



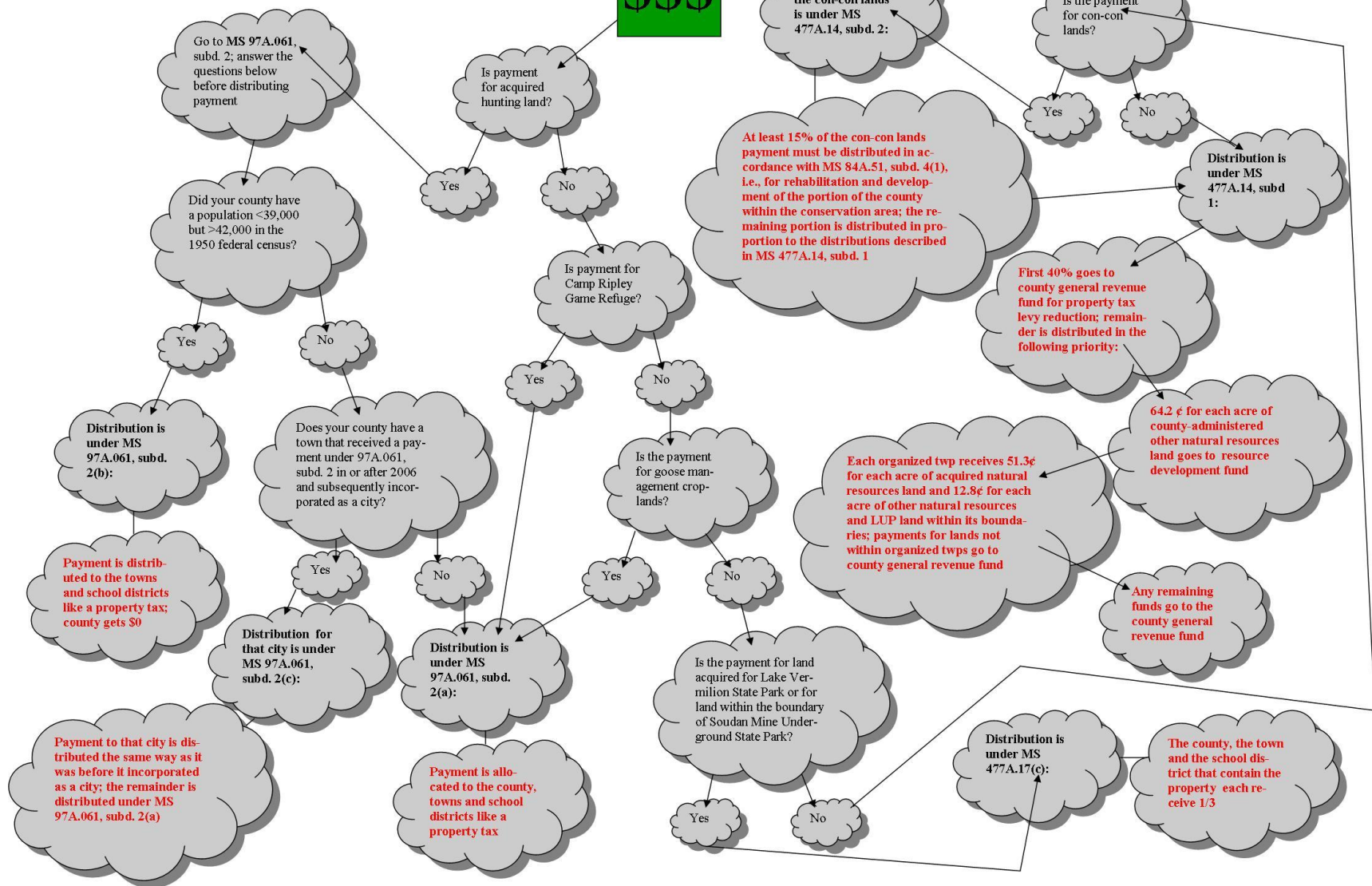
**PILT DISTRIBUTION  
PILT REPORT  
COMMISSIONERS' ADVISORY  
GROUP  
JULY 26, 2012**



**Is PILT distribution as complex as the PILT payment system?**

**Yes**

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





# 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		Percent Increase, 1940 to 1950	County	Population		Percent Increase, 1940 to 1950	County	Population		Percent Increase, 1940 to 1950	County	Population		Percent Increase, 1940 to 1950
	1950	1940			1950	1940			1950	1940			1950	1940	
<b>MICHIGAN—Con.</b>				<b>MINNESOTA—Con.</b>				<b>MISSISSIPPI—</b>				<b>MISSISSIPPI—</b>			
Presque Isle (sb).....	11,906	10,350	-2.1	Swift (5).....	16,827	16,489	2.4	Wehster (0b).....				Webster (0b).....			
Roscommon (sb).....	4,195	3,958	6.4	Todd (3).....	26,420	27,435	-7.4	Wilkinson (3).....				Wilkinson (3).....			
Saginaw (A).....	103,112	100,468	17.7	Traverse (5).....	8,053	8,283	-2.8	Winston (0b).....				Winston (0b).....			
St. Clair (sb).....	91,909	75,222	22.2	Wabasha (3).....	16,878	17,653	-4.4	Yalobusha (2).....				Yalobusha (2).....			
St. Joseph (0b).....	36,071	31,769	13.8	Wadena (3).....	12,800	12,772	0.2	Yazoo (2).....				Yazoo (2).....			
Saraland (sb).....	40,837	30,114	2.4	Wisnes (7).....	14,967	15,180	-1.6	<b>MISSOURI</b>							
Shoeloham (2).....	5,149	5,554	-9.3	Wintonwan (2).....	34,544	26,430	30.7	<b>Total.....</b>							
Shouwassee (2).....	45,927	41,297	11.5	Wright (1).....	10,967	10,975	0.0	Adair (2a).....				Adair (2a).....			
Tuscola (sb).....	28,263	35,094	-7.3	Yellow Medicine (5).....	18,279	16,917	-8.8	Andrew (1).....				Andrew (1).....			
Van Buren (sb).....	30,184	35,111	-11.6	<b>MISSISSIPPI</b>				Archie (1).....				Archie (1).....			
Washenaw (5).....	184,010	80,810	91.6	<b>Total.....</b>				Audrain (2b).....				Audrain (2b).....			
Wayne (7).....	2,435,210	2,015,059	22.8				Barton (3).....				Barton (3).....				
Westland (sb).....	18,498	17,976	3.5				Bates (3).....				Bates (3).....				
<b>MISSISSIPPI</b>				<b>MISSISSIPPI</b>				<b>MISSISSIPPI</b>				<b>MISSISSIPPI</b>			
<b>Total.....</b>				<b>Total.....</b>				<b>Total.....</b>				<b>Total.....</b>			
<b>5,582,484</b>				<b>5,723,900</b>				<b>2,178,914</b>				<b>2,183,796</b>			
<b>-10.5</b>				<b>18.4</b>				<b>-0.2</b>				<b>-0.2</b>			
Atkins (2).....	14,227	17,865	-10.5	Adams (3).....	32,203	27,238	18.4	Benton (3).....				Benton (3).....			
Avoca (1b).....	33,670	22,448	33.8	Acron (2).....	27,138	26,969	0.7	Bollinger (5).....				Bollinger (5).....			
Becker (2).....	24,836	26,562	-5.2	Albia (5).....	15,211	21,892	-12.0	Bonanza (2b).....				Bonanza (2b).....			
Beltrami (2).....	24,902	26,077	-5.0	Andover (2).....	23,612	30,597	-11.8	Bohannon (1).....				Bohannon (1).....			
Benton (4).....	15,811	16,190	-1.2	Argos (2).....	3,139	3,459	-7.7	Butler (1a).....				Butler (1a).....			
Big Stone (5).....	9,407	10,447	-1.2	Carlisle (1).....	63,674	67,574	-8.8	Calhoun (1).....				Calhoun (1).....			
Blue Earth (7).....	38,327	35,304	8.9	Carlson (2).....	18,359	20,898	-12.1	Callaway (2b).....				Callaway (2b).....			
Brown (7).....	20,856	25,544	-1.4	Chaska (2).....	38,901	21,297	-11.0	Camden (4).....				Camden (4).....			
Carleton (2).....	28,281	24,212	16.6	Chaska (2).....	11,909	12,548	-18.7	Carroll (1).....				Carroll (1).....			
Cass (2).....	18,498	20,645	-3.7	Chaska (2).....	11,944	12,810	-6.8	Carter (3).....				Carter (3).....			
Chippewa (5).....	12,600	10,927	-1.1	Chaska (2).....	10,322	20,556	-7.7	Cass (2).....				Cass (2).....			
Clay (1).....	30,385	33,124	-8.3	Chaska (2).....	17,787	19,000	-2.1	Chariton (2a).....				Chariton (2a).....			
Crow Wing (2).....	10,301	11,153	-8.1	Chaska (2).....	20,468	48,833	-19.2	Clarion (7).....				Clarion (7).....			
Crow Wing (2).....	2,800	3,000	-6.3	Chaska (2).....	25,237	17,691	-1.8	Clark (2b).....				Clark (2b).....			
Crow Wing (2).....	13,745	14,124	-8.2	Chaska (2).....	24,969	20,003	-7.7	Clay (A).....				Clay (A).....			
Crow Wing (2).....	20,875	20,235	2.1	Chaska (2).....	4,955	5,911	-19.8	Climax (1).....				Climax (1).....			
Dakota (3).....	49,919	30,660	22.0	Chaska (2).....	14,029	8,704	18.0	Cole (3).....				Cole (3).....			
Dodge (5).....	13,684	12,651	-2.4	Chaska (2).....	9,212	9,412	-13.6	Conroy (2).....				Conroy (2).....			
Douglas (3).....	24,304	20,395	4.6	Chaska (2).....	18,830	19,652	-1.2	Cooper (2).....				Cooper (2).....			
Faribault (2).....	22,570	22,941	-0.3	Chaska (2).....	11,225	11,225	0.0	De Kalb (2).....				De Kalb (2).....			
Fillmore (7).....	26,456	25,830	-2.3	Chaska (2).....	84,073	50,780	66.7	Dewitt (2).....				Dewitt (2).....			
Freeborn (7).....	34,617	31,780	1.8	Chaska (2).....	142,304	107,573	32.5	De Kalb (2).....				De Kalb (2).....			
Goodhue (5).....	32,138	34,494	-1.8	Chaska (2).....	83,391	39,710	-12.0	De Kalb (2).....				De Kalb (2).....			
Grant (5).....	5,582	5,828	-2.9	Chaska (2).....	23,115	26,587	-12.0	De Kalb (2).....				De Kalb (2).....			
Hennepin (5).....	676,159	628,881	7.5	Chaska (2).....	4,919	6,431	-22.8	De Kalb (2).....				De Kalb (2).....			
Houston (7).....	14,428	14,795	-2.6	Chaska (2).....	17,101	18,022	-9.0	De Kalb (2).....				De Kalb (2).....			
Hubbard (5).....	11,685	11,860	-1.5	Chaska (2).....	21,401	20,861	2.4	De Kalb (2).....				De Kalb (2).....			
Isanti (1).....	12,123	12,930	-2.4	Chaska (2).....	18,912	19,484	-2.0	De Kalb (2).....				De Kalb (2).....			
Itasca (2).....	33,221	32,390	1.0	Chaska (2).....	11,878	11,800	-0.7	De Kalb (2).....				De Kalb (2).....			
Jackson (5).....	16,300	18,303	-8.8	Chaska (2).....	15,800	15,800	0.0	De Kalb (2).....				De Kalb (2).....			
Kanabos (1).....	28,544	26,224	8.0	Chaska (2).....	47,955	40,227	19.3	De Kalb (2).....				De Kalb (2).....			
Kandiyohi (5).....	16,910	16,930	-0.1	Chaska (2).....	15,808	21,287	-27.3	De Kalb (2).....				De Kalb (2).....			
Koochiching (2).....	15,646	16,717	-10.0	Chaska (2).....	10,515	10,515	0.0	De Kalb (2).....				De Kalb (2).....			
Lac qui Parle (5).....	14,515	13,309	-1.2	Chaska (2).....	61,171	68,247	-12.0	De Kalb (2).....				De Kalb (2).....			
Lake (7).....	7,751	5,990	11.9	Chaska (2).....	12,925	12,925	0.0	De Kalb (2).....				De Kalb (2).....			
Lake of the Woods (2).....	4,933	5,293	-17.1	Chaska (2).....	21,013	24,270	-12.6	De Kalb (2).....				De Kalb (2).....			
Le Sueur (7).....	13,088	13,227	-0.7	Chaska (2).....	38,227	28,828	-26.8	De Kalb (2).....				De Kalb (2).....			
Lincoln (5).....	10,190	10,737	-4.0	Chaska (2).....	51,813	33,403	-34.0	De Kalb (2).....				De Kalb (2).....			
Lyon (5).....	22,213	21,650	2.6	Chaska (2).....	27,892	27,905	-0.5	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	22,158	21,380	3.8	Chaska (2).....	37,302	35,245	5.6	De Kalb (2).....				De Kalb (2).....			
Marathon (2).....	7,049	9,054	-12.2	Chaska (2).....	35,902	37,904	-6.7	De Kalb (2).....				De Kalb (2).....			
Marshall (1).....	10,125	18,304	-44.7	Chaska (2).....	23,047	24,956	-8.0	De Kalb (2).....				De Kalb (2).....			
Martin (5).....	23,655	24,800	-4.9	Chaska (2).....	28,100	28,029	0.2	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	18,900	10,277	1.6	Chaska (2).....	30,613	37,648	-2.9	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	15,145	15,282	-1.5	Chaska (2).....	14,470	15,710	-7.9	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	25,582	22,491	12.0	Chaska (2).....	28,740	27,893	3.0	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	42,217	36,113	6.1	Chaska (2).....	22,591	26,299	-6.5	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	14,801	15,000	-1.7	Chaska (2).....	20,022	25,609	-22.0	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	20,029	18,289	14.5	Chaska (2).....	24,990	22,151	10.9	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	22,158	21,380	3.8	Chaska (2).....	81,277	24,421	-6.9	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	12,009	14,740	-12.1	Chaska (2).....	20,641	10,129	-2.9	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	42,228	42,688	-1.1	Chaska (2).....	9,308	9,292	-0.2	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	13,210	12,100	9.1	Chaska (2).....	25,000	25,000	0.0	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	12,855	12,919	-0.5	Chaska (2).....	18,051	22,984	-21.7	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	15,222	21,478	-14.2	Chaska (2).....	30,310	20,921	-33.3	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	14,203	15,794	-1.5	Chaska (2).....	25,383	27,191	-6.8	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	35,900	37,794	-6.0	Chaska (2).....	28,881	27,384	5.4	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	12,802	13,544	-5.0	Chaska (2).....	28,146	18,423	-3.4	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	355,822	305,323	14.8	Chaska (2).....	11,908	11,423	4.3	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	6,926	7,413	-6.7	Chaska (2).....	24,819	22,055	10.8	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	22,127	22,000	-0.7	Chaska (2).....	19,400	19,400	0.0	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	22,154	24,025	-7.3	Chaska (2).....	6,294	6,153	1.8	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	88,285	82,108	8.2	Chaska (2).....	58,081	51,000	-8.0	De Kalb (2).....				De Kalb (2).....			
McLeod (5).....	11,295	10,933	3.7	Chaska (2).....	32,498	34,199									



# 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:
  - $\frac{1}{3}$  to the school districts
  - $\frac{1}{3}$  to the town
  - $\frac{1}{3}$  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?**