

Cases

- (1) [Long Green Valley Ass'n v. Bellevale Farms, Inc.](#)
Court of Special Appeals of Maryland. June 08, 2012 205 Md.App. 636 46 A.3d 473
REAL PROPERTY - Easements. Preservation association and its members were not third-party beneficiaries to agricultural preservation easement.
[...co-holds most of the conservation easements in the State.” Jessica E. Jay, Third-Party Enforcement of Conservation Easements, 29 Vt. L.Rev. 757...](#)
[...vehicle to hold trust property for the general public's benefit,” Jessica E. Jay, Third-Party Enforcement of Conservation Easements, 29 Vt. L.Rev. 757...](#)
- (2) [Markus v. Brohl](#)
Colorado Court of Appeals, Div. III. October 23, 2014 --- P.3d ---- 2014 WL 5369981
Background: Taxpayers appealed from decisions of the Department of Revenue disallowing their claims for conservation easement (CE) tax credits. The District Court, Otero County, M. Jon Kolomitz, J., awarded summary judgment to taxpayers on statute of limitations grounds. Department appealed.
Holdings: The Court Of Appeals, Dailey, J.,...
[...provide pecuniary relief for land-rich, cash-poor individuals. See Jessica E. Jay, Changes to Colorado's Conservation Income Tax Credit Law, 32 Colo...](#)

Statutes

- (1) Colorado Revised Statutes Annotated
Title 38. Property--Real and Personal
Real Property
Interests in Land
Article 30.5. Conservation Easements
C.R.S.A. T. 38, Art. 30.5, Refs & Annos
LAW REVIEW AND JOURNAL COMMENTARIES
An Examination of Court Opinions on the [Enforcement and Defense of Conservation Easements and Other Conservation and Preservation Tools: Themes and Approaches to Date. Melissa K. Thompson and Jessica E. Jay, 78 Denv.U.L.Rev. 373 \(2001\).](#)
- (2) Vermont Statutes Annotated
Title Twenty-Four. Municipal and County Government
Part 2. Municipalities
Chapter 117. Municipal and Regional Planning and Development (Refs & Annos)
Subchapter 2. Municipal Planning Commissions
24 V.S.A. § 4321, 4323, 4325
LAW REVIEW AND JOURNAL COMMENTARIES
The “Malling” of [Vermont: Can the “growth center” designation save the traditional village from suburban sprawl? Jessica E. Jay, 21 Vt. L. Rev. 929 \(Spring 1997\).](#)

(3) Colorado Revised Statutes Annotated

Title 39. Taxation

Specific Taxes

Income Tax

Article 22. Income Tax (Refs & Annos)

Part 5. Special Rules

Effective: June 4, 2015

C.R.S.A. § 39-22-522

LAW REVIEW AND JOURNAL COMMENTARIES

Changes to [Colorado's Conservation Income Tax Credit Law](#). Jessica E. Jay, [32 Colo.Law. 65 \(Feb. 2003\)](#).

Trial Court Orders

[Woodworth v. Chebeague & Cumberland Land Trust, Inc.](#)

Superior Court of Maine, Cumberland County May 05, 2015 No. CV-14-523.

[...the UCEA precludes neighboring property owners from enforcing conservation easements. Jessica E. Jay, Third-Party Enforcement of Conservation Easements , 29 Vt. L. Rev...](#)

Administrative Decisions & Guidance

Hon. Stephen Chustz

[Hon. Stephen Chustz](#)

La.A.G. April 29, 2013 La. Atty. Gen. Op. No. 12-0166 Opinion No. 12-0166 2013 WL 1931348

[...Louisiana , 59 L.L.R. 591 \(1999\) at fn. 103; see also Jessica E. Jay, When Perpetual is not Forever: The Challenge of Changing Conditions...](#)

Briefs

Memorandum of Law in Support of Petitioner's Motion for Reconsideration of Findings or Opinion Pursuant to Tax

[Memorandum of Law in Support of Petitioner's Motion for Reconsideration of Findings or Opinion Pursuant to Tax](#)

Kayln M. CARPENTER, et al. Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent. October 31, 2012

[...are protected which is the goal of the law. See Jessica E. Jay, When Perpetual Is Not Forever: The Challenge of Changing Conditions...](#)