



Special points of interest:

- Legal Update
- Be Wildlife Aware
- Firewise Update

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EFPOA Contempt Update - Hearing Postponed

As previously reported, the Dunwody's blocked the West Gate entrance on August 10th while performing maintenance which your Board of Directors believe is against the Judgement / Decree and a safety issue for residents. Our lawyers received a request to move the date due to their "health issues" and a scheduling conflict for their legal team. The Judge has ordered the Contempt Hearing to be rescheduled to December 30th at 9 am in the Park County Court Building. This will likely be a several hour hearing and all HOA members are welcome to attend. FYI - their will be no opportunity for any testimony unless subpoenaed by our Lawyers at Montgomery, Little & Soran. If you feel that you have information relevant to the Contempt case please contact any board member.

Regards,
David Crespo

Be Wildlife Aware

We live in Cat Country! Colorado Parks and Wildlife has done intensive scientific studies and extrapolated that there may be 4,500 to 5,500 mountain lions living in Colorado! These elusive, quite, calm majestic animals are most commonly found in areas with plentiful deer populations where they can lounge in adequate cover.

Males mountain lions may be more than eight-feet in length and weigh an average of 150 pounds, and their female friends average 7 feet long and weigh-in at around 90 pounds. These power-house kitties have a range of 10 to 370 square miles depending on their favorite food supply, the gentle deer. Dusk and dawn is when mountain lions are most active, however be advised they do travel and hunt in broad day light.

Kittens come into the world in litters of two to three, weighing about one-pound and arrive typically between April and July following a three-month gestation period. Kittens are the sole responsibility of the female. Kittens are weaned at about two months and at six weeks mom introduces them to her pray. This family will stay together until the kittens are about one-year-old

Excerpts from Living with Lions – By Colorado Parks & Wildlife:

Do not approach a mountain lion, especially if it is feeding or with kittens
Maintain visual contact with the lion so you can always see what it is doing
Stay calm

Stop or back away slowly

Do all you can to appear larger

Pick up small children

If the lion behaves aggressively, throw stones

If the lion becomes more aggressive yell loudly

Be ready to fight back

For full brochure details visit www.elkfallspoa.org and click on the "News" tab.

HIND



BOBCAT

COYOTE

DOG

MOUNTAIN
LION



Firewise Tax Information: The Tax Man Cometh!

YOUR FIREWISE COMMITTEE would first like to thank and congratulate all of you for your hard work this pasted year in making our community safer from Wildfires. Because of your efforts, we are nationally recognized for the sixth year as a FIREWISE COMMUNITY. Your hard work will of course be rewarded by more hard work in the coming year. However, other than our thanks, some of you may be entitled to a subtraction on your Colorado State Income Tax Return for 2015. Review the attached Colorado Income Tax FYI with your tax advisor to see if you qualify. Good luck and thank you again for your hard work.

Mike Hensick, Firewise Committee Member

GENERAL INFORMATION

Individuals, estates and trusts may subtract from their federal taxable income certain costs incurred while performing wildfire mitigation measures on their property.

LIMITATIONS

- The taxpayer must own the property upon which the wildfire mitigation measures are performed.
- The property must be located in Colorado and within a wild land-urban interface area.
- For tax years 2009 through 2012 only, the wildfire mitigation measures must be authorized by a community wildfire protection plan adopted by a local government within the interface area.
- The total amount of the subtraction cannot exceed 50% of the landowner's out-of-pocket expenses, \$2,500 or the owner's federal taxable income, whichever is less.
- The deduction is available for tax years 2009 through 2024.

Jointly Filed Returns

In the case of two individuals filing a joint return, the amount subtracted from federal taxable income shall not exceed \$2,500 in any taxable year. In the case of a married individual who files a separate return, only one individual in the marriage may claim the deduction.

Tenants in Common

In the case of real property owned by tenants in common, the subtraction can be taken only by one of the individuals in the ownership group.

SUPPORTING DOCUMENTATION

The department may request documentation to support the claim. Correspondence from the department should specify what is required; however, the examples are as follows:

- Proof of property ownership,
- Receipts of costs incurred,
- Approved Wildfire Protection Plan (tax years 2009 through 2012 only). See www.csfs.colostate.edu

DEFINITIONS

Community Wildfire Protection Plan

Community wildfire protection plan must meet the following requirements:

- It must be approved by a local government entity, local fire department and the Colorado State Forest Service in accordance with guidance established by the Wildland Fire Leadership Council.
- It must identify and prioritize areas for hazardous fuel reduction treatments and recommend the types and methods of treatments.
- It must recommend measures to reduce structural ignitability.

Additional information regarding community wildfire protection plans can be found online at www.csfs.colostate.edu

Costs

Costs means any actual out-of-pocket expense incurred and paid by the landowner and documented by receipt for performing wildfire mitigation measures. The following expenses are specifically excluded within statute and do not qualify for this subtraction:

- Inspection or certification fees;
- In-kind contributions;
- Donations;
- Incentives;
- Cost sharing;
- Expenses paid by the landowner from any grants awarded to the landowner for performing wildfire mitigation measures.

Firewise Tax Information (cont.)

Landowner

Landowner means any owner of record of private land located within the state, including any easement, right-of-way or estate in the land and includes the heirs, successors and assignees of such land and shall not include any partnership, S-corporation or other similar entity that owns private land as an entity.

Wildfire Mitigation Measures

Wildfire mitigation measures mean the following activities to the extent that they meet or exceed any Colorado State Forest Service standards or any other applicable state rules:

- Creating and maintaining a defensible space around structures;
- Establishing fuel breaks;
- Thinning of woody vegetation for the primary purpose of reducing risk to structures from wildland fire;
- Secondary treatment of woody fuels by lopping and scattering, piling, chipping, removing from the site or prescribed burning.

Additional information regarding wildfire mitigation measures can be found online at www.csf.colostate.edu

COMMON QUESTIONS

Does the community wildfire protection plan (CWPP) have to be approved before the fire mitigation activities take place?

(For example: landowner performed work in the summer of 2011, but the CWPP was not approved until Dec. 2011.)

Yes, the CWPP must be approved before the mitigation measures are performed. The mitigation measures must be performed in a wild urban interface area and authorized by an existing CWPP. [§39-22-104(4)(n)(II), C.R.S.] If the measures were performed on the land before it was designated and the CWPP approved, then the expenses would not qualify for the subtraction.

Can a person who leases real property claim the credit if the lessee performs wildfire mitigation measures?

No. The credit is limited to the owner of the property. However, if the owner/lessor reimburses the lessee for the cost of the mitigation effort, then the owner/lessor can claim the credit.

First Hike at Staunton State Park

Hike #1 “Get to Know Staunton State Park”

When: Friday, January 1, 2016

Name of the trail: Mason Creek/Old Mill/Staunton Ranch/Chase Meadow/ Davis Pond loop/GPA/Staunton Ranch to Mason Creek

Time of the event: Depart at 9:30am

Meeting location: Mason Creek Trailhead

Degree of difficulty: Moderate to Difficult (depends on snow conditions) Bring yak traks, hiking poles etc

Minimum age for children: 10 years of age and older

Any restrictions: Leashed pets are permitted

Length of hike: 8-9 miles

Things to bring (water, snowshoes, snacks, etc.) Weather appropriate gear

Cancellation information: call the park office 303-816-0912

Description of the hike: Enjoy a hike to “get acquainted with Staunton State Park.

This hike will begin traveling up Mason Creek to the Old mill site connecting with Staunton Ranch Trail. From there you travel along the newest volunteer built trail (Chase Meadow) connecting with the Davis Pond trail back to the Group Picnic area. Catch Staunton ranch trail back to the trail head for a completed loop. Get acquainted with Staunton State Park as your guides share the stories of how this land became open to the public as the newest Colorado State Park.

Volunteer Leaders: Mark and Sandy Fisher

**ELK FALLS
PROPERTY OWNERS
ASSOCIATION**

President: David Crespo
Vice-President: Bob Wallace
Treasurer: Renae Braun
Roads: Cindy Henshaw
Secretary: Cyd Lantz

Next Board Meeting:
Wednesday, December 9
7:00 PM
34284 Rock Creek Road

**We're on the web!
Elkfallspoa.org**



Elk Falls Ranch Property Owners' Association

The Elk Falls Property Owners' Association is a non-profit corporation in good standing since 1965. The intent of the corporation is to preserve the integrity of the area and lifestyle.

The corporation was formed and incorporated for:

- 1. The promotion, improvement and protection of property values in the area represented by the Association by maintaining the area as a highly desirable single dwelling residential neighborhood possessing features of extraordinary value and improvement, maintenance and**
- 2. The repair of all roads and all ongoing maintenance within the area represented by Elk Falls Property Owners' Association.**

Recipe of the Month: Bacon Breakfast Cupcakes

Ingredients:

1 bag (20 oz.) shredded hash brown potatoes
2 Tbsp. vegetable oil
1/2 tsp. salt
1/4 tsp. pepper
6 eggs
2 Tbsp. milk
1 cup crumbled crisply cooked bacon (1 cup?!
Really????!! Let 'er rip, boys and girls!)
3/4 cup shredded Cheddar cheese
3 oz. Sriracha sauce (or whatever you like)



You'll also need foil muffin liners.

Directions:

Heat over to 400 F. Place foil liner in each of 12 regular size muffin cups. Generously spray with cooking spray. In large bowl, mix potatoes, oil, salt and pepper. Divide evenly among cups; press lightly. Bake 45 to 55 minutes or until golden brown. In medium bowl, beat eggs and milk. Stir in bacon and cheese. Firmly press potatoes in muffin cups with bottom of 1/4-cup dry measuring cup. Top each with slightly less than 1/4 cup egg mixture. Bake 13 to 16 minutes or until knife inserted in center of egg comes out clean. Cool 5 minutes. Serve with sauce.

...and speaking of wildlife...

Did you know that if your unsupervised dog harasses wildlife you can be charged with a misdemeanor and fine? State statute 33-6-128 also states that "A Colorado wildlife officer or other peace officer may *capture or kill* any dog he or she determines to be harassing wildlife..."

The POA board gets many complaints about dogs running loose and barking dogs. Please be considerate of your neighbors; try to keep your dogs on your property or leashed when out and please keep them from barking for long periods of time.

Please don't let your dogs run unsupervised and unleashed! It's the law!