

Example of County Apportionment of the 2011 Natural Resources Land PILT Payment

1.	Acres of Acquired Natural Resources Land	
a.	Public Hunting and Game Refuges	
	(1) In Organized Towns	600
	(2) In Unorganized Towns	400
	(3) Total (1a(1) + 1a(2))	<u>1,000</u>
b.	Other Acquired Land	
	(1) In Organized Towns	2,400
	(2) In Unorganized Towns	2,428
	(3) Total (1b(1) + 1b(2))	<u>4,828</u>
	c. Total Acquired Acres (1a(3) + 1b(3))	5,828
2.	Acres of County-Administered Other Natural Resources Land	
a.	In Organized Towns	150,000
b.	In Unorganized Towns	49,000
c.	Unplatted Land in Cities	1,000
d.	Total (2a + 2b + 2c)	<u>200,000</u>
3.	Acres of DNR-Administered Other Natural Resources Land	
a.	In Organized Towns	200,000
b.	In Unorganized Towns	100,000
c.	Total (3a + 3b)	<u>300,000</u>
4.	Total Acres of Other Natural Resources Land in Townships	
a.	In Organized Towns (2a + 3a)	350,000
b.	In Unorganized Towns (2b + 3b)	149,000
c.	Total (4a + 4b)	<u>499,000</u>
5.	Total Acres of Land Utilization Project Land in Townships	
a.	In Organized Towns	50,000
b.	In Unorganized Towns	25,000
c.	Total (5a + 5b)	<u>75,000</u>
6.	Total 2011 Natural Resources Land PILT Payment to County (from line 9 of Aid Notice)	\$ 333,000

Public Hunting and Game Refuge Distribution

7.	Total Amount to be Distributed (1a(3) x \$5.133) *	\$ 5,133
8.	County's Share **	\$ 1,951
9.	School Districts' Share **	\$ 2,771
10.	Towns' Share **	\$ 411

Regular Apportionment

11.	Total Amount to be Distributed (6 - 7)	\$	327,867
12.	County General Revenue Fund Apportionment (11 x 40%)	\$	131,147
13.	Remaining Balance after County General Fund Apportionment (11 - 12)	\$	196,720
14.	County Resource Development Fund Apportionment (2d x \$0.642) ***	\$	128,400
15.	Remaining Balance after County Resource Dev. Fund Apportionment (13 - 14)	\$	68,320
16.	Organized Towns' Apportionment ((1b(1) x \$0.5133) + (4a x \$0.1283) + (5a x \$0.1283)) ****	\$	52,552
17.	Unorganized Towns' Apportionment ((1b(2) x \$0.5133) + (4b x \$0.1283) + (5b x \$0.1283)) ****	\$	23,570
18.	Remaining Balance to County General Revenue Fund (15 - 16 - 17)	\$	-7,802
19.	Amount of County Share to be Used for Prop. Tax Reduction (12 + 17 + (18 - \$35,000))	\$	111,915

Recap of Apportionment (Regular Plus Public Hunting and Game Refuge)

20.	Total Public Hunting and Game Refuge Distribution (7)	\$	5,133
21.	Total Regular Payment to Co. Gen. Revenue Fund (Including Unorg. Twps.) (12 + 17 + 18)	\$	146,915
22.	Payment to County Resource Development Fund (12)	\$	128,400
23.	Regular Payment to Organized Towns (14)	\$	52,552
24.	Total Apportionment (20 + 21 + 22 + 23)	\$	333,000

* If based on acres. If payment is based on appraised value, the amount would be different.

** Distributed in the same manner as the current year net tax capacity-based real property tax collections are distributed (relating to taxable property within the towns in which the public hunting and game refuges are located), except that there is no distribution to special taxing districts or TIF districts. In addition, within a county subject to the metro area or Iron Range fiscal disparity laws, there is no area-wide distribution.

*** If the apportionment to the county resource development fund is less than \$5,000, it may be deposited in the county general revenue fund instead.

**** If the remaining balance on line 14 is insufficient to pay the apportionments to the organized and the unorganized towns, the apportionments to the organized and unorganized towns are to be proportionately reduced so that the sum of the reduced amounts equals the amount on line 14. The county may allocate from the distribution to unorganized towns the amount determined to be necessary for the maintenance of roads.

Note: In Winona County, the portion of the payment relating to public hunting and game refuges is to be distributed to the school districts and towns only, not to the county.

Note: Laws 2002, Chapter 353, Section 3 provides that at least 15 percent of the amount paid on account of consolidated conservation (con con) lands must be distributed by the county for use as provided in M.S. 84A.51, Subd. 4, clause (1). The remainder of the payment will be distributed in proportion to the distribution described under the "Regular Apportionment" section of this example.