

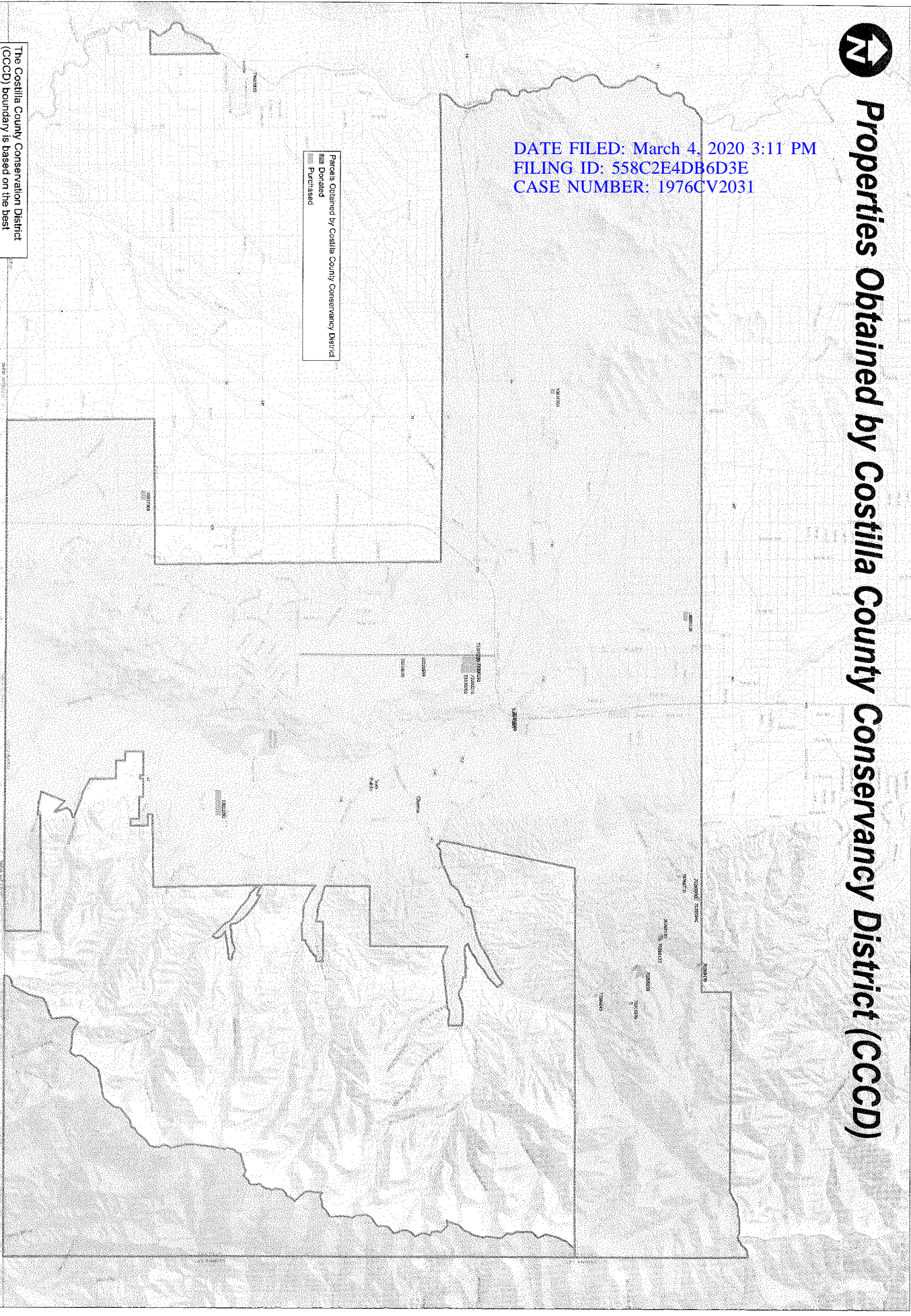
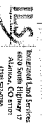


# Properties Obtained by Costilla County Conservancy District (CCCD)

DATE FILED: March 4, 2020 3:11 PM  
FILING ID: 558C2E4DB6D3E  
CASE NUMBER: 1976CV2031

Parcel Obtained by Costilla County Conservancy District  
See Donor  
Parcel Purchased

The Costilla County Conservancy District (CCCD) boundary is based on the best available data. It is not accurate to surveying standards. Integrated Land Services, Inc. assumes no liability for any errors or omissions.



tabbies®  
**EXHIBIT**  
12

RESOLUTION 2019-9  
OF THE  
COSTILLA COUNTY CONSERVANCY DISTRICT

We, the undersigned, directors of the Costilla County Conservancy District (“District”), by unanimous consent, pass the following resolution:

WHEREAS, the District is prohibited from acquiring properties outside of the District on tax lien sales. Specifically, 37-5-111, C.R.S., sets forth that the CCCD can acquire lands sold for delinquent taxes when those delinquent taxes are owed to the District. This statute does not set forth the ability to acquire any lands by tax certificate which do not owe delinquent taxes to the District; and

WHEREAS, the District has acquired through tax lien sales properties which are outside of the District Boundaries; and

NOW, THEREFORE, BE IT RESOLVED as follows:

The District shall offer those properties back to the original owners to purchase at cost subject to the lien of assessments due and unpaid subsequent to the issuance of the tax deed to the district, as well as future unpaid assessments, to be conveyed through a bargain and sale deed pursuant to 37-5-112(3).

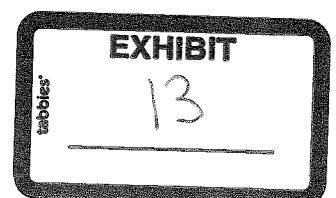
If the owners are unable to be contacted or do not agree to the purchase, then the properties shall be offered to the County to purchase at cost subject to the lien of assessments due and unpaid subsequent to the issuance of the tax deed to the district, as well as future unpaid assessments, to be conveyed through a bargain and sale deed pursuant to 37-5-112(3).

If neither party desires to purchase the properties, the properties will be donated to a non-profit which benefits the county at the discretion of the District.

IN WITNESS WHEREOF, the directors have evidenced their approval of the above resolution and actions effective July 12, 2019.

Date: July 12, 2019

\_\_\_\_\_  
EARL J. VALDEZ



Date: July 12, 2019

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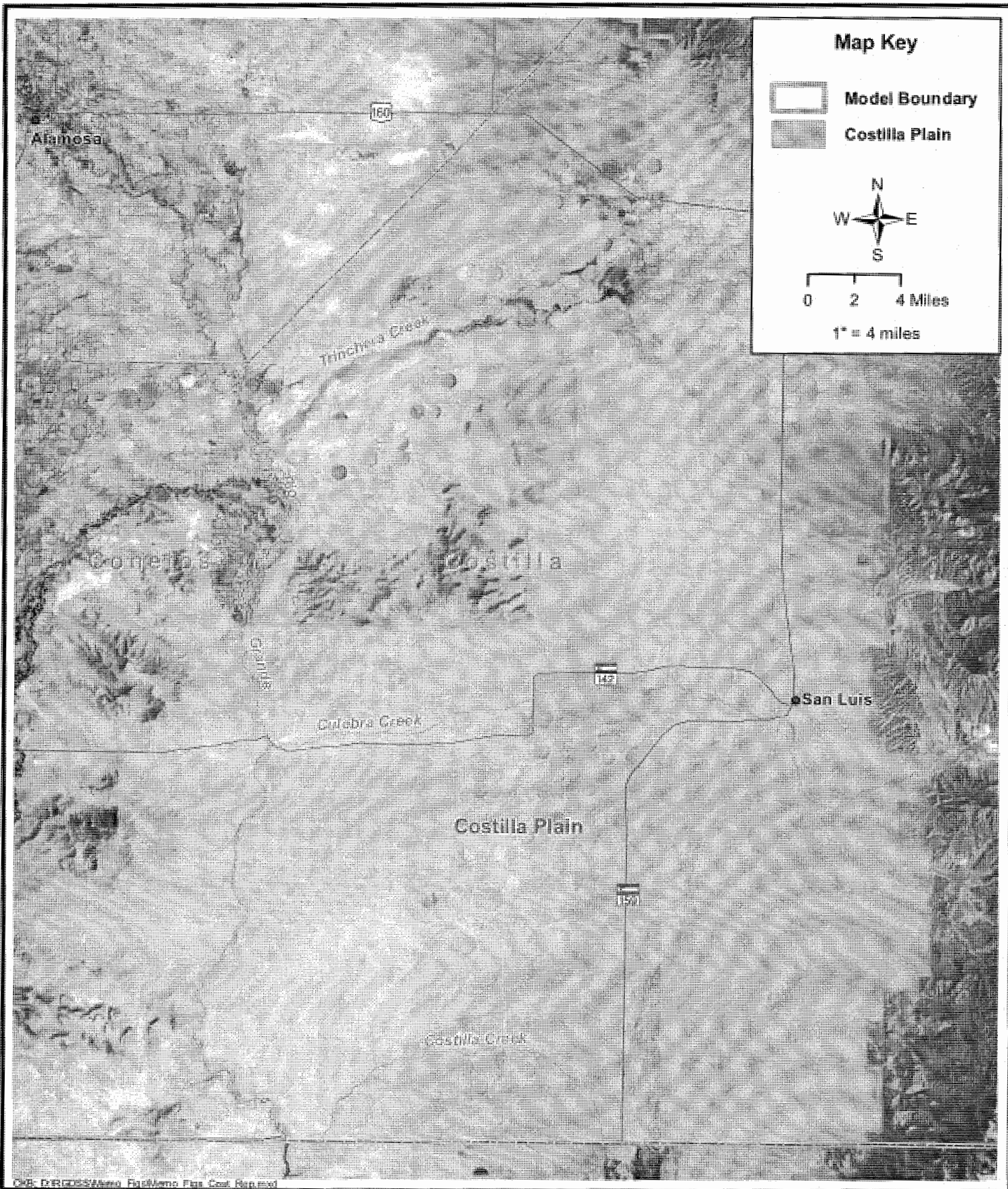
RONDA M. LOBATO

Date: July 12, 2019

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GARY GURULE

Signed copy available at the office of the Costilla County Conservancy District.



**COLORADO**  
Division of Water Resources  
Department of Natural Resources

# Exhibit G Costilla Plain

**EXHIBIT**  
tabbles 14

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

January 25, 2019

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

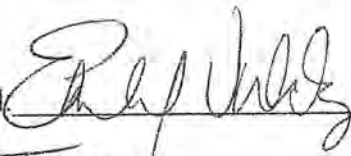
Attached is the 2019 budget for the Costilla County Conservancy District in Costilla County, Colorado, submitted pursuant to Section 29-1-136, CRS. This budget was adopted on December 14, 2018, if there are any questions on the budget please contact Earl Valdez at 719-206-0576 and P.O. Box 42, San Luis, CO 81352.

The mill levy certified to the county commissioners is 3.193 mills less a temporary rate reduction of .604 mills for all general operating and capital expenditure purposes. Based on an assessed valuation of \$49,837,810 the property tax revenue subject to statutory limitation is \$129,280. A copy of certification of mill levies sent to the County Commissioners is enclosed.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

  
TREASURER



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

BUDGET MESSAGE

The Costilla County Conservancy District was formed under Colorado Statutes on May 24, 1976.

The enclosed budget has been prepared under the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become susceptible to accrual (when they become measurable and available to finance expenditures of the fiscal period.) Expenditures are recognized when the related liability is incurred.

The Costilla County Conservancy District works to benefit the surrounding property within in the district by working to prevent floods and for the conservation, development, recreational utilization, and disposal of water for agricultural, municipal, and industrial uses.

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of the Costilla County Conservancy District has appointed Earl Valdez to prepare and submit a proposed budget to said governing body at the proper time; and this governing body, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 14, 2018 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, what ever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from fund balance so that the budget remains in balance, as required by law.

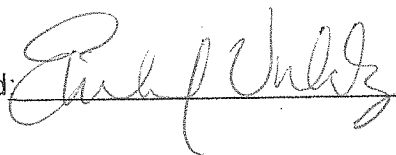
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA COLORADO:

Section 1 That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Costilla County Conservancy District for the year stated above.

Section 2 That the budget hereby approved and adopted shall be signed by the Board President and made a part of the public records of the District.

ADOPTED, this Fourteenth day of December, A. D., 2018

Signed:

  
\_\_\_\_\_

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION/ORDINANCE TO SET MILL LEVIES

A RESOLUTION/ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of Directors of the Costilla County Conservancy District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 14, 2018 and;

WHEREAS, the amount of money necessary to balance the budget from property tax revenue is \$129,280 and;

WHEREAS, the 2018 valuation for assessment for the Costilla County Conservancy District as certified by the County Assessor is \$49,837,810.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO:

Section 1: That for the purpose of meeting all general operating expenses of the Costilla County Conservancy District during the 2019 budget year, there is hereby levied a tax of 3.193 mills less a temporary rate reduction of .604 mills upon each dollar of the total valuation for the assessment of all taxable property within the District for the year 2018.

Section 2: That the Board is hereby authorized and directed to immediately certify to the County Commissioners of Costilla County, Colorado, the mill levies for the Costilla County Conservancy District as herein above determined and set.

ADOPTED, this Fourteenth day of December, A. D., 2018

Signed:  \_\_\_\_\_



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

CERTIFICATION OF TAX LEVIES

TO: The County commissioners of Costilla County, Colorado. The Board of Directors of the Costilla County Conservancy District, hereby certifies the following mill levies to be extended upon the GROSS assessed valuation of \$49,837,810. Submitted this date: December 14, 2018.

**Purpose**

General Operating Expenses	3.193 mills	\$157,745
Minus Temporary Mill Levy Rate Reduction	(0.604 mills)	(30,101)
Refunds and Abatements	<u>.005 mills</u>	<u>249</u>
Total Mill Levy	<u>2.594 mills</u>	<u>\$ 129,280</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Costilla County Conservancy District, Costilla County Colorado, this Fourteenth day of December, A. D., 2018.

Signed: \_\_\_\_\_



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION/ORDINANCE TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE 2019 YEAR.

WHEREAS, the Costilla County Conservancy District has adopted the annual budget in accordance with the Local Government Budget Law, on December 14, 2018, and;

WHEREAS, the Costilla County Conservancy District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below, thereby establishing a limitation on expenditures for the operations of the District.

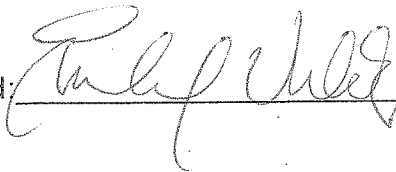
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO:

Section 1 That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated:

General Operating	\$ <u>266,945</u>
Total General Fund	\$ <u>266,945</u>

ADOPTED THIS Fourteenth day of December A. D., 2018.

Signed: \_\_\_\_\_



COSTILLA COUNTY CONSERVANCY DISTRICT  
2019 BUDGET

	Actual 2017	Actual Jan- Nov 2018	2018 Budget	2019 Budget
Fund Balance, Beginning of Year	\$ 214,514	\$ 159,791	\$ 203,224	\$ 190,000
<b>REVENUE:</b>				
Property taxes	103,779	113,855	128,249	129,280
Less: Allowance for uncollectible			(10,000)	(10,000)
Delinquent taxes	3,852	3,003	4,000	4,000
Delinquent Interest	1,193	808	1,200	1,200
Abatements & Cancellations Curr	257	333	500	500
Abatements & Cancellations Inter	22	(66)		15
Interest earned	165	284	100	275
Interest on taxes	687	763	500	500
Tax Certificate Redemptions	34,026	24,264	15,000	15,000
Grant Revenue		37,500		36,700
Sale of Property		36,940		
<b>TOTAL REVENUE</b>	<b>143,980</b>	<b>217,684</b>	<b>139,549</b>	<b>177,470</b>
<b>EXPENSES:</b>				
Administrative & general			15,000	-
Bank Fees	25			25
Battle Mountain Gold Monitoring	17			20
Computer and internet services	5,859	4,805	6,500	7,500
Payroll taxes	1,060	827	1,200	1,200
Contract services	10,356	13,906	5,000	15,000
Office Expense	1,807	5,758		6,000
Flood control project	715	500	25,000	25,000
Imagery (County/Pictometry)				20,000
Education and conservation	3,000	4,000	5,000	5,000
Election expenses		33,116	7,000	-
Insurance	2,594	1,200	2,000	3,500
Legal & professional fees	11,218	14,947	25,000	25,000
Memberships	564	659	700	700
Professional development	1,029	433	2,500	2,500
Property tax endorsed	20,384	28,631	20,000	30,000
Repairs & maintenance	298	6,226	5,000	3,500
SDA Training		1,260		-
Rent	2,600			-
Stipends			7,200	7,200
Telephone	577	573		600
Treasures Deed Application Fees				5,500
Tax lein certifications	19,487	29,878	25,000	25,000
Travel expenses	1,556	9,096	10,000	10,000
Treasurer fees	3,285	3,553	3,500	3,500
Miscellaneous Expenses		288		500
Utilities	3,308	1,928		2,000
Wages	13,853	11,078	12,000	14,000
Watershed study		3,321		17,000
Workman's comp. insurance	180	1		-
Capital outlay	94,933	14,233	50,000	36,700
<b>TOTAL EXPENSES:</b>	<b>198,704</b>	<b>190,217</b>	<b>227,600</b>	<b>266,945</b>
Excess (Deficit) of revenue over expenses	(54,723)	27,467	(88,051)	(89,475)
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 159,791</b>	<b>\$ 187,258</b>	<b>\$ 115,173</b>	<b>\$ 100,525</b>

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

January 26, 2018

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached is the 2018 budget for the Costilla County Conservancy District in Costilla County, Colorado, submitted pursuant to Section 29-1-136, CRS. This budget was adopted on December 08, 2017, if there are any questions on the budget please contact Earl Valdez at 719-206-0576 and P.O. Box 42, San Luis, CO 81352.

The mill levy certified to the county commissioners is 3.193 mills less a temporary rate reduction of .604 mills for all general operating and capital expenditure purposes. Based on an assessed valuation of \$49,403,433 the property tax revenue subject to statutory limitation is \$128,249. A copy of certification of mill levies sent to the County Commissioners is enclosed.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

*Earl Valdez*

Treasurer



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

BUDGET MESSAGE

The Costilla County Conservancy District was formed under Colorado Statutes on May 24, 1976.

The enclosed budget has been prepared under the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become susceptible to accrual (when they become measurable and available to finance expenditures of the fiscal period.) Expenditures are recognized when the related liability is incurred.

The Costilla County Conservancy District works to benefit the surrounding property within in the district by working to prevent floods and for the conservation, development, recreational utilization, and disposal of water for agricultural, municipal, and industrial uses.

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2018, AND ENDING ON THE LAST DAY OF DECEMBER, 2018.

WHEREAS, the Board of the Costilla County Conservancy District has appointed Earl Valdez to prepare and submit a proposed budget to said governing body at the proper time; and this governing body, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 08, 2017 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from fund balance so that the budget remains in balance, as required by law.

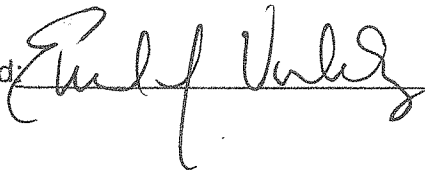
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA COLORADO:

Section 1 That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Costilla County Conservancy District for the year stated above.

Section 2 That the budget hereby approved and adopted shall be signed by the Board President and made a part of the public records of the District.

ADOPTED, this Eighth day of December, A. D., 2017

Signed:

  
\_\_\_\_\_

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION/ORDINANCE TO SET MILL LEVIES

A RESOLUTION/ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE 2018 BUDGET YEAR.

WHEREAS, the Board of Directors of the Costilla County Conservancy District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 08, 2017 and;

WHEREAS, the amount of money necessary to balance the budget from property tax revenue is \$128.249 and;

WHEREAS, the 2017 valuation for assessment for the Costilla County Conservancy District as certified by the County Assessor is \$49,403,433.

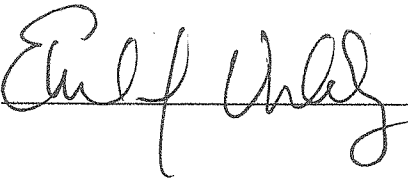
NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO:

Section 1: That for the purpose of meeting all general operating expenses of the Costilla County Conservancy District during the 2018 budget year, there is hereby levied a tax of 3.193 mills less a temporary rate reduction of .604 mills upon each dollar of the total valuation for the assessment of all taxable property within the District for the year 2017.

Section 2: That the Board is hereby authorized and directed to immediately certify to the County Commissioners of Costilla County, Colorado, the mill levies for the Costilla County Conservancy District as herein above determined and set.

ADOPTED, this Eighth day of December, A. D., 2017

Signed: \_\_\_\_\_



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

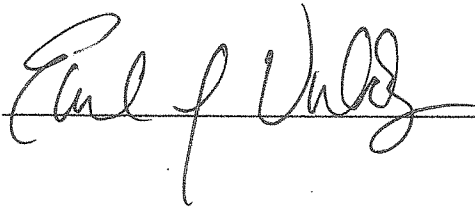
CERTIFICATION OF TAX LEVIES

TO: The County commissioners of Costilla County, Colorado. The Board of Directors of the Costilla County Conservancy District, hereby certifies the following mill levies to be extended upon the GROSS assessed valuation of \$49,403,433. Submitted this date: December 08, 2017.

<b>Purpose</b>		
General Operating Expenses	3.193 mills	\$157,745
Minus Temporary Mill Levy Rate Reduction	(0.604 mills)	(29,858)
Refunds and Abatements	<u>.007 mills</u>	<u>362</u>
Total Mill Levy	<u>2.596 mills</u>	<u>\$ 128,249</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Costilla County Conservancy District, Costilla County Colorado, this twelfth day of December, A. D., 2017.

Signed: \_\_\_\_\_





COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION/ORDINANCE TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE 2018 YEAR.

WHEREAS, the Costilla County Conservancy District has adopted the annual budget in accordance with the Local Government Budget Law, on December 08, 2017, and;

WHEREAS, the Costilla County Conservancy District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO:

Section 1 That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated:

General Operating	\$ <u>227,600</u>
Total General Fund	\$ <u>227,600</u>

ADOPTED THIS Eighth day of December A. D., 2017.

Signed

  
\_\_\_\_\_

COSTILLA COUNTY CONSERVANCY DISTRICT  
2018 BUDGET

	Actual 2016	Actual Jan- Sep 2017	2017 Budget	Estimated 2017	2018 Budget
Fund Balance, Beginning of Year	\$ 214,514		\$ 203,224	\$ 203,224	\$ 146,569
REVENUE:					
Property taxes	95,787	99,897	115,362	103,400	128,249
Less: Allowance for uncollectible	-		(9,000)	-	(10,000)
Delinquent taxes	3,507	3,142	5,000	3,514	4,000
Delinquent Interest	1,031	997		1,178	1,200
Abatements & Cancellations Curr	496	335	1,000	1,000	500
Abatements & Cancellations Inter	41	20		20	-
Interest earned	142	132	150	140	100
Interest on taxes	738	419	1,500	540	500
Tax Certificate Redemptions	17,901	20,129	15,000	26,129	15,000
Miscellaneous revenue	-	-	-	-	-
TOTAL REVENUE	<u>119,643</u>	<u>125,071</u>	<u>129,012</u>	<u>135,921</u>	<u>139,549</u>
EXPENSES:					
Administrative & general	10,564	9,791	15,000	13,791	15,000
Computer and internet services	4,417	3,255	6,200	4,255	6,500
Wages		13,853	10,000	13,853	12,000
Payroll taxes		1,060		1,060	1,200
Contract services			5,000	-	5,000
Flood control project	3,940		25,000	2,500	25,000
Education and conservation	5,150	3,000	6,000	3,000	5,000
Election expenses			7,000	-	7,000
Insurance	1,079	951	2,500	2,500	2,000
Legal & professional fees	10,624	4,023	25,000	7,000	25,000
Memberships	441	564	500	564	700
Professional development	945	1,029	2,500	1,029	2,500
Property tax endorsed	19,168	20,384	20,000	20,384	20,000
Repairs & maintenance	143		2,000	300	5,000
Stipends			7,200	-	7,200
Tax lien certifications	19,573		25,000	19,572	25,000
Travel expenses	4,800	1,538	10,000	4,538	10,000
Treasurer fees	3,029	3,134	3,000	3,230	3,500
Miscellaneous Expenses	120		-	-	-
Workman's comp. insurance	195	(28)	1,500	-	-
Capital outlay	82,044	81,933	125,000	95,000	50,000
TOTAL EXPENSES:	<u>166,231</u>	<u>144,487</u>	<u>298,400</u>	<u>192,576</u>	<u>227,600</u>
Excess (Deficit) of revenue over expenses	<u>(46,588)</u>	<u>(19,416)</u>	<u>(169,388)</u>	<u>(56,655)</u>	<u>(88,051)</u>
FUND BALANCE, END OF YEAR	<u>\$ 167,926</u>	<u>\$ (19,416)</u>	<u>\$ 33,836</u>	<u>\$ 146,569</u>	<u>\$ 58,518</u>

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

January 26, 2017

**RECEIVED**

MAR 30 2017

Dept of Local Affairs

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached is the 2017 budget for the Costilla County Conservancy District in Costilla County, Colorado, submitted pursuant to Section 29-1-136, CRS. This budget was adopted on December 12, 2016, if there are any questions on the budget please contact Earl Valdez at 719-206-0576 and P.O. Box 42, San Luis, CO 81152.

The mill levy certified to the county commissioners is 3.193 mills less a temporary rate reduction of .347 mills for all general operating and capital expenditure purposes. Based on an assessed valuation of \$40,421,027 the property tax revenue subject to statutory limitation is \$115,362. A copy of certification of mill levies sent to the County Commissioners is enclosed.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

*Earl Valdez*  
*Treasurer*



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

BUDGET MESSAGE

The Costilla County Conservancy District was formed under Colorado Statutes on May 24, 1976.

The enclosed budget has been prepared under the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become susceptible to accrual (when they become measurable and available to finance expenditures of the fiscal period.) Expenditures are recognized when the related liability is incurred.

The Costilla County Conservancy District works to benefit the surrounding property within in the district by working to prevent floods and for the conservation, development, recreational utilization, and disposal of water for agricultural, municipal, and industrial uses.

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2017, AND ENDING ON THE LAST DAY OF DECEMBER, 2017.

WHEREAS, the Board of the Costilla County Conservancy District has appointed Earl Valdez to prepare and submit a proposed budget to said governing body at the proper time; and this governing body, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 12, 2016 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from fund balance so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA COLORADO:

Section 1 That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Costilla County Conservancy District for the year stated above.

Section 2 That the budget hereby approved and adopted shall be signed by the Board President and made a part of the public records of the District.

ADOPTED, this Twelfth day of December, A. D., 2016

Signed: \_\_\_\_\_



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

CERTIFICATION OF TAX LEVIES

TO: The County commissioners of Costilla County, Colorado. The Board of Directors of the Costilla County Conservancy District, hereby certifies the following mill levies to be extended upon the GROSS assessed valuation of \$40,421,027. Submitted this date: December 14, 2016.

<b>Purpose</b>		
General Operating Expenses	3.193 mills	\$129,064
Minus Temporary Mill Levy Rate Reduction	(0.347 mills)	(14,026)
Refunds and Abatements	<u>.008 mills</u>	<u>324</u>
Total Mill Levy	<u>2.854 mills</u>	<u>\$ 115,362</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Costilla County Conservancy District, Costilla County Colorado, this twelfth day of December, A. D., 2016.

Signed: \_\_\_\_\_



COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION/ORDINANCE TO SET MILL LEVIES

A RESOLUTION/ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE 2017 BUDGET YEAR.

WHEREAS, the Board of Directors of the Costilla County Conservancy District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2016 and;

WHEREAS, the amount of money necessary to balance the budget from property tax revenue is \$115,362 and;

WHEREAS, the 2016 valuation for assessment for the Costilla County Conservancy District as certified by the County Assessor is \$40,421,027.

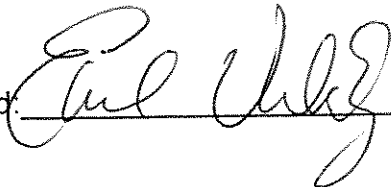
NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO:

Section 1: That for the purpose of meeting all general operating expenses of the Costilla County Conservancy District during the 2017 budget year, there is hereby levied a tax of 3.193 mills less a temporary rate reduction of .347 mills upon each dollar of the total valuation for the assessment of all taxable property within the District for the year 2016.

Section 2: That the Board is hereby authorized and directed to immediately certify to the County Commissioners of Costilla County, Colorado, the mill levies for the Costilla County Conservancy District as herein above determined and set.

ADOPTED, this twelfth day of December, A. D., 2016

Signed: \_\_\_\_\_

A handwritten signature in black ink, appearing to read "Paul Wiley", is written over a horizontal line. The signature is cursive and somewhat stylized.

COSTILLA COUNTY CONSERVANCY DISTRICT  
P.O. BOX 42  
SAN LUIS, COLORADO 81152

RESOLUTION/ORDINANCE TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO, FOR THE 2017 YEAR.

WHEREAS, the Costilla County Conservancy District has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2016, and;

WHEREAS, the Costilla County Conservancy District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE COSTILLA COUNTY CONSERVANCY DISTRICT, COSTILLA, COLORADO:

Section 1 That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated:

General Operating	\$ 298,400
Total General Fund	<u>\$ 298,400</u>

ADOPTED THIS twelfth day of December A. D., 2016.

Signed: \_\_\_\_\_





COSTILLA COUNTY CONSERVANCY DISTRICT  
2017 BUDGET

	Actual 2015	Jan - Sep 2016	2016 Budget	Estimated 2016	2017 Budget
Fund Balance, Beginning of Year	\$ 214,514	\$ 214,514	\$ 214,514	\$ 232,478	\$ 203,224
<b>REVENUE:</b>					
Property taxes	92,528	92,124	104,991	95,846	115,362
Less: Allowance for uncollectible	-	-	(9,000)	-	(9,000)
Delinquent taxes	3,215	2,424	5,000	5,000	5,000
Abateements & Cancellations	982	470	1,000	1,000	1,000
Interest earned	235	116	150	150	150
Interest on taxes	1,522	1,128	1,500	1,500	1,500
Tax Certificate Redemptions	19,009	11,154	15,000	15,000	15,000
Miscellaneous revenue	553	-	-	-	-
<b>TOTAL REVENUE</b>	<b>118,044</b>	<b>107,415</b>	<b>118,641</b>	<b>118,496</b>	<b>129,012</b>
<b>EXPENSES:</b>					
Administrative & general	6,125	2,453	8,000	8,000	15,000
Computer and internet services	4,357	3,573	5,000	5,000	6,200
Wages and payroll taxes	-	-	5,000	3,000	5,000
Contract services	-	3,940	20,000	4,000	25,000
Flood control project	22,160	3,000	5,050	5,150	6,000
Education and conservation	1,500	-	7,000	-	7,000
Election expenses	-	100	150	1,100	2,500
Insurance	113	6,311	30,000	10,000	25,000
Legal & professional fees	18,414	381	500	500	500
Memberships	396	945	-	950	2,500
Professional development	-	19,168	15,000	19,200	20,000
Property tax endorsed	16,599	-	200	-	2,000
Repairs & maintenance	-	-	7,200	-	7,200
Stipends	-	-	-	-	-
Tax lein certifications	22,929	-	25,000	19,600	25,000
Travel expenses	1,855	1,753	5,000	5,000	10,000
Treasurer fees	2,917	2,870	3,000	3,000	3,000
Miscellaneous Expenses	10	-	-	-	-
Workman's comp. insurance	209	-	250	250	1,500
Capital outlay	2,496	62,688	100,000	63,000	125,000
<b>TOTAL EXPENSES:</b>	<b>100,080</b>	<b>107,183</b>	<b>236,350</b>	<b>147,750</b>	<b>298,400</b>
Excess (Deficit) of revenue over expenses	17,964	232	(117,709)	(29,254)	(169,388)
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 232,478</b>	<b>\$ 214,746</b>	<b>\$ 96,805</b>	<b>\$ 203,224</b>	<b>\$ 33,836</b>

# COSTILLA COUNTY CONSERVANCY DISTRICT OPEN RECORDS POLICY

## ARTICLE I Definitions

“Public records” means and includes all writings made, maintained, or kept by the Costilla County Conservancy District including correspondence unless the correspondence is work product, attorney client communication, or violates another state or federal statute or court finding.

## ARTICLE II

### Section 1.01 – Records Requests:

The Board shall accept only records requests made in writing, or electronically via e-mail. Records requests or requestors that cite the federal Freedom of Information Act shall be treated as though they were made pursuant to the Colorado Open Records Act. The Board adopts Exhibit A as a form for document requests.

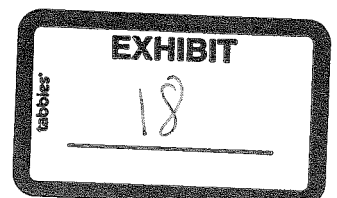
### Section 1.02 – Deadlines to Respond to Requests:

When responding to a records request, the Board shall make every effort to respond within three working days as required by § 24-72-203(3)(b), C.R.S. The three working-day response time begins the first working day following receipt of the request. A request received after 4:00 p.m. will be considered received as of the following business day (i.e., an email received at 4:09 p.m. Monday will be considered received Tuesday and will be responded to by close of business Friday; a letter received Saturday will be considered received Monday and responded to by close of business Thursday). The CCCD can add up to a seven-working-day extension if extenuating circumstances apply, as defined in § 24-72-203(3)(b), C.R.S.

### Section 1.03 – Extenuating Circumstances:

Extenuating circumstances include a broadly stated request which encompasses all or substantially all of a large category of records and the request is without sufficient specificity to allow the Board reasonably to prepare or gather the records with the three-day period; or a broadly stated request is made that encompasses all or substantially all of a large category of records and the agency is unable to prepare or gather the records within the three-day period because:

1. The agency needs to devote all or substantially all of its resources to meeting an impending deadline or period of peak demand that is either unique or not predicted to recur more frequently than once a month; or



2. Request involves such a large volume of records that the Board cannot reasonably prepare or gather the records within the three-day period without substantially interfering with the Board's obligation to perform his or her other public service responsibilities.

(b) In no event, can extenuating circumstances apply to a request that relates to a single specifically identified document.

#### **Section 1.04 – Not the Custodian:**

When the CCCD is not the custodian of the record(s) requested, the Administrator shall respond with a formal written notice and, whenever possible, will identify and provide contact information for the correct custodian.

#### **Section 1.05 – Alterations:**

All necessary steps shall be taken to ensure that all confidential information including all personal identifying information is redacted prior to disclosure.

#### **Section 1.06 – Inspections**

The Colorado Open Records Act guarantees that all public records shall be open for inspection by any person at reasonable times except as otherwise provided by law. If the Board cannot produce the records for inspection when the request is made, the board shall set a date and time to do so within a reasonable amount of time (three business days) unless extenuating circumstances exist as set out above.

#### **Section 1.07 – Denial of Inspection or Reproduction:**

The Board shall deny any request for inspection for the following:

- (a) Records and information relating to the identification of persons file with, maintained by, or prepared by the department of revenue pursuant to section 42-2-121, C.R.S.
- (b) Records of the expenditure of public moneys on security arrangements or investigations, including contracts for security arrangements and records related to the procurement of, budgeting for, or expenditures on security systems, shall be open for inspection, except to the extent that they contain specialized details of security arrangements or investigations. A Board may deny the right of inspection of only the portions of a record described in this section that contain specialized details of security arrangements or investigations.
- (c) Attorney Client communication or work product.

(d) The Board shall deny the right of inspection of the following records except that any of the following records of reference to employment, licensing, or issuance of permits, shall be available to the person in interest:

1. Personnel files, (employment contracts are still considered a public record);
2. Letters of reference;
3. Any records of sexual harassment complaints and investigations; (*See 24-72-204 for exceptions for an administrative agency investigating the complaint*)
4. Records for an executive session; or
5. Records in which the disclosure of the record would do substantial injury to the public interest, notwithstanding the fact that said record might otherwise be available to public inspection.

### **Section 1.05 – Copies**

In all cases in which a person has the right to inspect a public record, the person may request a copy, printout, or photograph of the record and the Board shall produce the copy, printout, or photograph and transmit the copy of the record by United States mail, or electronic mail. There shall not be any transmission fees charged for electronic transmission.

### **Section 1.06 – Research and Retrieval Fee**

When producing records requires more than an hour of time, the CCCD shall charge \$20.00 an hour for all time associated with locating and producing records for a requestor.

### **Section 1.07 – Production Costs**

The cost of production for each page will be \$0.25 for a copy of a standard page. For any documents exceeding a standard page, the cost will be the actual cost of reproduction of the item.

### **Section 1.08 – Estimate of Costs**

For requests when the CCCD anticipates more than 25 pages will be produced and/or more than one hour of time will be consumed, the Administrator shall provide a requestor with advance notice and an estimate of compliance costs. Such costs shall be paid in full before the production of records. Charges will be updated to reflect actual costs and the CCCD will refund any difference to the requestor.

**Section 1.09 – Notice of Completed Request**

Within the time period prescribed in Section 1.01 and Section 1.02 above, after receiving payment, the Board shall provide copies of the records as soon as practicable.

Enacted: March 1, 2019

Effective Date: March 1, 2019

# Costilla County Conservancy District

## PROFIT AND LOSS

January - December 2014

	TOTAL
Income	
Abatements & cancellations (deleted)	537.48
Current Tax	89,402.74
Delinquent Tax	3,585.49
Interest on deposits	208.58
Interest on taxes	1,734.49
Tax Certificate Redemptions	19,429.95
<b>Total Income</b>	<b>\$114,898.73</b>
GROSS PROFIT	<b>\$114,898.73</b>
Expenses	
Administration	4,548.33
Bank fees	14.00
Contract Labor	1,590.00
<b>Total Administration</b>	<b>6,152.33</b>
Capital Outlay	778.55
Computer/Internet Services	4,482.00
Education and Conservation	3,520.00
Flood Control Project	
Montez Ditch	947.50
San Luis Vega	1,025.00
<b>Total Flood Control Project</b>	<b>1,972.50</b>
Insurance	1,659.50
Legal and Professional	23,472.39
Memberships	10.00
Property Taxes Endorsed	6,850.39
Tax Lien Certificates	16,889.27
Travel	
Travel Expenses Other	1,456.00
<b>Total Travel</b>	<b>1,456.00</b>
Treasurer Fees	2,841.68
Workman's Comp. Insurance	235.00
<b>Total Expenses</b>	<b>\$70,319.61</b>
NET OPERATING INCOME	<b>\$44,579.12</b>
NET INCOME	<b>\$44,579.12</b>



# Costilla County Conservancy District

## PROFIT AND LOSS

January 2015 - December 2018

	JAN - DEC 2015	JAN - DEC 2016	JAN - DEC 2017	JAN - DEC 2018	TOTAL
<b>Income</b>					
Abatement Current Interest	42.10	40.79	22.27	15.17	\$120.33
Abatement Current Tax	981.95	496.02	256.79	333.89	\$2,068.65
Abatement Delinquent Interest	1.18	0.16	0.09	0.19	\$1.62
Abatement Delinquent Tax	2.05	0.11	0.07	0.07	\$2.30
Abatements and Cancelations				-81.24	\$ -81.24
Current Interest	583.79	737.73	686.64	780.56	\$2,788.72
Current Tax	92,527.89	95,787.36	103,779.48	114,052.18	\$406,146.91
Delinquent Interest	894.48	1,030.54	1,192.61	834.17	\$3,951.80
Delinquent Tax	3,213.25	3,507.47	3,851.51	3,089.61	\$13,661.84
Donations				1,000.00	\$1,000.00
Grant Revenue				37,500.00	\$37,500.00
Interest on deposits	235.27	142.19	164.80	300.99	\$843.25
Land sales	552.96				\$552.96
Sale Property				36,940.00	\$36,940.00
Tax Certificate Redemptions	19,008.90	17,900.75	34,026.33	33,565.59	\$104,501.57
<b>Total Income</b>	<b>\$118,043.82</b>	<b>\$119,643.12</b>	<b>\$143,980.59</b>	<b>\$228,331.18</b>	<b>\$609,998.71</b>
<b>GROSS PROFIT</b>	<b>\$118,043.82</b>	<b>\$119,643.12</b>	<b>\$143,980.59</b>	<b>\$228,331.18</b>	<b>\$609,998.71</b>
<b>Expenses</b>					
Administration	4,332.98				\$4,332.98
Bank fees			24.88		\$24.88
Contract Labor	1,792.50	5,839.50	10,355.53	18,905.44	\$36,892.97
Office Expense		139.86	1,806.94	6,028.42	\$7,975.22
Rent		3,600.00	2,600.00		\$6,200.00
Telephone		666.33	576.87	625.34	\$1,868.54
Utilities		317.92	3,308.29	2,051.53	\$5,677.74
<b>Total Administration</b>	<b>6,125.48</b>	<b>10,563.61</b>	<b>18,672.51</b>	<b>27,610.73</b>	<b>\$62,972.33</b>
Battle Mountain Gold Monitoring			17.12		\$17.12
Capital Outlay	2,495.71	82,043.81	94,933.08	14,232.88	\$193,705.48
Computer/Internet Services	4,357.46	4,417.49	5,858.53	4,894.83	\$19,528.31
Education and Conservation	1,500.00	5,150.00	3,000.00	5,000.00	\$14,650.00
Election Expense				33,116.17	\$33,116.17
Flood Control Project					\$0.00
Culebra Creek	1,500.00				\$1,500.00
Joe B. Maes Ditch		1,500.00			\$1,500.00
La Acequia del Cerro	20,000.00				\$20,000.00
Rito Seco		2,000.00			\$2,000.00
San Francisco Creek			715.00		\$715.00
San Francisco Ditch	660.00	440.00			\$1,100.00
San Pedro Ditch				500.00	\$500.00
<b>Total Flood Control Project</b>	<b>22,160.00</b>	<b>3,940.00</b>	<b>715.00</b>	<b>500.00</b>	<b>\$27,315.00</b>
Insurance	112.50	1,079.00	2,594.00	1,200.07	\$4,985.57
Legal and Professional	18,413.68	10,624.10	11,217.97	23,394.70	\$63,650.45

	JAN - DEC 2015	JAN - DEC 2016	JAN - DEC 2017	JAN - DEC 2018	TOTAL
Memberships	396.33	440.95	564.25	658.59	\$2,060.12
Miscellaneous Expense	9.64	120.19		288.18	\$418.01
Payroll taxes			1,059.72	937.15	\$1,996.87
Professional Development		945.00	1,029.00	433.13	\$2,407.13
Property Taxes Endorsed	16,598.83	19,168.15	20,384.40	28,631.30	\$84,782.68
Repairs and Maintenance		142.80	297.50	6,226.28	\$6,666.58
SDA Training				1,260.00	\$1,260.00
Tax Lien Certificates	22,929.02	19,572.78	19,486.69	29,878.40	\$91,866.89
Travel				55.14	\$55.14
Mileage				2,470.03	\$2,470.03
Travel Expenses Other	1,855.45	4,799.51	1,556.45	8,014.23	\$16,225.64
<b>Total Travel</b>	<b>1,855.45</b>	<b>4,799.51</b>	<b>1,556.45</b>	<b>10,539.40</b>	<b>\$18,750.81</b>
Treasurer Fees	2,916.56	3,028.65	3,285.31	3,552.91	\$12,783.43
Wages			13,852.50	12,485.82	\$26,338.32
Watershed study				3,320.96	\$3,320.96
Workman's Comp. Insurance	209.00	195.00	180.00	1.00	\$585.00
<b>Total Expenses</b>	<b>\$100,079.66</b>	<b>\$166,231.04</b>	<b>\$198,704.03</b>	<b>\$208,162.50</b>	<b>\$673,177.23</b>
<b>NET OPERATING INCOME</b>	<b>\$17,964.16</b>	<b>\$ -46,587.92</b>	<b>\$ -54,723.44</b>	<b>\$20,168.68</b>	<b>\$ -63,178.52</b>
<b>NET INCOME</b>	<b>\$17,964.16</b>	<b>\$ -46,587.92</b>	<b>\$ -54,723.44</b>	<b>\$20,168.68</b>	<b>\$ -63,178.52</b>



D. Capital Assets

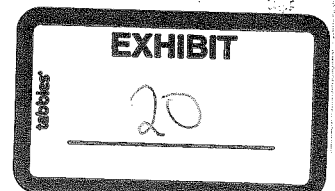
Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalized value of the assets constructed. No such interest expense was incurred during the current fiscal year.

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	5-20
Buildings and Improvements	10-50
Furniture and Fixtures	10-20



**BYLAWS  
OF  
THE COSTILLA COUNTY CONSERVANCY DISTRICT**

**MAY 3, 2019**



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## **ARTICLE I GOVERNING LAW**

Section 1. Governing Law. The CCCD shall be bound by Title 37, Articles 1 through 8, of the Colorado Revised Statutes and any and all other Colorado law, which includes but is not limited to laws pertaining to duties of fiduciaries, board members, and employment.

## **ARTICLE II DEFINITIONS**

Section 1. District. The District of the CCCD shall be defined as including all lands within and without the District as established and approved by the Court.

## **ARTICLE III DIRECTORS**

Section 1. Appointment of Directors. The Court shall appoint as a board of directors persons who are residents of the county or counties in which the conservancy district is situated, and whom shall own real property in the district. The District shall follow all required Court procedures for the appointment of Directors. *See 37-3-101.*

Section 2. Number. There shall be a three (3) person board of directors for the CCCD. *See 37-3-101(1)(a)(I).*

Section 3. Term of Office. The term for each director shall be for a term of office for five years unless otherwise fixed by the Court for a different term. *See 37-3-101(1)(a)(II), C.R.S.* Each director shall hold office during the term for which he or she is appointed and until his or her successor is duly appointed and has qualified.

Section 4. Bond for Directors. Each director shall furnish a corporate surety bond, at the expense of the district, in an amount and form fixed and approved by the court, conditioned upon the faithful performance of his or her duties as directors. *See 37-3-101(1)(a)(IV), C.R.S.*

Section 5. Oath of Director. Each director before entering upon his or her official duties, shall take and subscribe to an oath, before an officer authorized to administer oaths, that the director will honestly, faithfully, and impartially perform the duties of his or her office and that he or she will not be interested directly or indirectly in any contract let by said district which oath shall be filed in the office of the clerk of said court in the original case. *See 37-3-102.*

Section 6. Disqualification of a Board Member. When a director no longer resides within the district or when a director no longer owns property within the district, a vacancy is created on the Board. *See 37-3-101(1)(a)(I)*

Section 7. Vacancy. The Court shall fill all vacancies that occur on the board.

Section 8. Compensation. A stipend for the members of the board of directors may be established by the board of directors in the Plan for the CCCD and approved by the District Court. Compensation for duties performed as a board member shall only occur through stipend. *See 37-5-120, C.R.S.*

Section 9. Reimbursement. Directors may also be reimbursed for approved actual and reasonable out-of-pocket expenses incurred in service to the CCCD and shall be paid for mileage charges at the maximum IRS allowable mileage deduction rate for approved documented mileage. All expenses and mileage must be pre-approved, absent exigent circumstances. For reimbursement, all directors shall provide receipts, invoices, or other documentation for each and every expense. All requests for reimbursement shall be itemized and other non-impacted board members shall vote on the approval for reimbursement. All reimbursement amounts shall comply with 24-19.9-102, C.R.S.

#### **ARTICLE IV MEETINGS OF THE BOARD**

Section 1. Regular and Special Board of Directors Meetings. All special and regular meetings of the board shall be held within the boundaries of the district or within Costilla County.

Section 2. Regular Board Meetings. Regular meetings of the board of directors shall be held monthly pursuant to a posted date and time.

Section 3. Change of Time or Location of Meetings. The provisions of section 1 or 2 under Article IV governing the location of meetings may be modified only if the proposed change of location and regular meeting time appears on the agenda of a regular or special meeting of the board and if a resolution is adopted by the board. The resolution shall state the reason for which a meeting of the board is to be held in a time or location other than according to Article IV, Section 1 or Section 2 and the agenda and adopted resolution shall state the date, time, and place of the modified meeting date, time, or place.

Section 4. Open Meetings. All meetings of two or more members, which includes any gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication, at which any public business is discussed or at which any formal action may be taken are declared to be public meetings open to the public, *See 24-6-402.*

Section 5. Notice of Meetings. Full and timely notice to the public is required for any meetings at which the adoption of any proposed policy, position, resolution, rule, regulation, or formal action occurs or at which a majority or quorum of the body is in attendance or is expected to be in attendance. Notice is deemed to have been given if the notice of the meeting is posted in a designated public place within the boundaries of the local public body no less than twenty-four hours prior to the holding of the meeting. The public place or places for posting such notice shall

be designated annually at the local public body's first regular meeting of each calendar year. The posting shall include specific agenda information when possible. The secretary shall maintain a list of persons who, within the previous two years, have requested notification of all meetings or of meetings when certain specified policies will be discussed and shall provide reasonable advance notification of such meetings, provided, however, that unintentional failure to provide such advance notice will not nullify actions taken at an otherwise properly published meeting. *See 24-6-402*

Section 6. Special Board of Directors Meetings. Special meetings of the board of directors shall be held when called by the chairman of the board or by a majority of directors. Only those items on the agenda for the special meeting are subject to review and approval.

Section 7. Notice of Board Meetings to Directors. Notice of each regular meeting of the board of directors shall be given to each director at least three (3) days prior to the date of the regular meeting unless waived by each director.

Section 8. Telephonic Meeting. One or more members of the board of directors or any committee designated by the board may participate in a meeting of the board or committee by means of telephonic conference call or similar electronic means of communication in which all persons participating in the meeting can hear each other at the same time. Participation by each person shall constitute presence for the purpose of the meeting.

Section 9. Quorum. A majority of the board of directors shall constitute a quorum at any meeting of the board.

Section 10. Voting. Each member of the board shall be entitled to one (1) vote on a question coming before the board. A director shall abstain from voting on any matter in which the director is personally involved or in which the director is involved in any capacity which may conflict with the purposes and objectives of the CCCD.

Section 11. Executive Session.

- (1) The Board may enter executive session with a two-thirds vote for one of the following matters, except that no adoption of any proposed policy, position, resolution rule, regulation or formal action, may occur at any executive session that is not open to the public:
  - a. The purchase acquisition, lease, transfer, or sale of any real, personal, or other property interest; except that no executive session shall be held for the purpose of concealing the fact that a member of the CCCD has a personal interest in such purchase, acquisition, lease, transfer, or sale; (*See C.R.S. 24-6-402(4)(a)*)

- b. Conferences with an attorney representing the CCCD for the purpose of receiving legal advice on specific legal questions. *(See C.R.S. 24-6-402(4)(b))*
  - c. Matters required to be kept confidential by federal laws or rules, state statutes or in accordance with the requirements of any joint rule of the senate and the house of representatives pertaining to lobbying practices; *(See C.R.S. 24-6-402(4)(c))*
  - d. Determining positions relative to matters that may be subject to negotiations; developing strategy for negotiations; and instructing negotiators; *(See C.R.S. 24-6-402(4)(d))*
  - e. Personnel matters except if the employee who is the subject of the session has requested an open meeting, or if the personnel matter involves more than one employee, all of the employees have requested an open meeting; *(See C.R.S. 24-6-402(4)(e))*
  - f. Consideration of any documents protected by the mandatory nondisclosure provisions of the “Colorado Open Records Act”; *(See C.R.S. 24-6-402(4)(f))*
- (2) The Board shall announce that the board is going into executive session and shall reflect the specific citation to the provision for which executive session is authorized. *(See C.R.S. 24-6-402)*
- (3) Discussions that occur in an executive session, other than for attorney-client privilege, shall be electronically recorded and maintained for at least ninety (90) days after the date of the executive session. No record shall be made of a discussion that constitutes attorney-client privilege. At the point when a portion of the executive session discusses attorney-client communication, the electronic recording of said executive session shall reflect that no further record or electronic recording was kept of the discussion based on the opinion of the attorney representing the CCCD.
- (4) No portion of the records of an executive session shall be open for public inspection.

*See 24-6-402, C.R.S.*

Section 12. Minutes. Minutes of any meeting shall be taken and promptly recorded and such records shall be open to public inspection. The minutes of a meeting during which an executive session is held shall reflect the topic of the discussion held during the executive session.



Section 13. Assent to Action. A director is considered to have assented to an action of the board unless:

(1) The director votes against it or abstains and causes the abstention to be recorded in the minutes of the meeting;

(2) The director objects at the beginning of the meeting and does not vote for it later;

(3) The director has his or her dissent recorded in the minutes;

(4) The director does not attend the meeting at which the vote is taken;  
or

(5) The director gives written notice of objection to the secretary within twenty-four (24) hours after the meeting, and requests the objection be shown in the minutes.

Section 14. Secret Ballot. Directors may not vote by secret ballot, which means that a vote may not be cast in such a way that the identity of the person voting or the position taken in such vote is withheld from the public.

Section 15. Other Committees. The board of directors may, in its discretion, appoint such committees from its own number, as may be necessary.

## **ARTICLE V DUTIES OF DIRECTORS**

Section 1. Appointment of Officers. The board of directors shall choose one of the directors as chairperson of the board and president of the district. The board of directors shall elect some suitable person secretary of the board and of the district who may or may not be a member of the board and who may be hired by the district to perform such duties. *See 37-3-102, C.R.S.*

Section 2. Seal of the Board. The board of directors shall adopt a seal. *See 37-3-102, C.R.S.*

Section 3. Records of the Board. The board of directors shall keep in a visual text format that may be transmitted electronically a record of all of its proceedings, minutes of all meetings, certificates, contracts, bonds given by employees, and corporate acts, which shall be open to the inspection of all owners of property in the district as well as to all other interested parties. *See 37-3-103, C.R.S.*

Section 4. Management of Business. The board of directors shall have general supervision and control of the business and the affairs of the CCCD and shall have the ability to

make all rules and regulations and policies not inconsistent with law or with these bylaws for the management of the business and the guidance of the officers, employees, and agents of the CCCD in order to protect life and property within the district, and in order to accomplish all other purposes of the district, the board of directors is authorized:

- (a) Preventing floods;
- (b) Regulating stream channels by changing, widening, and deepening the same;
- (c) Regulating the flow of streams;
- (d) Diverting, controlling, or in whole or in part eliminating watercourses;
- (e) Protecting public and private property from inundation; and incident to such purposes and to enable its accomplishment, any district so established has the power to straighten, widen, deepen, change, divert, or change the course or terminus of any natural or artificial watercourse; to build reservoirs, canals, levees, walls, embankments, bridges, or dams; to reclaim or fill low lands and lands subject to overflow; to remove and to regulate dams; to reclaim or fill low lands and lands subject to overflow; to remove and to regulate and prescribe the location of improvements upon land; to maintain, operate, and repair any of the construction herein named; and to do all other things necessary for the fulfillment of the purposes of the CCCD; and such powers shall also be construed as purposes for which benefits may be appraised.
- (f) The conservation, development, utilization, and disposal, of water for agricultural, municipal, and industrial uses thereof, when desirable as a part of a project or undertaking the principal purpose of which is one or more of the purposes out in this section;
- (g) Participating in the development of parts and recreational facilities within the boundaries of the conservancy district.

*See 37-2-101, C.R.S.*

Section 5. Mission Statement. It is the mission of the Costilla County Conservancy District to act pursuant to its enabling legislation, with the purpose of recognizing the inherent value of waters, water interests, and water courses within the District and to promote the enhancement and efficiencies of existing water uses in a manner that benefits the community as a whole, with the recognition that a flexible approach may be used to accomplish such goals and to accomplish such other tasks as permitted by statute.

Section 6. Plans. The board of directors shall cause to be prepared a plan for the improvements for which the district was created. Such plan shall include such maps, profiles, plans, and other data and descriptions as may be necessary to set forth properly the location and character of the work, and of the property benefited or damaged, with estimates of cost and specifications for doing the work. *See C.R.S. 37-3-108(1)*

Section 7. Securing Court Approval of the Plans. Upon the completion of such plan, the board of directors shall follow all statutory requirements to secure the Court approval of the plan. *See C.R.S. 37-3-108(3)-(4)*

Section 8. Execution of Plans. The board of directors has full authority to devise, prepare for, execute, maintain, and operate all works or improvements necessary or desirable to complete, maintain, operate, and protect the works provided for by the official plan and to that end may employ and secure men and equipment under the supervision of the chief engineer or other agents or may in its discretion let contracts for such works, either as a whole or in parts. The board of directors shall comply with all statutory requirements including but not limited to providing notice to all affected landowners. *See C.R.S. 37-3-109, C.R.S. 37-3-114*

Section 9. Amending Plan. The board of directors may at any time when necessary to fulfill the objects for which the district was created alter or add to the official plan, and when such alterations or additions are formally approved by the board and by the court and are filed with the secretary, they shall become part of the official plan for all purposes of the District. The board of directors shall comply with all statutory requirements to complete the amendment of the plan. *See C.R.S. 37-4-113*

Section 10. Regulations to protect works. The board of directors has the right to police and protect the works of the district, to prevent persons, vehicles, or livestock from passing over the works of the district, and to prevent the doing of any act which would result in damage thereto. Where necessary, in order to secure the best results from the execution and operation of the plans of the district or to prevent damage to the district, the board of directors may make regulations to protect the works and property within the district. *See 37-3-106(1), C.R.S.*

Section 11. Enforcement of Regulations The directors have authority to enforce by mandamus or other legal proceedings all necessary regulations made by them and authorized by articles 1 to 8 of title 37. *See 37-3-106(2), 37-7-102, and 37-7-103, C.R.S.*

Section 12. Employment of Agents. The board may employ a person or persons to act as secretary and/or treasurer for the Board; a chief engineer, who may be an individual, partnership, or corporation; an attorney; and such other engineers, attorneys, and agents and assistants as may be needed. The board may provide for their compensation and all other necessary expenditures. This shall be part of the cost or maintenance of the improvement of the District. *See 37-3-105, C.R.S.*

Section 13. Employment Agreements. The employment of the secretary, treasurer, chief engineer, and attorney for the district shall be evidenced by agreements in writing which, so far as possible, shall specify the amounts to be paid for their services. *See 37-3-105(2), C.R.S.*

Section 14. Contracts. When it is determined to let the work by contract when determined by the board of directors to further its purposes:

- (1) Contracts in amounts in excess of ten thousand dollars shall be advertised after notice by publication calling for bids.
- (2) The board may reject any or all bids or may let said contract to the lowest or best bidder who gives a good and approved bond with ample security, conditioned on the carrying out of the contract.

- (3) Such contract shall be in writing and shall be accompanied by or shall refer to plans and specifications for the work to be done prepared by the chief engineer.
- (4) Said contract shall be approved by the board of directors and signed by the president of the district and by the contractor and shall be executed in duplicate unless in case of sudden emergency when it is necessary in order to protect the district.
- (5) The advertising of contracts may be waived upon the unanimous consent of the board of directors, with the approval of the court unless the work must be done on force account and then the provisions of this section shall not apply.
- (6) Only persons outside the immediate board of directors shall be considered for purposes of awarding a contract.

*See 37-3-110, C.R.S. and 37-3-102, C.R.S.*

Section 15. Chief Engineer. Any chief engineer employed by the board of directors shall be superintendent of all the works and improvements, and shall make a full report to the board of directors each year, or oftener if required by the board, and may make such suggestions and recommendations to the board as he may deem proper. *See 37-3-105(2), C.R.S.*

Section 16. Bond. The board of directors shall ensure that any persons employed to act as the secretary and treasurer and such other agents or employees of the district as the court may direct shall furnish corporate surety bonds, at the expense of the district, in amount and form fixed and approved by the court, conditioned upon the faithful performance of their respective duties. *See 37-3-105, C.R.S.*

Section 17. Bonds and Insurance. The board of directors shall require the Board and all other officers, agents, and employees charged by the CCCD with responsibility for the custody of any of its funds or negotiable instruments to be adequately bonded. Such bonds, unless cash security is given, shall be furnished by a responsible bonding company and approved by the board of directors, and the cost thereof shall be paid by the CCCD or as required by the Court. The board of directors shall provide for the adequate insurance of the property of the CCCD, or property which may be in possession of the CCCD or stored by it and not otherwise adequately insured, and in addition, provide adequate insurance covering liability for accidents to all employees and the public. The board of directors may obtain an insurance policy for the benefit of the directors and officers.

Section 18. General Standards of Conduct for Directors and Officers.

(a) Discharge of Duties. Each director shall discharge his or her duties as a director, including his or her duties as a member of a committee, and each officer with discretionary authority shall discharge his or her duties under that authority:

- (1) In good faith; and
- (2) With the care an ordinary prudent person in a like position would exercise under similar circumstances; and

(3) In a manner the director reasonably believes to be in the best interests of the CCCD.

(b) Reliance on Information. In discharging the director's or officer's duties, a director or officer is entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, if prepared or presented by:

(1) One (1) or more officers or employees of the CCCD whom the director or officer reasonably believes to be reliable and competent in the matters presented;

(2) Legal counsel, a public accountant, or another person as to matters the director or officer reasonably believes are within such person's professional or expert competence; or

(3) In the case of a director, a committee of the board of directors of which the director is not a member if the director reasonably believes the committee merits confidence.

(c) Acting in Good Faith. A director or officer is not acting in good faith if the director or officer has actual knowledge concerning the matter in question that makes reliance otherwise permitted by subsection (b) of this section unwarranted.

Section 19. Fraud. The board of directors shall not commit fraud or fraudulently enter into any contracts in which a board member, or any other person makes profit off merely agreeing to enter into the contract, or use any money belonging to the district in a manner contrary to the law. *See 37-7-104, C.R.S.*

## ARTICLE VI DUTIES OF OFFICERS

Section 1. Duties of the Chairman/President of the District. The chairman shall (i) preside over all meetings of the board of directors, (ii) call special meetings of the board of directors, (iii) appoint such committees as the board of directors may deem advisable for the proper conduct of the CCCD; and (iv) perform all acts and duties usually performed by a presiding officer. The chairman shall perform such other duties as may be prescribed by the board of directors or as may be reasonable and appropriate in the ordinary course of business of the CCCD.

Section 2. Duties of the Secretary. The secretary shall be the custodian of the records of the district and of its corporate seal and shall assist the board of directors in such particulars as it may direct in the performance of its duties. The secretary shall attest, under the corporate seal of the district, all certified copies of the official records and files of the district that may be required of him by statute or by any person ordering the same and paying the reasonable cost of

transcription, and any portion of the record so certified and attested shall prima facie import verity. The secretary shall serve also as treasurer of the district unless a treasurer is otherwise provided for by the board of directors. *See 37-3-105(1), C.R.S.*

Section 3. Duties of the Treasurer. The treasurer shall have supervision of the CCCD's financial records and shall keep, or cause to be kept, a full and accurate record of all receipts and disbursements thereof. The treasurer shall render to the board of directors at regular meetings of the board or whenever the board may require it, a statement of all of the treasurer's transactions including deposits and disbursements and of the financial condition of the CCCD. The treasurer shall cause to be prepared and distributed to the members present at each regular meeting of the members a statement of the financial condition of the CCCD. The treasurer shall perform such other duties as are incidental to the office of the treasurer or as the board of directors shall prescribe. The treasurer shall deliver to the treasurer's successor all money, books, and other property belonging to the CCCD that the treasurer may have in the treasurer's custody. The treasurer shall have the authority to delegate these duties to a financial professional who is either an employee of the CCCD or a third party professional accountant.

## ARTICLE VII FINANCIAL RESPONSIBILITIES

Section 1. Reports of Cash and Inventory. At the close of each annual fiscal period, or more often if so required, the board of directors shall cause a complete inventory report to be prepared. The report shall include a statement of cash on hand and assets. The report shall be certified as true and correct by those responsible for its preparation and shall be made available to the auditor and filed in the permanent records of the CCCD. The directors may determine the person(s) or entity that shall take the inventory.

Section 2. Report to Court. At least once a year or as required by the Court, the report of the board of directors shall be filed with the clerk of the court of its proceedings and an accounting of receipts and disbursements to that date. Thereafter, the Court shall order the auditing of said accounts by competent licensed public accountants, who shall file their report thereon with the clerk of the court. *See 37-5-119(2), C.R.S.*

Section 3. Audits. The board of directors shall have a comprehensive audit of the CCCD made per Court order and at other times as it deems necessary. This comprehensive audit shall meet these requirements:

(a) Performance. The audit report is to be performed by a competent licensed independent public accountant or auditing firm hired by the directors of the CCCD or as ordered by the Court.

(b) Scope. The examination is to be made in accordance with generally accepted auditing standards, and the auditor is to express an independent opinion as to the fairness

of the basic financial statements taken as a whole or clearly state why an unqualified opinion cannot be rendered. The audit shall contain no significant limitations on the scope of the examination or as required by the Court.

(c) Form. The audit report shall be in written form and shall be presented to the board of directors and reviewed with them at a regular or special meeting as determined by the directors and the auditor, following the completion of the audit. The Board of Directors and employees shall provide the auditor with any and all records and information requested. The records of the CCCD shall be available at the CCCD for the auditor to review at any time during the year.

Section 4. Depository. The board of directors shall have the power to select one (1) or more financial institutions to act as depositories of the funds of the CCCD and to determine the manner of receiving, depositing, and disbursing the funds of the CCCD, including providing procedures for electronic transactions, and the form of checks and the person or persons by whom checks shall be signed, with the power to change financial institutions and the person or persons signing checks and the form thereof at will. All funds deposited shall be fully FDIC insured up to the amounts deposited including use of more than one financial institution to accomplish such.

Section 5. Checks. At least two board members shall sign all checks.

## **ARTICLE VIII DISSOLUTION**

Section 1. Dissolution of District. At such time as the board of directors of any conservancy district by unanimous decision determines that the original purposes for the organization of the district have been accomplished and after the district has paid in full any indebtedness incurred by it, the board may devise a plan of dissolution which shall be filed, together with a petition for dissolution, with the court.. *See 37-3.5-101, et al. C.R.S.* The board shall follow all statutory requirements in Title 37, Article 3.7 of the Colorado Revised Statutes to effectuate the dissolution of the district.

## **ARTICLE IX BOARD OF APPRAISERS**

Section 1. Appointment of Appraisers. When necessary, the Board of Directors shall ensure that the Court has appointed three commissioners to act as the board of appraisers. Said appraisers shall be freeholders residing within the state of Colorado, who may or may not own lands within said district. Each of the appraisers, before taking up his duties, shall take and

subscribe to an oath that he will faithfully and impartially discharge his duties as such appraiser and that he will make a true report of such work done by him. *See 37-4-101, C.R.S.*

Section 2. Duties of Board of Appraisers. The duties of the Board of Appraisers shall be to:

(1) Appraise the lands or other property within and without the district to be acquired for rights-of-way, reservoirs, and other works of the district and to appraise all benefits and damages accruing to all land within or without the district by reason of the execution of the official plan. *See 37-4-101, C.R.S.*

(2) During the preparation of the official plan, the board of appraisers shall examine and become acquainted with the nature of the plans for the improvement and of the lands and other property affected thereby, in order that they may be better prepared to make appraisals. *See 37-4-102, C.R.S.*

(3) When the official plan is filed with the secretary of the district, the board of directors shall at once notify the appraisers, and they shall thereupon proceed to appraise the benefits and damages of every kind to all land, property, or entity, within or without the district which will result from the execution of the official plan. *See 37-4-102, C.R.S.*

(4) Wherever instructed to do so by the board of directors, the appraisers shall appraise lands which it may be necessary or desirable for the district to own and retain or own and dispose of and shall appraise both the total value of the land and also the damages due to an easement for the purposes of the district. Upon such appraisals being confirmed by the court, the board of directors of the district shall have the option of paying the entire appraised value of the property and acquiring full title to it in fee simple or of paying only the cost of such easement, for the purposes of the district. *See 37-4-102(6), C.R.S.*

Section 3. Officers of the Board of Appraisers. The appraisers at their first meeting shall elect one of their own number chairman, and the secretary of the board of directors or his deputy shall be ex officio secretary of said board of appraisers during their continuance in office.

Section 4. Quorum. A majority of the appraisers shall constitute a quorum, and a concurrence of the majority in any matter within their duties is sufficient for its determination.

Section 5. Removal and Vacancies. The court, by order, may remove any appraiser at any time, and shall fill all vacancies in the board of appraisers, or may appoint a new board, as occasion may require, which new board, if appointed, shall perform all the duties and exercise all the powers of the board of appraisers of the district.

Section 6. Reports. The board of appraisers shall prepare a tabulated report of its findings which shall be bound in book form and which shall be known as the conservancy appraisal record. Such record shall contain the names of the owners of property appraised as they appear on the tax rolls or from the records of the office of the county clerk and recorder, a description of the property appraised, the amount of benefits appraised, the amount of damages appraised, and the appraised value of land or other property which may be taken for the purposes of the district. The appraisers shall also report any other benefits or damages or any other matter which, in their opinion, should be brought to the attention of the court. No error in the names of



the owners of property or in the descriptions thereof shall invalidate said appraisal or the levy of assessments or taxes based thereon, if sufficient description is given to identify such property. When the report is completed, it shall be signed by at least a majority of the appraisers and deposited with the clerk of the court who shall file it in the original case. At the same time certified copies of that part of the report giving the appraisal of benefits and appraisals of land to be taken and of damages in any county other than that in which the original case is pending shall be made and filed with the county clerk and recorder of such county. *See 37-4-106, C.R.S.*

Section 7. Subsequent Appraisals. In case any property within or without the CCCD is benefited, which for any reason was not appraised in the original proceedings, or was not appraised to the extent of benefits received, or in case any person or public corporation makes use of or profits by the works of the CCCD to a degree not compensated for in the original appraisal, or in case the directors of the CCCD find it necessary subsequent to the time when the first appraisals are made to take or damage any additional property, the directors of the CCCD, at any time such condition becomes evident, shall direct the board of appraisers to appraise the benefits or the enhanced benefits received by such property, or such damages or value of property taken, and the proceedings in articles 1 to 8 of title 37 for appraising lands not at first included within the boundaries of the district shall in all matters be conformed to, including notice to the parties; or the board may, at its discretion, make settlement with such person or public corporation for such use, benefit, damage, or property taken. *See 37-4-115, C.R.S.*

Section 8. Compensation. Each appraiser, including temporary special appraisers, shall receive a sum per day to be approved by the Court for the time actually employed in the performance of his or her duties. *See 37-5-120(3), C.R.S.*

## **ARTICLE X FISCAL YEAR**

The fiscal year of this CCCD shall be based on the calendar year and shall end on December 31.

## **ARTICLE XI SEAL**

Any corporate seal adopted by the CCCD shall be circular in form and shall contain the name of the CCCD surrounding the word "Seal".

**ARTICLE XII  
AMENDMENTS**

Except as provided by law, these bylaws may be modified, amended, or supplemented, with the affirmative vote or prior consent of two thirds of the directors then in office and voting in favor thereof at a duly called meeting of the board of directors the notice of which specifically describes the proposed amendment(s) to be acted upon and only if the amendment proscribes with the Colorado Revised Statutes.

**ARTICLE XIII  
DISTRIBUTION OF BYLAWS**

After adoption of these bylaws or an amendment to them, a copy of these bylaws or an amendment, as the case may be, shall be provided to any person who requests a copy of the same pursuant to the Open Records Act.

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