

Professional Resources

The following professionals are ones with whom Tax Credit Connection, LLC is familiar and this list is provided as a courtesy to landowners and taxpayers. This listing does not constitute an endorsement of their services. There are many other professionals in the State of Colorado who are also qualified to work with conservation easement income tax credits. Please make your own decision after consulting each professional.

Accountants

Damian L. Ederhoff, CPA

Wipfli

7887 E. Belleview Avenue, Suite 700

Denver, CO 80111

Office: (303) 759-0089

Fax: (303) 759-2189

damian.ederhoff@wipfli.com

www.wipfli.com

Wipfli is a professional team of financial, tax and business consultants who have been providing service to the real estate and construction industries for over 30 years.

David Brewster

David Brewster and Associates, Inc.

4890 Riverbend Road

Boulder, CO 80301

Office: (303) 449-5320

Fax: (303) 444-1116

david@dbatax.com

www.dbatax.com

David Brewster and Associates, Inc. specializes in returns utilizing conservation easement tax credits, tax planning, structuring transactions and entities for tax savings, and provides high quality tax services.

John Graham

Graham & Company P.C. CPAs & Consultants

1295 South Broadway, Suite B

Boulder, CO 80305

Office: (303) 253-7902

Fax: (303) 253-7901

john@grahamcpas.com

www.grahamcpas.com

John Graham has worked with many donors of conservation easements since 2000, the first year that the conservation easement income tax credit was created. He also has prepared tax returns utilizing the purchase of tax credits to help his clients save money on their state tax returns. In addition, John has placed a conservation easement on property he owns.

Brad A. Tafoya, CPA
Patrick J. Barrett, CPA
Tafoya Barrett and Associates PC
150 E. 9th Street, Suite 300
Durango, CO 81301
Office: (970) 259-8000
Fax: (970) 259-8017
btafoya@tafoyabarrett.com
pbarrett@tafoyabarrett.com
www.tafoyabarrett.com

Brad and Pat provide professional accounting services in Durango, Colorado specializing in tax and financial planning matters, including conservation matters.

Sean Durham, Staff Accountant
Pam Taylor, CPA
Tredway, Henion, Palmquist & Kusy, PC
P.O. Box 1679
Craig, CO 81626
Office: (970) 826-1400
sean@thpk.com
pamtaylor@thpk.com
www.thpk.com

THPK, PC has served the financial needs of the Yampa Valley for over 45 years. They are committed to providing the best service to their clients by developing strong personal relationships. THPK employs accountants specializing in a variety of areas, including agriculture, real estate and conservation easements.

Appraisers

Kori Satterfield
Arnie Butler & Company
300 Main, Suite 301
Grand Junction, CO 81501
Main: (970) 241-2716
Direct: (970) 549-8803
kori@arniebutler.com
www.arniebutler.com

Maggie Love, MAI
Love Appraisals
P.O. Drawer C
Cortez, CO 81321
Office: (970) 565-8578
Fax: (970) 565-8889
loveappraisals@beyondbb.com

Bill Boortz, President
Mountain Valley and Plains, Inc.
3650 S. Yosemite St., Suite 412
Denver, CO 80237
Phone: (720) 961-9077
bill@hwltd.net

Kevin A. Chandler, MAI
Chandler Consulting
979 Kite Court
Grand Junction, CO 81506
Office: (970) 241-3968
chandler@springsips.com

Kevin McCarty
Shiloh Wittler
Betsy Wagner
McCarty Land and Water Valuation, Inc.
P.O. Box 407
Berthoud, CO 80513
Office: (970) 635-0900
Fax: (970) 635-0910
kevin@mccartylw.com
www.mccartylw.com

McCarty Land and Water Valuation, Inc. does appraisal work throughout Eastern Colorado, the Front Range, Northwest Colorado, and Southeast Wyoming. Kevin McCarty has over 30 years of appraisal experience including two decades of conservation easement appraisal work. Kevin has completed conservation easement assignments for numerous land trusts, landowners, the State of Colorado and the Internal Revenue Service. Shiloh Wittler has been with the company for 8 years and is a certified general appraiser.

Michael Nash, MAI, AI-GRS
Joseph Franklin
Amy Williams
Nash-Johnson Associates, Inc.
4045 South Broadway, Suite 204
Englewood, CO 80113
Office: (303) 761-6103
Fax: (303) 761-1609
mnash@nashjohnson.com
jfranklin@nashjohnson.com
awilliams@nashjohnson.com

Mike is a real estate appraiser and consultant with 41 years of experience and who holds the MAI and AI-GRS designations from the Appraisal Institute. He is an USPAP instructor and has been a real estate broker for 23 years. The company, Nash-Johnson Associates, Inc., has been involved in real estate for 36 years and employs 6 appraisers in its two locations, Englewood and Hayden, Colorado. They have appraised conservation easements in 46 counties of Colorado.

John B. Norton, MAI
Norton Appraisal Services, Inc.
P.O. Box 4506
Durango, CO 81302
Office: (970) 247-8088
john@nortonappraisal.com

John has been an appraiser in Colorado since 1985. Since October 1994, he has been the President and owner of Norton Appraisal Services, Inc. located in Durango, Colorado. He has expertise in the appraisal of unimproved land for a variety of reasons including conservation easements, open space acquisition, and partial acquisition for public/private rights-of-way.

Peter Sartucci**Sartucci Appraisals**

304 W. Oak Street

Lafayette, CO 80026

Office: (303) 664-5080

Fax: (303) 664-1161

psartucci@aol.com

Peter Sartucci has specialized in conservation easement appraisals for over three decades as a real estate appraiser. Peter generally specializes in properties located along the Front Range from Trinidad to Fort Collins and 100 miles east and west of I-25.

Kevin D. Shea SR/WA, R/W-AC**Shea Appraisal Company LLC**

7057 Parfet Street

Arvada, Colorado 80004

Office: (303) 424-1616

sheakd@comcast.net

Kevin is a Colorado Certified General Appraiser with the SR/WA professional designation (Senior Member) from the International Right of Way Association (IRWA). He recently achieved the R/W-AC designation from IRWA recognizing expertise in appraisal of rights of way and partial interests. His appraisal experience includes condemnation, conservation, public acquisition, estate valuations, federal land trades and forensic appraisal review including expert witness testimony. He also has extensive appraisal and document review experience including title work, mineral assessments, conservation easements and contracting for transfer of Colorado State conservation easement tax credits.

Attorneys

Melinda Beck**Otten Johnson Robinson Neff + Ragonetti P.C.**

950 17th Street, Suite 1600

Denver, CO 80202

Office: (303) 575-7529

Fax: (303) 825-6525

mbeck@ottenjohnson.com

www.ottenjohnson.com

Melinda Beck practices in the areas of conservation, land use, real estate transactions and real property transfers.

Jeremy Cohen**Burns, Figa & Will, P.C.**

6400 S. Fiddlers Green Circle, Suite 1000

Greenwood Village, CO 80111

Direct: (720) 493-8062

Office: (303) 796-2626

Fax: (303) 796-2777

jcohen@bfw-law.com

www.bfw-law.com

Jeremy's practice focuses upon tax, estate and succession planning for closely held family farms, ranches and businesses and related real estate matters, including tax and real estate aspects of conservation easements.

Mike Dubetz
Sherman & Howard LLC
633 17th Street, Suite 3000
Denver, CO 80202
Office: (303) 299-8464
Fax: 303-298-0940
mdubetz@shermanhoward.com
www.sah.com

Mike is a tax attorney who has worked with buyers of conservation easement tax credits providing tax credit review prior to the purchase of tax credits. He also represents taxpayers in audits with the IRS and the state of Colorado.

Richard L. Emmett, PC
P.O. Box 458
Durango, CO 81302
Office: (970) 247-2573
Fax: (970) 247-2574
rlemmettpc@gmail.com

Representing land owners for over 30 years in complex conservation transactions including donated and purchased easements, bargain sales, and transactions funded by local, state and federal grants.

Jane B. Fredman
Juanita Kelley, Paralegal
Jane B. Fredman, LLC
13511 Northgate Estates Drive, Suite 250
Colorado Springs, CO 80921
Office: (719) 434-5607
Fax: (719) 471-1234
jane@fredmanlawco.com
juanita@fredmanlawco.com
www.fredmanlawco.com

Jane has broad experience in assisting landowners in the negotiation, drafting and review of conservation easements, and also maintains a general real estate and business practice with an emphasis on residential and commercial real estate transactions and documentation, land use, development, owners associations and business entity formation and guidance.

Kent Holsinger
Holsinger Law, LLC
1800 Glenarm Place, Suite 500
Denver, CO 80202
Office: (303) 722-2828 ext.11
kholsinger@holsingerlaw.com
www.holsingerlaw.com

Holsinger Law, LLC specializes in lands, wildlife and water law. Kent Holsinger comes from a ranching family in North Park and represents landowners on conservation easements.

Gregg Kampf
Hoskin, Farina & Kampf
P.O. Box 40
Grand Junction, CO 81502
Office: (970) 986-3400
Fax: (970) 986-3401
gkampf@hfak.com
www.hfak.com

Gregg specializes in legal issues related to estate planning, farm and ranch operation and conservation easements. Gregg works with landowners throughout the state of Colorado.

Peter D. Nichols
Berg, Hill, Greenleaf, Ruscitti LLP
1712 Pearl Street
Boulder, CO 80302
201 Main Street
Carbondale, CO 81623
Office: (303) 402-1600
Direct: (303) 345-2642
Fax: (303) 402-1601
pdn@bhgrlaw.com
www.bhgrlaw.com

Peter specializes in water and conservation law, including innovative and complex water issues in conservation easements. He is the author of *Water Rights Handbook for Colorado Conservation Professionals*, and director emeritus of the Colorado Water Trust.

William M. Silberstein
Heather J. Haney
Kaplan Kirsch & Rockwell LLP
1675 Broadway, Suite 2300
Denver, CO 80202
Office: (303) 825-7000
Fax: (303) 825-7005
wsilberstein@kaplankirsch.com
ghaney@kaplankirsch.com
www.kaplankirsch.com

Bill and Heather have been providing legal advice to land owners, land trusts, and governments for conservation easements and other conservation transactions since 1981. They have been involved in drafting all of Colorado's conservation easement laws during the last thirty years.

Consultants

Susan Lohr
Lohr Associates
123 Santa Fe Drive
Grand Junction, CO 81501
Office: (970) 314-7280
susan@paonia.com

Susan facilitates the conservation easement donation process with landowners and conservation professionals and focuses her work on the western slope of Colorado.

Baseline Preparers

Dawn R. Reeder, Principal Biologist
Rare Earth Science, LLC
38696 Fruitland Mesa Road
Crawford, CO 81415
Mobile: (970) 527-8445
dawn@rareearthscience.com
www.rareearthscience.com

David H. Hallock
Earthwork Conservation Planning, LLC
2478 Eldora Rd.
Nederland, CO 80466
Office: (303) 258-3672
eldoradh@rmi.net

Kelly Colfer
Western Bionomics
31040 Willow Ln.
Steamboat Springs, CO 80487
Office: (970) 846-8223
kscolfer@westernbionomics.com

Michael G. Figgs
Nancy D. Lederer
LREP, Inc
P.O Box 5
Allenspark, CO 80510
Phone: (303) 747-2000
mfiggs@indra.com

Michael produces baseline documentation and reports, management and stewardship plans, trouble shoot natural resource management issues, and serve as an expert witness in court.

Susan K. Sherrod, Ph.D
Biohabitats
1732 Wazee St, Suite 209
Denver, CO 80202
Office: (303) 477-0660
ssherrod@biohabitats.com
biohabitats.com

Financial Planners

Terri K. Hickman, CMFC, CRPC
Financial Advisor
Grand River Financial Partners, LLC
249 Grand Avenue, Suite A
Grand Junction, CO 81501
Office: (970) 242-7100
Fax: (970) 242-7110
terri.hickman@lpl.com
www.grandriver.biz

Terri Hickman, founder of Grand River Financial Partners, is dedicated to putting her clients' well-being first with individualized Financial Plans and quality investment products. Terri is also able to assist her clients with their Estate Planning. Proper and effective Estate Planning is an essential element to helping preserve a legacy.

(Securities & Financial Planning offered through LPL Financial. Member FINRA/SIPC. Tax Credit Connection, Inc. is not affiliated with LPL Financial.)

Lee Strongwater

Colorado Capital Management, Inc.

4430 Arapahoe Ave, Ste. 120

Boulder, CO 80303-1100

Office: (303) 444-9300

Fax: (303) 444-2027

lee@coloradocap.com

www.coloradocap.com

Lee is a principal and financial advisor at Colorado Capital Management. For over 14 years, Lee has enthusiastically helped clients integrate their financial planning and investment management goals.

Adam Miller, CFP, CAP

ElderAdo Financial

1100 S. Townsend Avenue

Montrose, CO 81401

Office: (970) 249-9900

Toll Free: (877) 422-4770

Fax: (970) 252-3940

adam@elderadofinancial.com

www.ElderadoFinancial.com

Adam is a CERTIFIED FINANCIAL PLANNER™ professional. As a trusted fiduciary and fee-only financial advisor at ElderAdo Financial, he works passionately to help families and landowners preserve their wealth, pay less in taxes and give more to the people and organizations they care about.

Mineral Remote Assessment Preparers

James Armstrong

Rare Earth Science, LLC

P.O. Box 222

Gunnison, CO 81230-0222

Phone: (970) 641-1144

Cell: (970) 250-9938

jim@rareearthscience.com

www.rareearthscience.com

Rare Earth Science, LLC is a small natural-resources consulting firm based in western Colorado that has focused on land-conservation and habitat-protection projects since 2002. We provide conservation easement due-diligence documentation (including mineral assessment/remoteness letters, baseline conditions reports, and environmental site assessment reports) and have completed hundreds of projects throughout Colorado, Kansas, Minnesota, New Mexico, Oklahoma, and Texas.

Robert J. Peterson, Senior Engineer

NorthWest Colorado Consultants, Inc.

2580 Copper Ridge Dr.

Steamboat Springs, CO 80487

Phone: (970) 879-7888

Fax: (970) 879-7891

www.nwccusa.com

For more information, please contact:

Tax Credit Connection, Inc.

Ariel Steele • Owner • (303) 532-9865 • ariel@taxcreditconnection.com

P.O. Box 1361/328 Massachusetts Ave. • Berthoud, CO 80513 • www.taxcreditconnection.com

This information is not intended to be legal or financial advice. Please consult your own advisor.