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Statutes current through Chapter 42 of the 2022 Regular Session and effective on or before March 24, 2022. The inclusion of the 2022 legislation is not final. It will be final later in 2022 after reconciliation with the official statutes, produced by the Colorado Office of Legislative Legal Services.

[Colorado Revised Statutes Annotated](#) [Title 3. United States \(§§ 3-1-101 – 3-3-105\)](#) [Jurisdiction \(Arts. 1 – 3\)](#) [Article 1. Property Ceded to United States \(§§ 3-1-101 – 3-1-137\)](#)

3-1-131. Mesa Verde National Park.

Exclusive jurisdiction shall be and the same is hereby ceded to the United States over and within all the territory which is now or may hereafter be included in that tract of land in the state of Colorado set aside and dedicated for park purposes by the United States, known as Mesa Verde National Park, saving, however, to the state of Colorado the right to serve civil or criminal process within the limits of the aforesaid park, in suits or prosecutions for or on account of rights acquired, obligations incurred, or crimes committed outside of said park, and saving further to the said state the right to tax persons and corporations, their franchises and property on the lands included in said tracts, and saving also to the persons residing in said park now or hereafter the right to vote at all elections held within the county or counties in which said tracts are situated; but jurisdiction shall not vest in the United States now or hereafter over any lands included within said park until the United States, through its proper officer, notifies the state of Colorado, through its governor, that the United States assumes police jurisdiction over the respective tracts involved.

History

Source: L. 27:P. 481, § 1.CSA:C. 168, § 34.CRS 53:§ 142-1-34.C.R.S. 1963:§ 143-1-34.

▼ Annotations

State Notes

ANNOTATION

Bare legal title in the United States is not conclusive evidence that the Mesa Verde Company is not “owner” of improvements

in Mesa Verde Nat’l Park for tax purposes. Mesa Verde Co. v. Bd. of County Comm’rs, 178 Colo. 49, 495 P.2d 229, appeal dismissed, 409 U.S. 810, 93 S. Ct. 69, 34 L. Ed. 2d 65 (1972).

Whatever indicia of ownership the United States possesses over property is merely by way of collateral security

for performance of conditions, such property is not owned by the United States and is not exempt from taxation. Mesa Verde Co. v. Bd. of County Comm’rs, 178 Colo. 49, 495 P.2d 229, appeal dismissed, 409 U.S. 810, 93 S. Ct. 69, 34 L. Ed. 2d 65 (1972).

Where a party has the right to possession, use, enjoyment, and profits of the property, that party should not be permitted

to use the bare legal title of the government to avoid his fair and just share of state taxation. Mesa Verde Co. v. Bd. of County Comm’rs, 178 Colo. 49, 495 P.2d 229, appeal dismissed, 409 U.S. 810, 93 S. Ct. 69, 34 L. Ed. 2d 65 (1972).



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