

AFFIDAVIT FOR CONSERVATION EASEMENT APPRAISALS

- A. If more than one appraiser signed the certification in the appraisal, each must complete and sign a separate affidavit.
- B. This affidavit must be submitted to the division of real estate within 30 days following signature and delivery of the appraisal to the client.

I, _____
(Full Name)

(Colorado Appraiser License Number)

Do hereby affirm:

- I completed, as defined in Section 12-61-719(1), C.R.S., an appraisal of a conservation easement on (Month/Day/Year) _____ relating to the property located at or known as (Location/Address) _____.
- The value of the unencumbered property is \$_____, and the total value of the conservation easement in gross is \$_____.
- The method(s) I used to determine these values are (check one or more):
☐ Sales Comparison Approach ☐ Cost Approach ☐ Income Approach
☐ Other: _____
- If I have separately allocated the values of sand and gravel, minerals, water, or improvements, I state that the separate value of the sand and gravel, minerals, water, or improvements before and after the conservation easement in gross is granted is as follows:

	Value Before Easement	Value After Easement
Sand and Gravel	\$ _____	\$ _____
Minerals	\$ _____	\$ _____
Water	\$ _____	\$ _____
Improvements	\$ _____	\$ _____

- Has this appraisal been reviewed ☐ **yes** ☐ **no**. If you checked "yes", what was the date _____ and purpose of the review _____ and who was the reviewer _____.
- I ☐ **did** ☐ **did not** use Subdivision Analysis as the primary method to establish the value of the conservation easement.
- The landowner or a family member, as defined in Section 267(c)4 of the Federal "Internal Revenue Code of 1986", as amended, ☐ **does or** ☐ **does not** own other property contiguous to the property encumbered by the appraised conservation easement.
- The landowner or a related person, as defined in Section 267(b) of the Federal "Internal Revenue Code of 1986", as amended, ☐ **does or** ☐ **does not** own other property, of which the value may be increased by the donation of the property encumbered by the appraised conservation easement, whether contiguous or not.
- I have satisfied the "qualified appraiser" and licensing requirements set forth in IRC Section 170(f)(11) and in Section 39-22-522 (3.3), C.R.S. ☐ **yes** ☐ **no**

10. I ☐ have ☐ have not attached a copy of the proposed or existing easement document to the appraisal. If such copy is not attached my reason(s) for not doing so is/are as follows:

11. I verify that I have completed the following classroom education on conservation easement appraisals. (If there is insufficient space to fill in all the relevant information, please attach an additional page to this affidavit.)

Course Title	Date of Course	Method of Delivery

12. I have conducted _____ previous conservation easement appraisals (insert the number of conservation easements previously conducted or "none" if no conservation easements have been previously conducted).

13. To the best of my knowledge, if one or more of my conservation easement appraisals has been rejected or challenged by any federal or state agency whether in Colorado or elsewhere, the details of any such rejection(s) or challenge(s) is/are as follows:

- a. Name and Address of Agency: _____
b. Address of Property: _____
c. Name and Address of the Client: _____
d. Name and Address of the Grantee of the Easement: _____
e. Date that the Appraisal was signed: _____
f. Reason(s) for rejection(s) or challenge(s): _____

(If there is insufficient space to fill in all the relevant information, please attach an additional page to this affidavit.)

If number 13 does not apply to you, check this box ☐.

Under penalties of perjury, I declare that to the best of my knowledge and belief, this affidavit is true, correct and complete.

Authorized Signature

Title

Date

Print Name

Telephone Number