

# CASE STUDY:

## CONSERVATION EASEMENTS AND THE CONSERVATION EASEMENT TAX CREDIT

The Childers property is adjacent to Rocky Mountain National Park, near the Longs Peak Trailhead. Historically, it was an expansive beaver colony with many dams and lodges, and the owners describe watching beaver all summer long as they fed and maintained their structures. While the beaver are gone now, perennial streams, wetlands, aspen forests, granite rock outcrops, mountain meadows and mixed pine forests abound. Being very wet, the property provides exceptional habitat for elk, moose and mountain lion. The family of Enos Mills - the "father of Rocky Mountain National Park" - originally owned this property, and Enos' original cabin is nearby. Conserving the Childers property buffers the park and protects imperiled wildlife habitat, while helping to ensure that the site where Rocky Mountain National Park was first envisioned is preserved forever.

### Voluntary Conservation

The landowners are the Childers sisters, who grew up playing in the forest and watching the wildlife on this property. In 2022 the sisters decided to amend an existing 1996 conservation easement to prevent any further development and keep 158 of the 161 acres intact and wild. In practice, they were simply fulfilling a promise their mother had made to the Mills family more than 70 years ago.

### Landowner Incentive: The State Tax Credit

Neither sister is wealthy, and one recently retired after a long career as an elementary school teacher. The tax credit will be sold over multiple years and will provide needed income to cover their living expenses. It also enabled the land trust to front the transaction costs to make this project possible.

### Landowner: The Childers Sisters

- **County:** Larimer
- **Acres conserved under easement:** 161
- **Benefits:** Healthy streams, wetlands
- **Year conserved:** 1996; amended 2022
- **Tax credits leveraged:** Yes
- **Partner land trust:** Estes Valley Land Trust

**"Since that morning in 1954, I have carried with me the desire to do all I could to keep the land wild. The land trust has made it possible to fully keep our promise to Mrs. Mills and to the native creatures that call this land home."**

*- Mary Childers*

