

July \_\_, 2023

Colorado Cattlemen's Agricultural Land Trust  
8833 Ralston Road  
Arvada, Colorado 80002  
Attn: Erik Glenn

Re:

Dear Mr. Glenn:

In December 2022, the Secure Act 2.0 of 2022, referred to as the Charitable Easement Program Integrity Act, was signed into law, introducing a time-limited provision allowing donors to amend conservation easements by adopting safe harbor language for two common deed terms that the IRS has challenged. The IRS issued Notice 2023-30 on April 2023, starting a 90-day window for grantors to record an amendment to take advantage of the safe harbor. The 90-day window ends on July 24, 2023.

The Colorado Cattlemen's Agricultural Land Trust is undertaking a process to provide landowners the opportunity to amend their conservation easements in accordance with the IRS safe harbor. This applies to easements held by CCALT as well as Yampa Valley Land Trust. For any conservation easement that utilized Routt County Purchase of Development Rights funds, the County must approve any amendment to the easement.

This letter confirms that at a regularly and properly noticed public hearing, the Board of County Commissioners voted to consent to the form Amendment to Deed of Conservation Easement Under IRS Safe-Harbor Notice 2023-30, which addresses the following provisions: 1) proceeds in case of extinguishment; and 2) boundary line adjustments.

Due to the short timeframe in which landowners may act, and the potential impacts to not only the individual landowners but also the PDR program, the Board of County Commissioners reviewed the request for approval of amendments prior to having a final list of all projects that will be amended.

This approval is contingent on the Amendment being executed at closing in substantially the form presented to the Board at its public hearing. If there are any changes to the Amendment

language, this must be approved by the County Attorney. CCALT shall provide the County with a list of all projects that will be executing an amendment by June 30, 2023, and shall provide the County with a copy of the recorded amendments by August 1, 2023.

Sincerely,

Routt County Board of County Commissioners  
Tim Redmond  
Chair