

**From Department of Revenue Website:**

[http://taxes.state.mn.us/property\\_tax\\_administrators/Pages/natural\\_resources\\_land\\_PILT.aspx](http://taxes.state.mn.us/property_tax_administrators/Pages/natural_resources_land_PILT.aspx)

**County Apportionment of Payment Amounts**

(1) First, 40% of the total natural resources land PILT payment for calendar year 2011 (excluding the portion of the payment based on public hunting and game refuges) is to be deposited in the county general revenue fund to be used for property tax reduction.

(2) The remaining 60% of the total payment for calendar year 2011 (excluding the portion of the payment based on public hunting and game refuges) is to be distributed by the county in the following order of priority:

(a) \$0.642 for each acre of county-administered other natural resources land is to be deposited in a county resource development fund for use in resource development, forest management, game and fish habitat improvement, etc., except that in any county where this amount would be less than \$5,000, the entire amount may be deposited in the county general revenue fund.

(b) From the funds remaining after (1) and (2a), the law requires that within 30 days of receipt of the payment by the county, the county treasurer shall pay each organized town \$0.5133 ( $\$0.30 \times 1.710920$ ) for each acre of acquired natural resources land located within its boundaries, and \$0.1283 ( $\$0.075 \times 1.710920$ ) for each acre of other natural resources land located within its boundaries, to be used for property tax levy reduction. Similar payments that would otherwise be made to unorganized areas of a county are to be deposited in the county general revenue fund and used for property tax reduction, except that the county may allocate from these payments the amount determined to be necessary for maintenance of roads in the unorganized towns. If the amount available for this apportionment to organized and unorganized towns is insufficient, the distribution amounts to organized and unorganized towns must be proportionately reduced.

(c) Any remaining funds after (1), (2a), and (2b) are to be deposited in the county general revenue fund. The amount of any remaining funds in excess of \$35,000 must be used by the county for property tax reduction.

**Note:** That portion of the 2011 natural resources land PILT payment that is based on lands that are also subject to payments for public hunting and game refuges is to be distributed in accordance with the provisions for public hunting and game refuge payments ([M.S. 97A.061, subd. 2](#)). This means that such amounts are to be distributed to the county, school district and town (but not to a city or to special taxing districts or TIF districts) where the property is located on the same basis as the current year net tax capacity based real property tax collections are distributed. Within a county subject to the metro area or Iron Range fiscal disparity laws, there is no area-wide distribution of such amounts. In Winona County such amounts are to be distributed in this manner to the school district and town only.