

**2020 Colorado Revised Statutes**  
**Title 30 – Government – County**  
**County Powers and Functions**  
**Article 25 – Administration**  
**Part 3 – Impact Assistance Grants**

**§ 30-25-301. Legislative declaration**

The general assembly hereby recognizes that withdrawal of lands from county tax rolls for the purpose of wildlife conservation and public recreation may create financial impacts on counties in which such lands are located. The general assembly further recognizes that such withdrawal may necessitate financial support and assistance by the state. It is the intent of the general assembly in enacting this part 3 to provide the means by which the state may provide such necessary assistance through impact assistance grants.

**§ 30-25-302. Eligibility--determination of impact--procedures--legislative declaration**

**(1)** (a) Except as provided in section 33-60-104.5, C.R.S., for real property interests acquired with funds made available from the great outdoors Colorado trust fund, in any county in which the division of parks and wildlife owns property, the board of county commissioners of the county shall certify once a year during the regular tax assessment period, to the parks and wildlife commission, the current dollar amount representing the negative financial impact that the ownership has on the county's finances and the finances of any political subdivision that lies within the county. In calculating the dollar amount, the board of county commissioners shall take into consideration the following factors:

**(I)** The estimated assessment of ad valorem taxes on such land if such land was zoned for agriculture and was privately owned;

**(II)** The cost incurred by the county for services required or provided on such land which would not be required or provided if the land was not owned by said divisions; and

**(III)** The costs incurred by other political subdivisions which provide services on or to such land.

**(b)** (Deleted by amendment, L. 2011, (SB 11-208), ch. 293, p. 1389, § 15, effective July 1, 2011.)

**(2)** The board of county commissioners of any county certifying the current dollar amount pursuant to subsection (1) of this section shall include with such certification an itemized statement of its reasons for determining the amount.

**(3)** The parks and wildlife commission shall review the dollar amounts certified pursuant to subsection (1) of this section and shall certify to the general assembly these dollar amounts. In making its determinations, the parks and wildlife commission shall consider the factors set forth in subsection (1) of this section and may consider any additional relevant factors. All certifications to the general assembly must include an explanation of the grounds upon which the determinations of the certified amounts are based. The parks and wildlife commission shall include an estimate of the amount to be certified for impact assistance grants in their budget requests for each fiscal year.

**(4) (a)** The general assembly may make an appropriation in the form of an impact assistance grant to any county qualifying for such grant upon certification by the parks and wildlife commission of the amount for the grant. Appropriations concerning lands purchased with wildlife cash or other wildlife moneys must be made from the wildlife cash fund. Appropriations concerning lands purchased with general fund or parks and outdoor recreation cash or other parks and outdoor recreation moneys must be made from the general fund or the parks and outdoor recreation cash fund.

**(b)** As soon as possible after receiving an impact assistance grant, the board of county commissioners shall pay to each school district, special district, or other political subdivision located within the county that portion of the impact assistance grant attributable to the amount certified by the county on behalf of the school district, special district, or political subdivision. Prior to making such payment, the total amount of the impact assistance grant shall be reduced by an amount equal to the costs incurred by the treasurer in administering the grants.

**(c)** Nothing in this section shall be construed to alter the requirement set forth in section 10 of article XXVII of the state constitution that, for property acquired by a state agency pursuant to article XXVII of the state constitution, payments in lieu of taxes shall be made with moneys made available from the great outdoors Colorado trust fund as provided in section 33-60-104.5, C.R.S.

**(5)** Repealed.

**(6)** The general assembly hereby finds and declares that the acquisition of large amounts of property by the division of parks and wildlife, through the great outdoors Colorado program or otherwise, can have serious financial consequences for the counties and political subdivisions in which the property is located. It is therefore the intent of the general assembly that any plans for acquisition of property by the division of parks and wildlife include provisions for the payment of impact assistance grants pursuant to this section or payments in lieu of taxes pursuant to section 33-60-104.5, C.R.S., whichever is applicable.