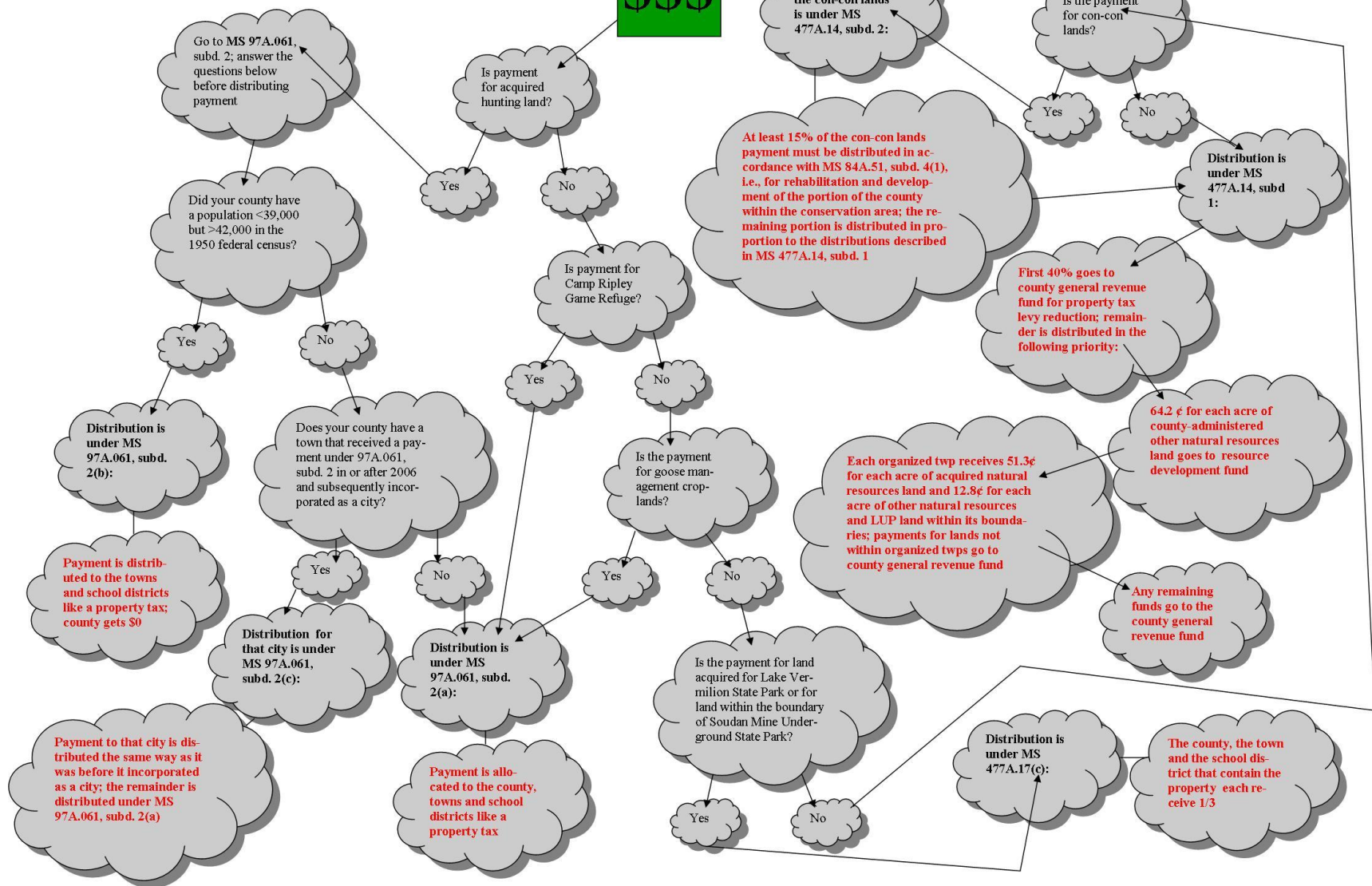# PILT DISTRIBUTION
PILT REPORT
COMMISSIONERS' ADVISORY GROUP
JULY 26, 2012

Is PILT distribution as complex as the PILT payment system?

Yes

PILT DISTRIBUTION UNDER MS §§ 97A.061, 477A.17 & 477A.14

$$$

Go to MS 97A.061, subd. 2; answer the questions below before distributing payment

Is payment for acquired hunting land?

Yes

No

Did your county have a population <39,000 but >42,000 in the 1950 federal census?

Yes

No

Distribution for the con-con lands is under MS 477A.14, subd. 2:

Is the payment for con-con lands?

Yes

No

At least 15% of the con-con lands payment must be distributed in accordance with MS 84A.51, subd. 4(1), i.e., for rehabilitation and development of the portion of the county within the conservation area; the remaining portion is distributed in proportion to the distributions described in MS 477A.14, subd. 1

Distribution is under MS 477A.14, subd 1:

First 40% goes to county general revenue fund for property tax levy reduction; remainder is distributed in the following priority:

Is payment for Camp Ripley Game Refuge?

Yes

No

Distribution is under MS 97A.061, subd. 2(b):

Payment is distributed to the towns and school districts like a property tax; county gets $0

Does your county have a town that received a payment under 97A.061, subd. 2 in or after 2006 and subsequently incorporated as a city?

Yes

No

Is the payment for goose management croplands?

Yes

No

64.2 ¢ for each acre of county-administered other natural resources land goes to resource development fund

Each organized twp receives 51.3¢ for each acre of acquired natural resources land and 12.8¢ for each acre of other natural resources and LUP land within its boundaries; payments for lands not within organized twps go to county general revenue fund

Any remaining funds go to the county general revenue fund

Distribution for that city is under MS 97A.061, subd. 2(c):

Distribution is under MS 97A.061, subd. 2(a):

Payment to that city is distributed the same way as it was before it incorporated as a city; the remainder is distributed under MS 97A.061, subd. 2(a)

Payment is allocated to the county, towns and school districts like a property tax

Is the payment for land acquired for Lake Vermilion State Park or for land within the boundary of Soudan Mine Underground State Park?

Yes

No

Distribution is under MS 477A.17(c):

The county, the town and the school district that contain the property each receive 1/3

PILT Distribution

- **Three general distribution rules:**
  1. **Acquired Hunting Lands payment**
  2. **Lake Vermilion and Soudan Underground Mine State Parks payment**
  3. **Acquired Non-Hunting Lands and Other payment**
- **There are exceptions**

Acquired Hunting Lands Payment: General Rule

- Payment is allocated among the county, towns and school districts like a property tax (MS 97A.061, subd. 2(a))
  - This applies to payments for acquired hunting lands made under either MS 97A.061 or MS ch. 477A
  - Payments for Camp Ripley Game Refuge are also distributed this way
  - Payments for goose management croplands are also distributed this way

Acquired Hunting Lands Payment: Exception #1

- **If a county had a population over 39,000 but less than 42,000 in the 1950 federal census, the allocation is only among the towns and school districts like a property tax; the county gets $0**
  - **Applies only to Winona County**

Table 19.—POPULATION OF COUNTIES IN CONTINENTAL UNITED STATES, ALASKA, HAWAII, AND PUERTO RICO: 1950 AND 1940—Con.

County	Population 1950	1940	Percent increase, 1940 to 1950
MINNESOTA—Con.			
Swift (6)	15,537	15,469	2.4
Todd (3)	26,420	27,435	-7.4
Traverse (5)	8,053	8,283	-2.8
Wabasha (6)	16,878	17,583	-4.4
Wadena (3)	12,806	12,772	0.3
Waseca (7)	14,957	15,180	-1.5
Washington (6)	34,544	26,430	30.7
Watonwan (3)	13,881	13,902	-0.2
Wilkin (1)	10,597	10,475	0.0
Winona (6)	39,841	37,795	5.4
Wright (4)	27,716	27,570	0.6
Yellow Medicine (5)	14,279	16,917	-3.8
MISSISSIPPI			
Total	2,178,914	2,183,796	-0.2
Adams (3)	32,256	27,238	18.4
Alcorn (4)	27,135	26,909	0.7
Amite (3)	19,261	21,893	-12.0

Acquired Hunting Lands Payment: Exception #2

- **If a town received a payment in calendar year 2006 or thereafter under MS 97A.061, subd. 2 and subsequently incorporated as a city, the city will continue to receive the allocation that would have been made had it not incorporated**
  - **Payment will terminate if the city passes an ordinance that prohibits hunting within the city**
  - **Applies only to the City of Columbus, Anoka County**

Vermilion & Soudan Underground Mine State Parks Payment: General Rule

- **Payment is distributed under MS 477A.17(c) to the taxing jurisdictions containing the property as follows:**
  - 1/3 to the school districts
  - 1/3 to the town
  - 1/3 to the county

Acquired Non-Hunting and Other Payments: General Rule

- **Payment is allocated among the county and towns under a complex distribution formula set forth in MS 477A.14, subd. 1.**
    - **There are 4 steps in the formula**

Acquired Non-Hunting and Other Payments Formula under MS 477A.14, subd. 1: Step 1

- **40 % of the payment goes to the county general revenue fund for property tax levy reduction**
  - **This is the easy step**
- **The remaining 60% is distributed in the following priority:**
  - **Step 2, Step 3 and Step 4**

Acquired Non-Hunting and Other Payments Formula under MS 477A.14, subd. 1: Step 2

- 64.2 cents for each acre of county-administered other natural resources lands goes to a county resource development fund for resource development, forest management, game and fish habitat improvement, recreational development and maintenance of these lands
  - Exception: If a county receives less than $5,000 annually for the resource development fund, the county may deposit that amount in the county general revenue fund

Acquired Non-Hunting and Other Payments Formula under MS 477A.14, subd. 1: Step 3

- **Within 30 days of the county's receipt of payment, the county pays the following amounts to each organized township:**
  - 51.3 cents for each acre of acquired natural resources land within the township
  - 12.8 cents for each acre of other natural resources land within the township
  - 12.8 cents for each acre of LUP land within the township
- **Exception: Payments for lands not within an organized township go to the county general revenue fund**
- **Purpose: Counties and townships are to use the payments to provide property tax levy reduction**
  - Exception: The county may allocate a payment for lands not within organized townships for road maintenance in unorganized townships
- **If the payment does not fully fund the distribution, the payment is made to each township and the county general revenue fund on a pro rata basis**

Acquired Non-Hunting and Other Payments Formula under MS 477A.14, subd. 1: Step 4

- **After the distribution under Steps 1-3 is completed, any remaining funds go to the county general revenue fund**
  - **If the distribution to the county general revenue fund exceeds $35,000, the excess is to be used for property tax levy reduction**

Acquired Non-Hunting and Other Payments Formula: Con-Con Lands Exception

- MS 477A.14, subd. 2. If a county receives a payment for consolidated conservation lands, at least 15% of the payment must be distributed to the county for use as provided in MS 84A.51, subd. 4(1), i.e., for rehabilitation and development of the portion of the county within the conservation area

- The remainder of the consolidated conservation lands payment under MS 477A.12 is distributed in proportion to the distributions in the 4-step process under MS 477A.14, subd. 1

Questions?