



S.F. No. 2108 – Establishing PILT payments for other lakeshore land

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Section 1. Other natural resources land. Modifies the definition of “other natural resources land” in 477A.11 to “exclude other lakeshore land” as defined in Section 2. Effective for aids payable in 2026 and thereafter.

Section 2. Other lakeshore land. Defines “other lakeshore land” as parcels of other natural resources land abutting lakes identified by a Department of Natural Resources Division of Waters Lake Number. Effective for aids payable in 2026 and thereafter.

Section 3. Types of land; payments. Establishes the PILT payment amount for other lakeshore land as \$5.133, multiplied by greater of: (1) the total number of acres of other lakeshore land or (2) three-fourths of one percent of the appraised value of other lakeshore land in the county. Effective for aids payable in 2026 and thereafter.

Section 4. General distribution. Requires the county treasurer to pay a township 10% of the payment received for “other lakeshore land” located within that township. Effective for aids payable in 2026 and thereafter.

