assurance as might be possible in this economic and legislative climate. HB10-1197 provides authority to the Division of Real Estate to notify the public regarding the aggregate amount of tax credits that have been issued and are on the waitlist. The Division of Real Estate will be promulgating rules to implement this legislation and administer the program.

Additionally, the bill clarifies the legislative intent of HB95-1268 concerning the classification of agricultural land that has a conservation easement placed on it.

HB10-1197 has passed through the General Assembly and will now go to the Governor for his signature.

CCLT will be hosting a webinar on April 22, 2010 at 2:30pm with Hollis Glenn and Jordan Beezley from the Division of Real Estate to provide more information on HB10-1197 and answer questions. We will be sending out more information on this webinar shortly.

Once again, thank you to all of our members who have provided input and support throughout this process.

Thanks for making *Conservation Excellence 2010* a success!

The annual conference of the Colorado Coalition of Land Trusts is always a great opportunity for conservation professionals from around the state to get together. This year's conference, Conservation Excellence 2010, was the most ambitious conference in CCLT history. There were over 220 attendees, 50 speakers and 24 sessions all in two days at the Denver Museum of Nature & Science's brand new event space, the Leprino Family Atrium. Attendees came from as far as Upstate New York to learn about the industry-leading work being done in Colorado. With the incredible backdrops of City Park, the Denver skyline and Front Range of the Rockies, conference attendees had the opportunity to learn, socialize, and become educated on all of the issues facing the conservation community today.

CCLT was fortunate to have some very special speakers participate at the conference this year. Among the notable speakers were: John Hickenlooper, Mayor of Denver and Gubernatorial candidate, Scott McInnis, Gubernatorial candidate, Kirk R. Johnson, Chief Curator at the Denver Museum of Nature & Science, Lindsay Kosnik, VP of Development for the Land Trust Alliance, Erin Toll, Division of Real Estate, Roxy Huber, Department of Revenue, Representatives from the offices of US Senators Mark Udall and Michael Bennet, and many more. Current Denver Mayor John Hickenlooper was able to take time from his schedule to speak to the conference after lunch on the first day and Scott McInnis spoke at the reception later that evening. The reception was held at the Colorado History Museum and many State legislators attended to show their support for land conservation and meet with members of the community. The beverages were donated by New Belgium Brewing Company and Carlson Vineyards.

Conservation Excellence 2010 offered a diverse and full schedule with two LTA Standards & Practices Courses, as well as courses offering credits for continuing legal education, Realtors, and appraisers. We had sessions on the most pressing matters facing conservation professionals today, such as the new legislative changes following HB10-1197, updates on the Internal Revenue Service audits, the challenges of eminent domain actions, condemnation and amendment of conserved properties, appraising under current economic conditions and many more. Kirk R. Johnson, Chief Curator of the museum gave a keynote speech on how the dioramas at the DMNS are a gateway to Colorado landscapes and how they encourage education and appreciation of natural areas. The feedback which we received from evaluations was very positive and we appreciate the input which enables us to continue to provide information on pertinent topics each year.

CCLT staff and Board would like to thank all of the sponsors, speakers, attendees, and the staffs of both the Denver Museum of Nature & Science as well as the Colorado History Museum for helping CCLT make this the best conference yet. We could not have done it without you!

Reminder to Submit Form DR-1299

If your government entity plans on accepting a conservation easement for which a state tax credit is claimed you must submit the form DR-1299 (Colorado Gross Conservation Easement Holders Submission of Information) to the Division of Real Estate (Division) and Department of Revenue (Department) each year. The form must be submitted each year prior to accepting a conservation easement for which a state tax credit is claimed, but **in no case later than April 15th**. You may submit the Division's copy of the form via mail or electronic mail.

Download the form by clicking the link below:

http://www.dora.state.co.us/real-estate/licensing/conservation/2009_Form_1299.pdf

Submit the Department's copy to:

Colorado Department of Revenue
Denver, CO 80261-0005

Submit the Division's copy to:

Conservation Easement Program
Division of Real Estate
1560 Broadway, Suite 925
Denver, CO 80202
or
jordan.beezley@dora.state.co.us

Don't Forget to File Your 990

WASHINGTON - The Internal Revenue Service reminds tax-exempt organizations to make sure they file their annual information form on time. In 2010 the tax-exempt status of any non-profit that has not filed the required form in the last three years will be revoked.

The [Pension Protection Act of 2006](#) requires that non-profit organizations that do not file a required information form for three consecutive years automatically lose their Federal tax-exempt status. This requirement has been in effect since the beginning of 2007.

A list of revoked organizations will be available to the public, as well as state charity and tax officials on this website.

If an organization loses its exemption, it will have to reapply with the IRS to regain its tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

Small non-profit organizations with annual receipts of \$25,000 or less can file an electronic notice, Form 990-N ([e-Postcard](#)). They will need only a few basic pieces of information to file: the organization's employer identification number, its tax year, legal name and mailing address, any other names used, an Internet address if one exists, the name and address of a principal officer and a statement confirming the organization's annual gross receipts are normally \$25,000 or less.

Tax-exempt organizations with annual receipts above \$25,000 are required to file the Form 990 or the Form 990-EZ annually. Private foundations file Form 990-PF. Churches and integrated auxiliaries of churches are not required to file Form 990-series returns or notices.

Form 990-series returns and e-Postcards, are due by the 15th day of the 5th month after an organization's tax year ends. For more information visit the [relevant page](#) on this web site.

An Update from the Colorado Water Trust

Please note the deadline for submission of CWT's model language survey is April 10th.

CWT is working to update our model language and needs your help. They want to know how your organization encumbers water, what language you used, and how you developed it. CWT would also like to know what has worked and what has not. Please take some time to fill out the survey found at:

<http://www.coloradowatertrust.org/technical-assistance>. Feel free to contact [Zach Smith](#) with any questions.

Thank you to everyone who applied for one of CWT's six water rights assessments. They will be sending out acceptance letters shortly.

Educational Opportunities:

Watch this listing for upcoming educational opportunities [arohereund](#) Colorado. If you know of an upcoming event, please let us know by emailing Jeannie McGinnis (jeannie.mcginnis@cclt.org).

Running an Ethical Land Trust: Current Best Practices Involving Conflict of Interest and Whistleblower Policies

Workshop on the Web

Instructor: Konrad Liegel

Level: Beginner/Intermediate

Date: April 21, 2010, 7:00 pm ET

Cost: \$50 per connection

For more information or to register online, please click [here](#).

National Water Quality Monitoring Conference

Date: April 25-19, 2010

Sheraton Denver Downtown Hotel

1550 Court Place

Denver, CO

For more information please click [here](#).

Introduction to Conservation Easement Violations

Instructor: Judy Anderson & Laurel Florio
Level: Beginner/Intermediate
Date: May 19, 2010, 1:00 pm ET
Cost: \$50 per Connection
For more information please click [here](#).

For a complete list of the Colorado Nonprofit Organization's education workshops, visit <http://www.coloradononprofits.org/programs.cfm>

The Colorado Office of Smart Growth has a long list of workshops, conferences, grants, and nominations listed on their website. To see the full list, click [here](#).

Jobs, jobs, jobs

CCLT has a listing of job opportunities which can be found at: www.cclt.org

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