43.1.210(5)(d)"Exchange" means the transferring of property, including improvements, water rights, land, or interests in land or water rights, by the CRS Department to another person in consideration for the transfer to the Department of other property, including improvements, water rights, land, or interest in land or water rights, cash, or services or other consideration thereof, except that any cash or services received may not exceed fifty percent of the total value of the consideration. A transaction otherwise qualifying as an exchange shall not be deemed a sale merely because dollar values have been assigned to any property, including improvements, water rights, land, or interests in land or water rights, for the purpose of ensuring that the

