

State	Legislative Language	Pilt Calculation/Rate	When is land reassessed for value?	How often are payments made? Source of Funds?	Website link	Any Addtl Comments
AK	Refuge Revenue Sharing Act - lands for fish and wildlife	Payments are based on the greatest of: ¾ of 1 percent of the fair market value; 25 percent of net refuge receipts; or \$.75 per acre. Public domain land (land that has never been taxed) continues to share on the basis of 25 percent of net refuge receipts.	Lands owned by the Fish and Wildlife Service are reappraised by the Fish and Wildlife Service at least once every five years.	The revenue sharing fund consists of net income from the sale of products or privileges. Some examples are timber sales, grazing fees, permit fees, oil and gas royalties, etc. Payments are made once a year	http://alaska.fws.gov/nwr/realty/land/faq.htm	
CT		Land in any town in which more than 50% of the land is state-owned, PILT payment is 100%. All other state-owned real property - 50% is reimbursed The payment is equal to a percentage of the amount of taxes that would be paid if the property were not exempt from taxation.	Every five years at minimum	State general fund, pay grants to municipalities annually	http://www.cga.ct.gov/2006/rpt/2006-R-0340.htm http://www.ct.gov/opm/cwp/view.asp?a=2985&q=383162	

FL	Beginning July 1, 1999, the Legislature shall make available sufficient funds annually from the Conservation and Recreation Lands Trust Fund to the department for payment in lieu of taxes to qualifying counties and local governments as defined in paragraph (b) for all actual tax losses incurred as a result of board of trustees acquisitions for state agencies under the Florida Forever program or the Florida Preservation 2000 program during any year. Reserved funds not used for payments in lieu of taxes in any year shall revert to the fund to be used for land management in accordance with the provisions of this section.	The payment amount shall be based on the average amount of actual taxes paid on the property for the 3 years preceding acquisition. Applications for payment in lieu of taxes shall be made no later than January 31 of the year following acquisition. No payment in lieu of taxes shall be made for properties which were exempt from ad valorem taxation for the year immediately preceding acquisition.	Every three years	There shall annually be transferred from the Conservation and Recreation Lands Trust Fund to the Land Acquisition Trust Fund that amount, not to exceed \$20 million annually	http://www.myfloridahouse.gov/FILES/fs07/CH0259/Section_0259.032.HTM
-----------	---	---	-------------------	---	---

IN	HB 1281 calls upon the department of local government finance to adopt rules for determining whether property is used for a charitable purpose; and requires payments in lieu of taxes (PILOTS) on property exempt from property tax, except for certain property used for governmental, educational, and religious purposes.”	The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.	Every four years		http://www.ai.org/legislative/ic/code/title36/ar2/ch6.html http://www.hawaii.org/newsletter-archive/february-08-newsletter/public-policy/nonprofit-policy-updates-from-across-the-nation/
-----------	--	---	------------------	--	--

MA	<p>Massachusetts makes PILT payments based on the average assessed valuation of the land only (with limited exceptions) for the three years preceding acquisition. This valuation is then multiplied annually by the tax rate (millage) of the city is located to determine the amount of the payment due for that fiscal year. In order to maintain the payment at substantially the same level as before the reassessment program, the statute establishes a procedure for redetermining the valuation used to calculate the payment.</p>	<p>The Metropolitan District Commissioner evaluates property values every five years</p>	<p>Payments are made on an annual basis by the Department of Conservation and Recreation</p>	<p>Taken from PA study on PILT from the University of PA</p>	<p>Used for watershed districts</p>
-----------	---	--	--	--	-------------------------------------

MI	<p>Payments are determined on the basis of how the State came to own the land. Land acquired by the State and retained under tax-reversion, gift, or purchased by the Department prior to January 1, 1933 returns \$2.00 per acre to the County for distribution to local taxing authorities. Land purchased by the Department on or after January 1, 1933 returns to the local taxing authority a payment equal to the value of the land as established by the State Tax Commission and the local millage rate.</p>		<p>Four funding sources: General Fund, the G&F Protection Fund (hunting and fishing license revenues), MI Natural Resources Trust Fund, and MI Waterways Fund. The State General Fund makes the payment on all lands lands purchased prior to 1933. Payments are made twice a year: summer and winter</p>	<p>http://www.michigan.gov/dnr/publications/pdfs/InsideDNR/publications/grants/2001_PILT_REPORT.pdf</p>	
-----------	--	--	---	--	--

NE	The Game and Parks Commission shall annually make in lieu of tax payments for land acquired for wildlife management purposes.	The payments shall be the same as what the real property taxes would have been if the land was privately owned. The Commission shall make the payments to the county treasurer of the county where the land is located. In lieu of tax payments by the Commission shall be exempt from penalty or interest for late payments.		http://www.revenue.ne.gov/PAD/In Lieu of Tax.html	
NJ	the Garden State Preservation Trust (GSPT) Act (P.L. 1999, c. 152) established an expanded state in-lieu-of tax payment program for municipalities with state-owned open space areas and permanently preserved recreation and conservation lands owned by qualified nonprofit organizations.	Municipalities with less than 20% of their land area in State and tax exempt nonprofit open space receive \$2 per acre for State open space and permanently preserved nonprofit land. Municipalities with 20% or more but less than 40% open space receive \$5 per acre, municipalities with 40% or more but less than 60% open space receive \$10 per acre and municipalities with 60% or greater open space receive \$20 per acre.	N.J.S.A. 54:4-35 requires the assessor to determine his taxable valuations of real property as of October 1 in each (pretax) year.	1969 Water Conservation Bond Act, funds from the 1971 and subsequent Green Acres bond issues, and for open space administered by the Division of Parks and Forestry	http://www.nj.gov/dep/greenacres/pilot.html Administered by the Division of Parks and Forestry
ND		ND makes a payment at the same rate as a private property owner but is still referred to the payment as "in lieu of taxes"	Less than five years, unsure but thinks it is 2-3 years and assessments are performed by the county	Comes from the general Game & Fish fund	http://www.nd.gov/tax/property/ Doug Howie 701-328-6333
OH	Dependent on land use type	Wildlife area - 1% of total value Forestry - pay 65% of funds received for timber sales, 25% to the county, 25% to the township, 50% to the school district (only to areas affected) Parks & Recreation - no payment Natural areas - no payment			

PA	<p>All lands heretofore or hereafter acquired by the Commonwealth, or by the Government of the United States, for forest reserves or for the purpose of preserving and perpetuating any portion of the original forests of Pennsylvania and preserving and maintaining the same as public places and parks, and which, by existing laws, are now exempt from taxation, and all lands and property heretofore or hereafter acquired for the purpose of conservation of water, or to prevent flood conditions, upon which a tax is imposed by existing laws payable by the Commonwealth, shall hereafter be subject to an annual charge of forty cents per acre[,] plus eighty cents per acre as a supplement for the benefit of the county in which said lands are located.</p>	<p>Annual charge of 40 cents per acre plus 80 cents as a supplement to the following entities: county, school district, township Payments are subject to the availability of funding</p>	<p>The assessed values published by the Bureau of Forestry for forestland enrolled in Clean and Green are updated every year to reflect changes in prices, costs, and interest rates.</p>	<p>State treasurer and Secretary of Conservation and Natural Resources</p>	<p>http://www.legis.state.pa.us/WU01/LI/LI/US/HTML/2006/0/0102..HTM</p>
-----------	---	---	---	--	--

UT	<p>The Legislature shall annually make the following appropriations from the Mineral Lease Account an amount equal to 52 cents multiplied by the number of acres of school or institutional trust lands, lands owned by the Division of Parks and Recreation, and lands owned by the Division of Wildlife Resources that are not under an in lieu of taxes contract, to each county in which those lands are located.</p>	<p>Per emails from Utah Government Employees</p>	<p>School trust land</p>
-----------	---	--	--------------------------

VT	<p>Most towns have a municipal rate that is lower than \$1 per \$100, the payment in lieu of taxes for land acquired by the Vermont Agency of Natural Resources (ANR) is often more than the taxes lost—meaning taxpayers would see their municipal tax rate go down rather than up.</p> <p>(2) one percent of the current year use value of ANR land enrolled by the agency of natural resources in the use value appraisal program under chapter 124 of this title before January 1999; except that no municipality shall receive in any taxable year a state payment in lieu of property taxes for ANR land in an amount less than it received in the fiscal year 1980.</p>	<p>1% of value—equivalent to tax rate of \$1</p> <p>The ANR PILOT payment formula is the total assessed fair market value (assessed by the Property Valuation and Review division) of state-owned land multiplied by 1%, or an effective tax rate of \$1.00 per \$100 of assessed value.</p>	<p>Lands shall be appraised at fair market value by the director of property valuation and review and listed separately in the grand list of the town in which it is located.</p>	<p>Payments are made on an annual basis by Agency of Natural Resources (ANR)</p>	<p>http://www.vlt.org/images/0_PDFs/Conservation_and_Property_Taxes.pdf</p> <p>-</p> <p>http://law.justia.com/codes/vermont/2005/title32/section03708.html</p>
-----------	--	--	---	--	--

WA	<p>State Programs: On the state side, several programs provide payments to counties and local taxing districts to compensate for the presence of state-owned lands, including: “in lieu of tax” payments, assessments and charges, revenue-sharing, and payments to beneficiaries from the sale of timber and other products from state trust lands.</p>	<p>State law authorizes counties to receive payment in lieu of property tax for “game lands” within the county.</p>	<p>Every four years at min.</p> <ul style="list-style-type: none"> • Current assessed value • Valuation reductions through "Open Space" or "Public Benefit Rating" (deductions) • Applicable tax rates • Weed assessments and fair value of the parcel and applicable reductions through Open Space or the Public Benefit Rating System. 	<p>DNR was directed to collect PILT information and the State Treasurer would send out the payments. DNR will work with the State Treasurer so the payments are sent by the end of December each year.</p>	<p>http://www.wacounties.org/waco/DNRReport.pdf</p>
-----------	--	---	--	--	--

WI	<p>The Department of Natural Resources makes an annual payment in lieu of real estate taxes to replace property taxes that would have been paid if the property had remained in private ownership. The payment is made to the local taxing authority where the property is located.</p>	<p>1. On land acquired by the Department before July 1, 1969, the Department pays municipalities 88 cents per acre for lands owned in fee title and for lands leased from the federal government.</p> <p>2. On land acquired by the Department after July 1, 1969 and prior to January 1, 1992, the payment is based on the local assessment of the following January 1, multiplied by the county, local, and school tax rates for the year. Therefore, the first year payment is equal to the full property tax that would have been paid had the property remained on the tax roll. The Statute directs that the amount be decreased at the rate of 10 percent per year after the initial payment. In the tenth year, and every year thereafter, a payment of 10 percent of the first year's payment will be made but will never be less than 50 cents per acre.</p>	<p>DNR makes payments to municipalities</p>	<p>http://dnr.wi.gov/org/land/facilities/realestate/pilt.html</p>
-----------	---	--	---	--
