



State Highlights in Conservation: Colorado

Profile of State Program(s)

Great Outdoors Colorado: In 1992, Colorado voters approved the Great Outdoors Colorado (GOCO) Amendment to the State Constitution. This amendment created the GOCO Trust Fund, which earmarked a portion of lottery proceeds for land conservation. The Great Outdoors Colorado program first awarded grants in 1994. The Colorado constitution requires that lottery proceeds be substantially equal over time in the distribution to the following areas:

- Wildlife resources through the Division of Wildlife
- Investments in outdoor recreation through Division of Parks and Outdoor Recreation
- Competitive grants to the Division of Parks and Outdoor Recreation and Division of Wildlife, counties, municipalities, or non-profit land conservation organizations “to identify acquire and manage open space and natural areas of statewide significance”
- Competitive matching grants (25 to 50 percent requirement) to local governments and nonprofit land conservation organizations in order to acquire, develop, or manage open lands and parks. From these funding categories, GOCO has developed several grant programs, including
- Local government grants (LPOR) for community parks, trails and recreation facilities
- Open space grants for conservation easements or acquisition of land for preservation
- Annual investments in Colorado Parks and Wildlife for non-game species management, habitat, youth education, facilities improvements, staffing, operations, and environmental education

Colorado Parks and Wildlife: As of 2011, Colorado State Parks and the Division of Wildlife merged to form the Colorado Parks and Wildlife Commission (CPW). CPW’s mission is to perpetuate the wildlife resources of the state, provide a quality state parks system, and provide enjoyable and sustainable outdoor recreation opportunities that educate and inspire current and future generations. The agency manages 42 state parks

and more than 300 state wildlife areas. CPW manages hunting and fishing licenses, manages wildlife, protects habitat, and administers the state’s trail program, among a host of other activities. CPW’s revenues are derived from 50 percent licenses, passes, fees, and permits, 18 percent federal and state grants and loans, 17 percent lottery and GOCO, 7 percent sales, donations, interest, and other revenues, 4 percent registrations, and 4 percent severance tax and general fund. Former Colorado State Parks: Colorado State Parks range from urban parks to backcountry retreats and from natural areas to recreational trails. Funding was largely from the State Lottery, GOCO, park passes, fees, and internal funds. Colorado State Parks maintained a number of programs ranging from Boating, Snowmobile and OHV activity, Volunteering, Trails, Natural Areas Preservation and Resource Stewardship.

Former Colorado Division of Wildlife: The Colorado Division of Wildlife provided habitat for wildlife as well as recreational destinations for hunters, anglers and the public. The Division of Wildlife received funding from license fees, Colorado’s share of federal taxes on hunting and fishing equipment (Federal Aid), Great Outdoors Colorado lottery grants, and interest on fund balances.

Substantial State Investment

In 1992, Colorado voters approved the Great Outdoors Colorado (GOCO) Amendment to the State Constitution. This amendment created the GOCO Trust Fund, which earmarked a portion of lottery proceeds for land conservation. The Colorado Lottery net proceeds are allocated as follows:

- GOCO receives up to 50 percent of Colorado Lottery proceeds, capped at \$35 million in 1992 dollars, adjusted for inflation. If this percentage exceeds the adjusted cap, the remainder is distributed to the state’s school capital construction fund. The Constitution requires GOCO to allocate its funds to four areas – outdoor recreation, wildlife, local governments, and open space – in substantially equal portions over time. Outdoor recreation and wildlife funding is allocated through investments in Colorado Parks and Wildlife programs and

facilities. Each year, GOCO awards funding through competitive grant programs for: local government park, outdoor recreation, and environmental education facilities projects; outdoor recreation and wildlife conservation projects through the Colorado Parks & Wildlife; open space projects; trail projects; and special opportunity and “legacy” projects that integrate GOCO’s four constitutionally mandated funding categories. In FY16, the distribution to GOCO was \$63.7 million.

- The Conservation Trust Fund receives 40 percent of Colorado Lottery proceeds. Local parks and recreation providers receive money from the Conservation Trust Fund in proportion to their population so that every town, city, county and special district in Colorado benefits. The proceeds are used for open space and land acquisition, equipment purchases, facility development, park maintenance and renovation or restoration of local facilities. The lottery distributed more than \$56.9 million to the Conservation Trust Fund in FY16.
- Colorado Parks and Wildlife receives 10 percent of Colorado Lottery proceeds. Colorado’s 42 state parks use lottery money for trail construction and maintenance, land acquisition, equipment and facility purchases and maintenance of state parks facilities. Lottery funding improves the state park experience for more than 12 million annual visitors. The lottery distributed approximately \$14.3 million in FY16 to Colorado Parks and Wildlife.

In 2018, the Colorado legislature reauthorized the Colorado Lottery, which last year generated \$135 million for parks, trails, playgrounds, open space and conservation, through the year 2049. Lottery proceeds are distributed through the Great Outdoors Colorado Trust Fund (\$63.7 million last year), Colorado Parks and Wildlife (\$14.3 million last year) and the local Conservation Trust Fund (CTF) (\$57 million last year). CTF funds are distributed on a per capita basis to towns, counties, cities and special districts for parks and recreation. Based upon 2017 numbers, a 25-year extension could potentially generate \$4.4 billion.

State Incentive for Local Conservation Funding

Grants awarded by Great Outdoors Colorado to state and local agencies and nonprofit organizations require a 25 to 50 percent match. As such, the GOCO funds provide recipients leverage to acquire additional funds, encourage local entities to raise matching funds through local financing mechanisms, and provide much needed monies for land conservation on a local level.

Conservation Tax Credits

Colorado’s tax credit program began in 2000, making tax credits available to donors of “qualified” conservation easements. Colorado taxpayers who donated a qualified easement could claim a state tax credit worth 50% of the value of the easement donation, up to a maximum credit of \$375,000. The State of Colorado allowed these credits to be carried forward for 20 years, during which time they could be used to offset the donor’s state income tax liability, or transferred one time to other Colorado taxpayers. In June 2008, the Governor signed legislation (HB 1353) designed to add an extra layer of accountability for the tax credit program through increased standards and transparency. Effective January 1, 2015, the Colorado individual conservation easement tax credit formula is 75% of the first \$100,000 donated value of the conservation easement and 50% of any remaining donation up to a total credit of \$1.5 million. Now, landowners with a larger or high-value parcel of land can earn up to \$1.5 million in Colorado tax credits in a single year, with no more multi-year phased conservation easement processes. Many tax credit brokers around the state help landowners sell the credits that they cannot personally use to other taxpayers seeking to reduce their state income tax liability. Data for the tax credit program is not currently included in the Conservation Almanac.

Local Financing Enabled

To raise funds for capital improvements, such as land acquisition or building construction, Colorado cities, towns, and counties may use three primary types of revenue sources: discretionary annual spending, creation of dedicated funding streams, and debt financing. Common funding sources include property taxes, general obligation bonds, revenue bonds, and sales and use taxes. In April 2007, the Governor signed into law the Open Space Sales Tax Exemption, giving counties the authority to seek voter approval of up to a half-cent sales and use tax to fund open space programs. The cap was lifted in 2008. These open space programs fund projects that conserve and maintain natural areas, water quality, wildlife habitat, open spaces and working farms and ranches. This legislation is a critical resource for financially constrained county governments who recognize the need to create conservation programs. In 1967, the City of Boulder passed the first dedicated sales tax in the country to conserve natural areas. Since that time, the state has been a leader in conservation ballot measures, passing over 175 measures throughout the state to deal with rapid development, loss of agricultural lands, water quality, preserving wildlife habitat, and enhancing opportunities for outdoor recreation.

Local Programs Included

Local conservation programs include:

- Adams County, CO
- Arapahoe County, CO
- Boulder County, CO
- Broomfield County, CO
- Clear Creek County, CO
- Colorado Springs, CO
- Denver, CO
- Douglas County, CO
- Eagle County, CO
- Fort Collins, CO
- Gunnison County, CO
- Jefferson County, CO
- Larimer County, CO
- Longmont, CO
- Park County, CO
- Pitkin County, CO
- Routt County, CO
- San Miguel County, CO
- Summit County, CO
- Westminster, CO

Visit www.landvote.org for detailed information on these programs.

Federal Partnerships

Federal agencies and programs that have conserved land in Colorado include:

- U.S. Bureau of Land Management – Federal Land Transaction Facilitation Act
- U.S. Department of Defense – Readiness and Environmental Protection Initiative (REPI)
- U.S. Fish and Wildlife Service – Migratory Bird Conservation Fund (MBCF)
- U.S. Fish and Wildlife Service – North American Wetlands Conservation Act (NAWCA)
- U.S. Fish and Wildlife Service – Section 6 Grant
- U.S. Forest Service – Forest Legacy Program (FLP)
- U.S. National Park Service
- U.S. Natural Resources Conservation Service – Farm and Ranch Lands Protection Program (FRPP)
- U.S. Natural Resources Conservation Service – Grassland Reserve Program (GRP)
- U.S. Natural Resources Conservation Service – Wetlands Reserve Program (WRP)

The Trust for Public Land creates parks and protects land for people, ensuring healthy, livable communities for generations to come.

The Conservation Almanac

A comprehensive database of land conservation and public conservation funding in America, the Conservation Almanac provides a context for assessing impacts of conservation and the growing conservation finance movement. The Almanac offers information on public dollars spent and acres conserved, details on local, state, and federal conservation programs, and geospatial mapping of conserved land.

Almanac data collection efforts focus on land conserved using public dollars; contributions funded by private and non-governmental organizations are not tracked comprehensively. Federal data is complete from 1998-2017. State and local data is complete from 1998-2017. In the tables and charts below, acres are allocated to each program proportionate to the size of the contributions to each acquisition. For example, if an acquisition had two contributions, and each program contributed equal dollar amounts, each program receives 50% of the acres. If you have questions or want to provide updated information, please contact Jessica Welch at jessica.welch@tpl.org.

www.tpl.org

www.conservationalmanac.org

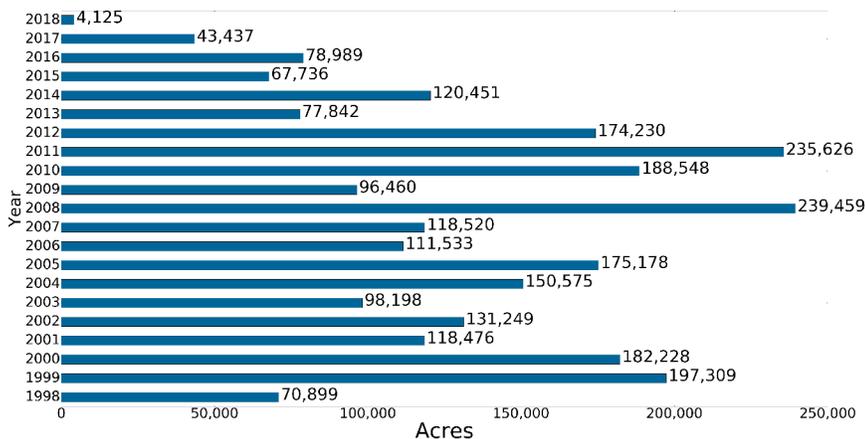
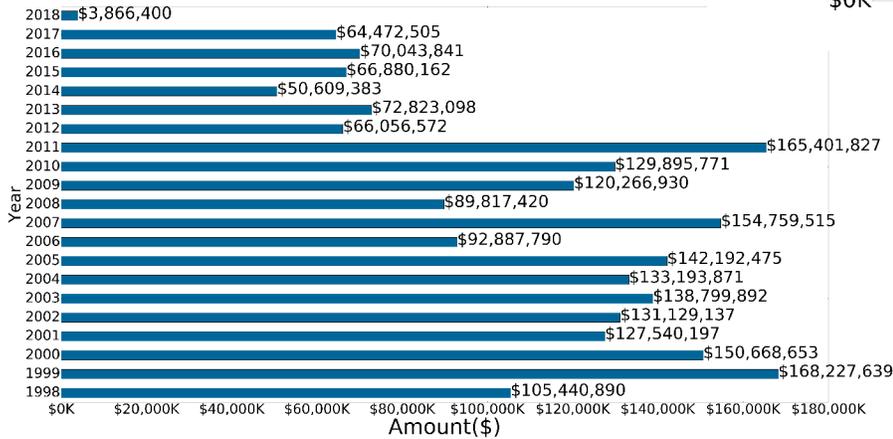
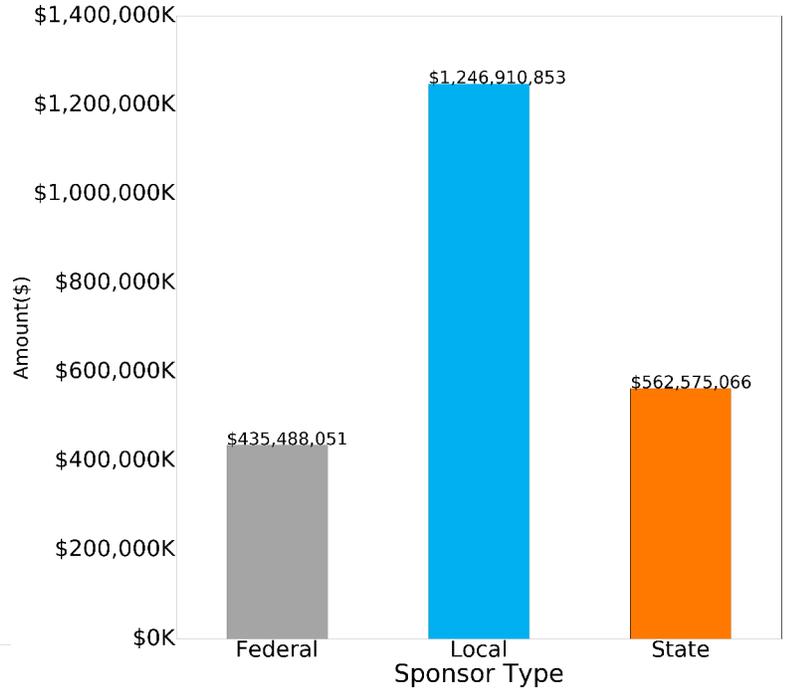
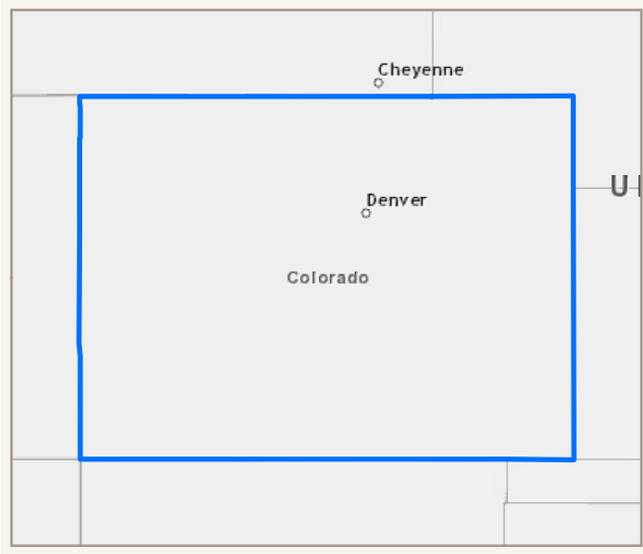
THE
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State Conservation Report Colorado



CONSERVATION ALMANAC
Tracking Investments in Protected Lands

November 20, 2020



The data in the Conservation Almanac track the impacts of public spending on land conservation. Created by The Trust for Public Land, the Conservation Almanac brings those data together along with state policy profiles, current conservation finance news, and an interactive map, to provide a powerful online tool.