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Information Brief

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Tax Exempt Property

Natural Resources In Lieu Payments

Although state and federal land is exempt from local property taxes, the state and federal government make in lieu payments for land held and managed for natural resource purposes. This information brief describes the major state programs, their formulas for calculating payment amounts, and the distribution to various types of local governments. It also provides an overview of the three federal programs that make payments to local governments in Minnesota.

This brief is the first in a series of three related to the topic of tax-exempt property in Minnesota. The other briefs are *Tax Exempt Property: An Overview of Minnesota Law* and *Tax Exempt Property: 1992 Market Values by County*.

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The state makes in lieu payments for exempt property to local governments under four programs

- ▶ General in lieu payments for natural resource lands
- ▶ Consolidated conservation (ConCon) area payments
- ▶ Public hunting lands payments
- ▶ 70/30 lease sharing payments

The first three of these programs explicitly apply to natural resource lands. Although 70/30 lease sharing payments apply to other types of lands, they mainly are made for natural resource lands.

Most of the state natural resource lands in lieu payments are made under the general program for natural resource lands.

Net payments from the State made by the Department of Natural Resources (DNR) under the general in lieu payments provisions¹ comprise three-quarters of all state in lieu payments. The public hunting lands and 70/30 lease sharing payments reduce the amount of general in lieu payments, while ConCon payments are in addition to the general payments. Each of the programs use different formulas to calculate and distribute payments to local governments. Counties receive the majority of all natural resource payments.

The legislature has not changed the general in lieu payment rates since enacting the law in 1979. In lieu payment rates differ depending on the type of natural resources land. Natural resources land is divided into three classes based on how the land was acquired and who controls it. The different classes of natural resources land and the payments per acre are:

State Acquired Natural Resource Land (\$3.00 per acre) includes taxable land that was once privately owned and is now administered by the DNR. The land may have been acquired through condemnation, gift, or purchase.

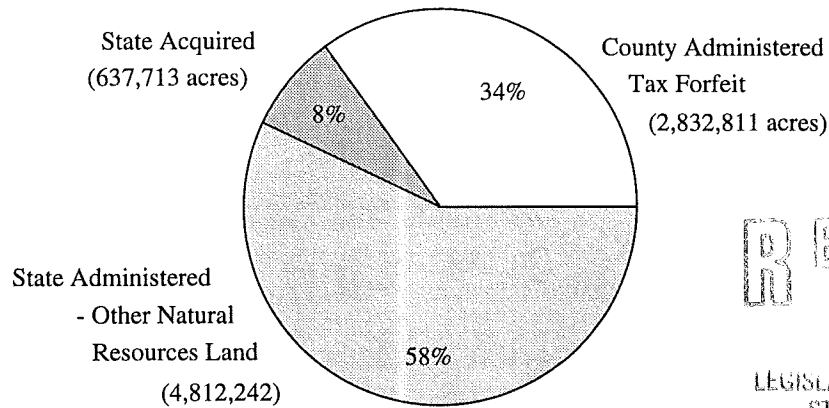
Other Natural Resources Land (\$0.375 per acre) includes state administered land that does not qualify as acquired land. This class includes some tax-forfeited land, such as the consolidated conservation areas; trust land, and land acquired from tax-exempt owners. It also includes certain land leased by the state from the federal government, commonly referred to as land utilization project (LUP) land.

County Administered Other Natural Resources Land (\$0.75 per acre) is primarily tax forfeited land.

Figure 1 shows the acres of natural resources land by each class. Figure 2 shows the amount of state payments attributable to each class. Gross in lieu payment amounts for FY 1993 are \$5.8 million. Although state acquired lands make up only eight percent of the eligible natural resources land, they account for almost one third of the in lieu payments.

¹ Minn. Stat. §§ 477A.11 - 477A.14 (1992).

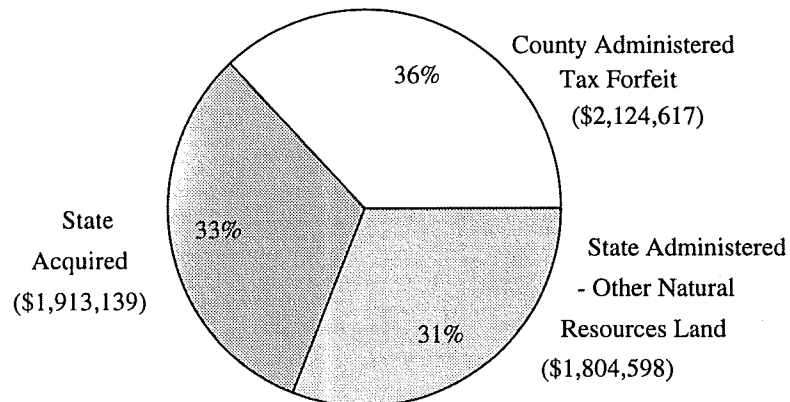
Figure 1
Acres of State Natural Resources Land by In Lieu Class*



Total FY 1993 Acres = 8,282,766

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Figure 2
State In Lieu Payments by In Lieu Class*



FY 1993 Natural Resources Land
Gross In-Lieu Payments = \$5,842,354

* Includes acres and payments for state leased LUP lands.

Other state payments reduce in lieu payments on natural resources land.

The total in lieu payment on natural resources land to a county is reduced by the amount paid in the previous year under two minor programs²

- ▶ Public hunting lands payments³ and
- ▶ 70/30 lease sharing payments on property acquired by the state⁴

Public hunting land is land purchased to provide hunting opportunities and game refuges. Land acquired through other means (gift or tax forfeit) are not eligible for this program. Payments under this program in FY 1993 were \$800,000. The payment within each county is equal to the greater of

- ▶ 35 percent of the gross receipts from special use permits and leases of the land, or
- ▶ 50 cents per acre, or
- ▶ 0.75 percent of the appraised value of the land.

The state makes 70/30 lease sharing payments for some state land leased to a private entity.⁵⁶

The payment to local governments equals 30 percent of the lease amount. All state agencies must make these lease sharing payments. However, only the lease sharing payments made by the DNR reduce the general in lieu payments for natural resource lands. The DNR payments under this program in FY 1993 were about \$15,000.

² Originally, three programs were offsets to the in lieu payments. The third required the state to share 50 percent of state forest gross receipts with local governments. Minn. Stat. § 89.036 (1990) was repealed in 1991. The last state forest payments were made in 1992, although final adjustments to in lieu payments occurred in 1993.

³ Minn. Stat. § 97A.061.

⁴ Minn. Stat. § 272.68, subd. 3.

⁵ If the property is leased for business purposes, or if the lease is for at least one year the property is subject to property taxes and no in lieu payments are made. See Minn. Stat. §§ 272.01, subd. 2; 273.19 (1992). This is discussed in "*Tax Exempt Property: An Overview of Minnesota Law*", House Research information brief, September 1994.

⁶ The Minnesota Department of Transportation (MnDOT) is the only state agency besides the DNR that makes major payments under this program. In FY 1992 MnDOT paid \$118,728 to local governments under the 70/30 lease sharing program.

Although these two programs require higher per acre payments than the general in lieu provisions, they rarely increase the total amount of in lieu payments made to local governments in a county. This is because these payments offset the *total* natural resources land payment in the county instead of substituting for the in lieu payments on only the affected acres.

The example in the box below shows a county where the payment for public hunting land zeroes out the total in lieu payment on natural resource land. County A has 10,000 acres of natural resource land that qualifies for a gross in lieu payment of \$18,750. 4,000 acres of this same land also qualifies as public hunting lands. The public hunting lands are worth an average \$625 per acre, so the public hunting land payment is also \$18,750. After the \$18,750 reduction for the public hunting land payment, the net in lieu payment is \$0. The public hunting land payment offsets the in lieu payment on all 10,000 acres of natural resources land, not just the payment on the qualifying 4,000 acres of public hunting land.

**Calculating the Net In Lieu Payment for Natural Resources Land
Example for County A**

1. Gross In Lieu Payment for Natural Resources Land

5,000 acres of state acquired land (includes 4,000 acres of public hunting land) @ \$3.00/acre	=	\$15,000
+ 5,000 acres of county administered land @ \$.75/acre	=	<u>+ 3,750</u>
= Total Gross Payment	=	\$18,750

2. Payment for Public Hunting Lands

4000 eligible acres worth an average of \$625 per acre (4,000 X \$625 X 0.75%)	=	\$18,750
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3. Net In Lieu Payment for Natural Resources Land

Total Gross Payment (#1 above)		\$18,750
- Payment for Public Hunting Lands (#2 above)		<u>- \$18,750</u>
= Net In Lieu Payment	=	\$0

The state pays one-half of money from managing conservation areas to local governments as consolidated conservation area (ConCon) payments.⁷

ConCon payments are fee sharing payments made on conservation areas set up by the state to manage tax forfeited land for forestry and other natural resource purposes. All money made by the state in developing and managing these conservation areas is put in a state account and credited to each individual area. At the end of each fiscal year, one half of the money is distributed to the appropriate local governments and the remainder, after administration costs, is deposited in the state general fund.⁸ The amount distributed to local governments in FY 1993 was about \$600,000.

The ConCon payments are *in addition* to the 37.5 cents per acre paid on this land under the natural resources land general in lieu provisions. ConCon payments vary from year to year depending on timber value and where the leases occur. In FY 1993 total ConCon payments in the state were slightly less than ten percent of all in lieu payments.

Distribution of state in lieu and other payments by type of local government varies for each program.

All in lieu and other natural resource payments are made to the county treasurer/auditor who distributes it to the local governments based on the program. Table 1 shows the rules for distributing money to local governments for each program. The money goes to the local government's general fund unless stated otherwise. Appendix A shows the calculation of net in lieu payments for each county plus payments under the other programs.

As Figure 3 illustrates, most of the state payments for natural resources land are made under the general in lieu provisions. The majority goes to the counties, with towns getting a small share. Although school districts do not receive money under the in lieu program, their general school aid is higher because they have lower per pupil tax bases due to the land's tax-exempt status. Payments under the public hunting area program and the lease sharing program are distributed based on relative property tax rates.

Counties receive most of the money paid under these programs. In FY 1993 (payable July 1, 1994) the net in lieu payments were about \$5.1 million. This is about 78 percent of the total paid out under all of these programs. As Figure 3 shows, 85 percent goes to counties. Counties also get 50 percent of the ConCon payments. School districts get about one half of the monies paid under the minor programs because distribution is based on relative property tax rates. Counties and townships split the remainder.

⁷ Minnesota Statutes Section 84A.51.

⁸ One half of the receipts from ConCon land sales goes to local governments and the remainder, after administration costs, is deposited into a land acquisition fund.

Table 1

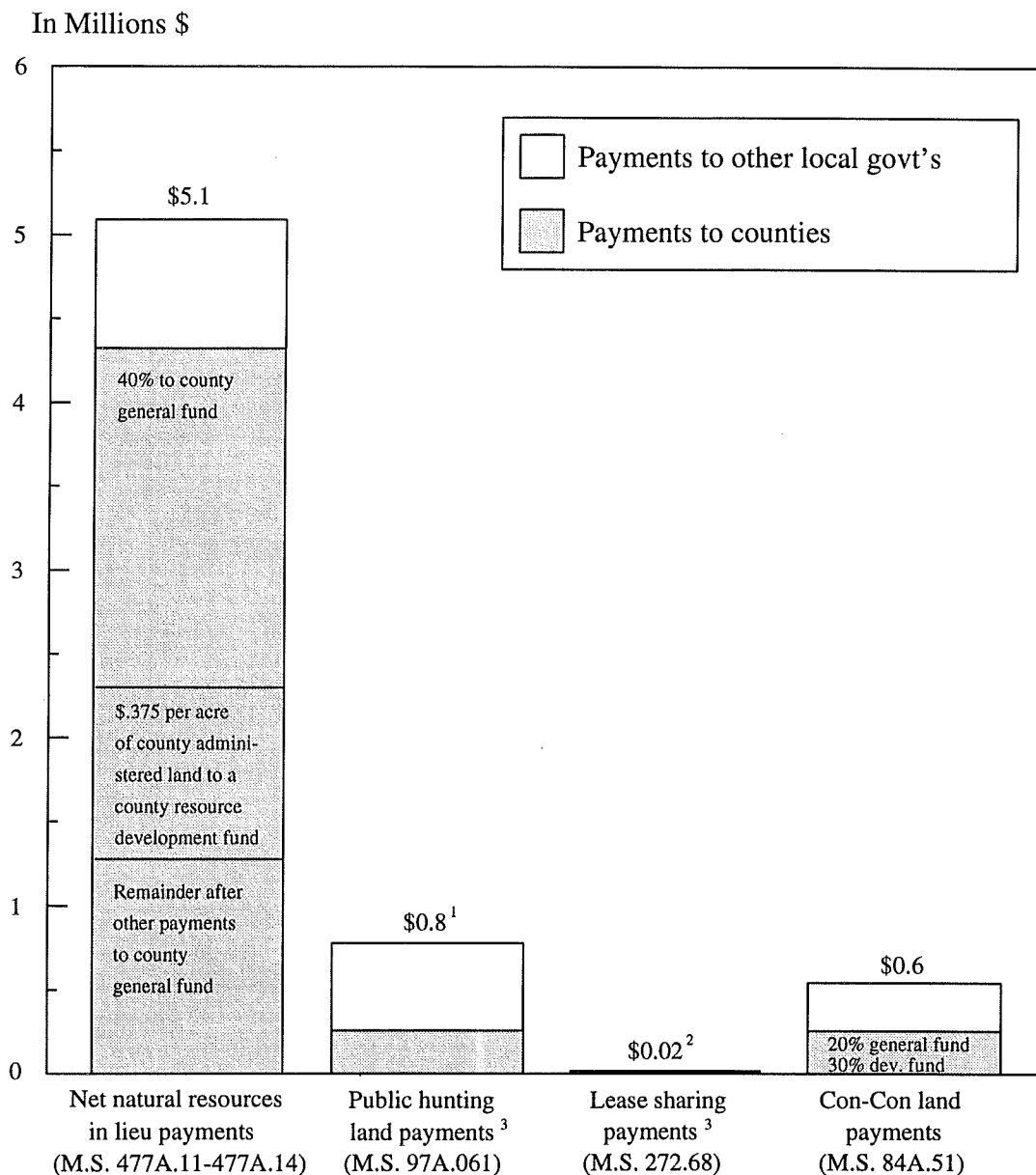
Allocation of State in Lieu Payments and other Natural Resource Payments by Program				
	Net In Lieu Payments for Natural Resources Land*	Public Hunting Area Payments	70/30 Lease Sharing Payments	ConCon Payments
County	40% of total <u>plus</u> 37.5¢ per acre of county administered land <u>plus</u> any remainder after township payment (37.5¢ per acre of county administered land dedicated to resource development fund)	Based on share of the combined property tax rate	Based on share of the combined property tax rate	50% of total (30% dedicated to redevelopment fund, 20% to general fund)
Townships	30¢ per acre of acquired land <u>plus</u> 7.5¢ per acre of other state or county administered land ⁹	Based on share of the combined property tax rate	Based on share of the combined property tax rate	10% of total ⁸ (all dedicated to road and bridge fund)
Schools	--	Based on share of the combined property tax rate	Based on share of the combined property tax rate	40% of total (all dedicated to capital outlay fund)
Special Taxing Districts	--	--	Based on share of the combined property tax rate	--

*** Note:** Townships may not get a portion of the net in lieu payment if the net in lieu amount is low.

The in lieu payment is reduced for public hunting land and lease sharing payments in the prior year. The county gets its share of the net in lieu payment first. Townships only receive a share if there is money left after the county payment.

⁹ Counties receive the township share for unorganized townships.

Figure 3
State Natural Resources Payment by Program
(FY 1993)



¹ County share is based on the county tax rate relative to the school district and township tax rate. For non-metro counties this is 37.7% on average.

² County share is based on the county tax rate relative to the total tax rate of all local governments. For non-metro counties this is 38% on average.

³ Payments shown are amounts paid in FY 1992 since FY 1993 numbers are not known. These payments are the ones used to reduce FY 1993 gross in lieu payments to FY 1993 net in lieu payments.

The federal government makes natural resource payments on tax-exempt property.

Although the federal government makes a variety of different types of payments, Minnesota governments receive only three types of payments:

- ▶ Forest Service timber payments,
- ▶ PILT (payment in lieu of taxes), and
- ▶ Fish and Wildlife Service payments.

Appendix B lists the amount of these payments for each county.

Forest Service timber payments are paid annually based upon the timber cutting activity done in the state. Of the total revenues collected, 65% is deposited in the U.S. general fund, 10% is used by the federal government for maintaining the roads in those areas, and 25% is paid to the state for distribution to the counties where the timber activity occurred. The 25% amount distributed to the state in federal FY 1992 was about \$2,062,000. Only seven counties received this type of payment. One half of the amounts go to the county government and the rest goes to the school district. The county portion of this payment distributed in one year is used as a deduction in computing the PILT payments (discussed below) distributed in that county in the following year.

Payment in lieu of taxes (PILT), initially enacted by Congress in 1976, authorizes payments to local units of government based on the number of acres of entitlement lands within the county. "Entitlement lands" consist of lands in the National Forest System and National Park System, lands administered by the Bureau of Land Management, lands dedicated to the use of federal water resource development projects and various other federally owned land. The amount paid is the greater of \$.75 per entitlement acre with offsets for certain other payments, or \$.10 per entitlement acre with no offsets. The total amount of PILT payments made to all counties in Minnesota in calendar year 1993 was \$718,500. The Bureau of Land Management administers the program.

Fish and Wildlife payments consist of reserve payments and fee payments. The state of Minnesota receives only fee payments.¹⁰ The U.S. Fish and Wildlife Service collects fees through special use permits from trapping, hunting, timber harvesting, grazing animals, and so forth. Congress annually appropriates a specific amount of these monies to be paid to the counties where the activities occurred. Usually the appropriation is slightly less than the amounts calculated under the formula. The total amount of fee payments made to Minnesota in calendar year 1993 was about \$730,000 (Federal FY 1992). This money is not used as an offset against any other type of federal payment.

In addition to the above three federal programs, the U.S. Fish and Wildlife Service (Service) initiated a new program in Minnesota in October 1992. The program compensates counties when there is a property tax loss on lands the Service acquires (after the program's enactment date) under its Waterfowl Production Area program. The county will receive a one time payment that, if invested at the current one-year Treasury Bill rate, will generate annually the difference between the estimated annual revenue sharing payment the county would receive and the current real estate taxes on the property being acquired. The maximum payment received cannot exceed 10 percent of the value of the property being acquired. The Service made 10 trust fund payments to 8 different counties in calendar year 1993 for a total amount of \$78,533.

¹⁰ Reserve payments relate to land which has been seized under a specific federal law and is not applicable to Minnesota.

Appendix A

State In Lieu and Other DNR Payments by County											
Calculation of Gross In Lieu Payments (Minnesota Stat. §§ 477A.11 - 477A.14)								Final Payments			
County	State Acquired Acres (1)	Payment \$3/Acre 2=(1)x\$.3 (2)	State Other Acres (3)	Payment .375/Acre 4=(3)x\$.375 (4)	County Admin. Acres (5)	Payment .75/Acre 6=(5)x\$.75 (6)	Gross In Lieu Payment 7=2+4+6 (7)	FY 1993 Public Hunting Land Payment (8)	FY 1993 Lease Sharing Payment (9)	FY 1993 Net In Lieu Payments ¹ (10=7-8-9)	FY 1993 Con Con Payment (84A.51)
Aitkin	6,305	\$ 18,915	384,994	\$ 144,373	222,613	\$166,960	\$330,248	\$ 5,353	\$ 10	\$ 324,885	\$ 67,513
Anoka	16,470	49,410	1,310	491	585	439	50,340	27,545	100	22,695	
Becker	14,675	44,025	41,759	15,660	73,937	55,453	115,138	6,729		108,409	
Beltrami	2,529	7,587	565,979	212,242	147,775	110,831	330,660	670	20	329,970	156,196
Benton	1,653	4,959	365	137			5,096	2,014		3,082	
Big Stone	4,328	12,984	3,826	1,435	42	32	14,451	13,045		1,406	
Blue Earth	3,433	10,299	50	19			10,318	13,545	8		
Brown	3,236	9,708	239	90	27	20	9,818	6,889	8	2,921	
Carlton	7,311	21,933	70,569	26,463	73,925	55,444	103,840	3,074	315	100,451	
Carver	1,035	3,105	9	3	13	10	3,118	3,224	4,397		
Cass	10,330	30,990	180,184	67,569	255,329	191,497	290,056	8,855	1,076	280,125	
Chippewa	5,822	17,466	3,901	1,463	304	228	19,157			11,555 ²	
Chisago	14,977	44,931	991	372	203	152	45,455	46,507	250		
Clay	6,460	19,380	971	364	232	174	19,918	2,778		17,140	
Clearwater	19,623	58,869	35,909	13,466	90,432	67,824	140,159	1,985		138,174	
Cook	3,693	11,079	128,064	48,024	6,076	4,557	63,660			63,660	

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Cottonwood	5,060	15,180	850	319	50	38	15,537	18,342			
Crow Wing	4,297	12,891	26,405	9,902	101,707	76,280	99,073	1,666	1,720	95,687	
Dakota	3,932	11,796	431	162	262	197	12,155	5,131		7,024	
Dodge	865	2,595	78	29			2,624	2,177		447	
Douglas	5,431	16,293	347	130	411	308	16,731	7,405		9,326	
Faribault	2,316	6,948	168	63			7,011	4,219		2,792	
Fillmore	12,216	36,648	494	185	5	4	36,837	2,306	254	34,277	
Freeborn	2,233	6,699	151	57			6,756	5,213		1,543	
Goodhue	8,098	24,294	631	237	8	6	24,537	1,381		23,156	
Grant	3,438	10,314	55	21	4	3	10,338	5,422		4,916	
Hennepin	733	2,199	487	183	57	43	2,425	1,901	663		
Houston	12,636	37,908	1,199	450	196	147	38,505		128	38,377	
Hubbard	41,408	124,224	46,664	17,499	137,324	102,993	244,716	10,371	308	234,037	
Isanti	2,967	8,901	2,105	789	285	214	9,904	8,124		1,780	
Itasca	21,768	65,304	299,322	112,246	297,950	223,463	401,013	1,990	360	398,663	
Jackson	4,091	12,273	43	16	4	3	12,292	20,904			

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Kanabec	3,485	10,455	20,474	7,678	10,380	7,785	25,918	3,139		22,779	
Kandiyohi	6,081	18,243	466	175	560	420	18,838	5,574		13,264	
Kittson	29,602	88,806	38,842	14,566	516	387	103,759	23,312		80,447	
Koochiching	1,921	5,763	1,090,743	409,029	285,609	214,207	628,999	396		628,603	41,993
Lac Qui Parle	10,820	32,460	6,763	2,536	2	2	34,998	34,248		750	
Lake	10,470	31,410	173,228	64,961	148,834	111,626	207,997			207,997	
Lake of Woods	1,287	3,861	485,707	182,140	1,719	1,289	187,290	668		186,622	236,100
LeSueur	3,748	11,244	158	59			11,303	5011		6,292	
Lincoln	7,484	22,452	388	146			22,598	23,910			
Lyon	10,464	31,392	87	33			31,425	34,441			
McLeod	2,585	7,755	91	34	1	1	7,790	6,654	8	1,128	
Mahnomen	5,592	16,776	26,693	10,010	4,042	3,032	29,818	9,374		20,444	
Marshall	17,345	52,035	98,614	36,980			89,015	15,271		73,744	2,218
Martin	2,128	6,384	71	27			6,411	10,421			
Meeker	2,808	8,424	40	15	83	62	8,501	6,273	15	2,213	
Mille Lacs	11,870	35,610	52,161	19,560	2,213	1,660	56,830	15,621		41,209	

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Morrison	4,648	13,944	4,205	1,577	776	582	16,103	5,642	95	10,366	
Mower	1,751	5,253	179	67	3	2	5,322	2,514	45	2,763	
Murray	9,408	28,224			161	121	28,345	31,825			
Nicollet	2,512	7,536	243	91	24	18	7,645	11,889			
Nobles	2,369	7,107	109	41	34	26	7,174	11,546			
Norman	6,360	19,080	754	283	235	176	19,539	9,659		9,880	
Olmsted	3,082	9,246	720	270			9,516	9,237	77	202	
Ottertail	18,103	54,309	4,272	1,602	769	577	56,488	12,729	893	42,866	
Pennington	3,002	9,006	2,568	963	2,286	1,715	11,684	4,313		7,371	
Pine	21,113	63,339	164,266	61,600	49,602	37,202	162,141	1,546		160,595	
Pipestone	2,116	6,348	245	92			6,440	1,839		4,601	
Polk	15,857	47,571	4,203	1,576	1,838	1,379	50,526	24,742		25,784	
Pope	4,284	12,852	660	248			13,100	5,144		7,956	
Ramsey	335	1,005					1,005		3,359		
Red Lake	2,292	6,876	859	322	397	298	7,496	5,382		2,114	
Redwood	4,082	12,246	112	42	7	5	12,293	15,272			

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Renville	910	2,730					2,730	3,920			
Rice	3,061	9,183	1,169	438	20	15	9,636	9,499		137	
Rock	1,572	4,716					4,716			4,716	
Roseau	13,888	41,664	274,112	102,792	8,404	6,303	150,759	10,671		140,088	107,327
St. Louis	29,008	87,024	520,785	195,294	897,581	673,186	955,504	1,327	337	953,840	
Scott	5,142	15,426	120	45	13	10	15,481	10,297		5,184	
Sherburne	3,671	11,013	2,999	1,125	116	87	12,225	1,836		10,389	
Sibley	1,657	4,971	213	80	27	20	5,071	3,799		1,272	
Stearns	3,245	9,735	957	359	724	543	10,637	6,134		4,503	
Steele	2,027	6,081	77	29			6,110	6,978			
Stevens	2,712	8,136	3	1			8,137	9,785			
Swift	6,738	20,214	2,250	844			21,058	22,029			
Todd	6,126	18,378	5,887	2,208	821	616	21,202	5,649		15,553	
Traverse	245	735	50	19			754	726		28	
Wabasha	16,042	48,126	530	199	56	42	48,367	12,672		35,695	
Wadena	3,755	11,265	23,775	8,916	4,260	3,195	23,376	7,096		16,280	

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Waseca	1,924	5,772					5,772	18,470			
Washington	4,104	12,312	992	372	466	350	13,034	7,128	10	5,896	
Watsonwan	1,133	3,399	40	15			3,414	3,997			
Wilkin	4,840	14,520	569	213			14,733	15,593			
Winona	33,019	99,057	887	333	225	169	99,559	42,774		56,785	
Wright	5,687	17,061	327	123	90	68	17,252	14,630	783	1,839	
Yellow Medicine	4,834	14,502	29	11	161	121	14,634	13,987		647	
State Total	637,713	\$1,913,139	4,812,242	\$1,804,598	2,832,811	\$2,124,617	\$5,842,354	\$815,354	\$15,239	\$5,069,340	\$611,347

¹ Payment actually made in July, 1994 (FY 1995) based on acreage and other payments made in FY 1993. Net in lieu payment is equal to the gross in lieu payment minus the public hunting ground payment and the lease sharing payment for FY 1993. The net in lieu payment may not be less than \$0.

² The Chippewa county in lieu payment is reduced by \$7,602 due to wild goose cropland payments. Minn. Stat. § 97A.061, subd. 3, (1992), which affects only Chippewa county, requires the state to make a goose cropland payment based on taxes paid on comparable, privately held land. The payments in FY 1993 was \$42,325. The provision also states that this land is not eligible for in lieu payments therefore the county in lieu payment is reduced by \$3 per acre for the 2,534 acres of goose croplands.

Appendix B

Federal Government Payments to Minnesota (Federal FY 1992)							
County	Forest Service Timber Payments	Payments In Lieu of Taxes (PILT)	Fish & Wildlife Fee Payments	County	Forest Service Timber Payments	Payments In Lieu of Taxes (PILT)	Fish & Wildlife Fee Payments
Aitkin	\$0	\$870	\$9,915	Fillmore	\$	\$	\$
Anoka				Freeborn			2,685
Becker		135	66,115	Goodhue		3,727	
Beltrami	43,448	24,628		Grant			28,729
Benton				Hennepin			32,037
Big Stone			35,255	Houston		2,497	10,225
Blue Earth				Hubbard			
Brown				Isanti			
Carlton		139		Itasca	210,418	123,261	
Carver			2,299	Jackson			16,468
Cass	196,722	113,459		Kanabec			
Chippewa		153		Kandiyohi			52,442
Chisago		16,657		Kittson			
Clay			24,551	Koochiching	66	5,784	
Clearwater				Lac Qui Parle		253	26,722
Cook	523,869	63,044		Lake	646,969	73,503	
Cottonwood			9,726	Lake of the Woods		3,467	
Crow Wing		428		Le Sueur			
Dakota		771	5,565	Lincoln			
Dodge				Lyon			
Douglas			22,229	McLeod			1,191
Faribault				Mahnomen			12,210

Appendix B

Federal Government Payments to Minnesota (Federal FY 1992)							
County	Forest Service Timber Payments	Payments In Lieu of Taxes (PILT)	Fish & Wildlife Fee Payments	County	Forest Service Timber Payments	Payments In Lieu of Taxes (PILT)	Fish & Wildlife Fee Payments
Marshall			37,385	Rock			
Martin				Roseau		779	
Meeker			11,929	St. Louis	440,548	268,468	
Mille Lacs				Scott			21,992
Morrison		119		Sherburne			72,754
Mower				Sibley			
Murray				Stearns			26,765
Nicollet				Steele			
Nobles				Stevens			28,344
Norman				Swift		166	23,684
Olmsted				Todd			1,453
Otter Tail		1,607	50,593	Traverse		448	12,503
Pennington				Wabasha		3,721	2,780
Pine		3,577	2,290	Wadena			
Pipestone		212		Waseca			
Polk			28,236	Washington		3,316	
Pope			31,088	Watonwan			
Ramsey			1,256	Wilkin			5,918
Red Lake				Winona		3,196	2,780
Redwood				Wright		134	6,393
Renville				Yellow Medicine			3,421
Rice							
				State Total	\$2,062,040	\$718,519	\$729,964

Appendix C

Total State and Federal Payments in Calendar Year 1993 by County							
Because of differences in fiscal years and actual timing of payments, the numbers in Appendices A and B will not total to the actual payments listed here.							
County	State Payments	Federal ¹ Payments	Total Payments	County	State Payments	Federal Payments	Total Payments
Aitkin	\$ 397,655	\$ 10,785	\$ 408,440	Douglas	\$ 16,624	\$ 22,229	\$ 38,853
Anoka	50,410		50,410	Faribault	7,012		7,012
Becker	83,082	66,250	149,332	Fillmore	24,522		24,522
Beltrami	485,273	104,394	589,667	Freeborn	6,765	2,685	9,450
Benton	4,514		4,514	Goodhue	20,024	3,727	23,751
Big Stone	14,419	35,255	49,674	Grant	10,338	28,729	39,067
Blue Earth	13,553		13,553	Hennepin	2,983	32,037	35,020
Brown	9,584		9,584	Houston	15,234	12,722	27,956
Carlton	82,464	139	82,603	Hubbard	158,144		158,144
Carver	7,621	2,299	9,920	Isanti	9,904		9,904
Cass	243,415	473,702	717,117	Itasca	350,514	509,272	859,786
Chippewa	53,561	153	53,714	Jackson	20,904	16,468	37,372
Chisago	46,757	16,657	63,414	Kanabec	24,403		24,403
Clay	19,749	24,551	44,300	Kandiyohi	18,901	52,442	71,343
Clearwater	132,040		132,040	Kittson	88,154		88,154
Cook	62,213	65,4420	716,633	Koochiching	638,874	5,890	644,764
Cottonwood	18,342	9,762	28,104	Lac Qui Parle	34,996	26,975	61,971
Crow Wing	98,809	428	99,237	Lake	208,338	792,365	1,000,703
Dakota	12,086	6,336	18,422	Lake of the Woods	422,432	3,467	425,899
Dodge	2,655		2,655	LeSueur	11,242		11,242

Appendix C

Total State and Federal Payments in Calendar Year 1993 by County							
Because of differences in fiscal years and actual timing of payments, the numbers in Appendices A and B will not total to the actual payments listed here.							
County	State Payments	Federal ¹ Payments	Total Payments	County	State Payments	Federal Payments	Total Payments
Lincoln	23,910		23,910	Pope	13,100	31,088	44,188
Lyon	34,441		34,441	Ramsey	3,359	1,256	4,615
McLeod	7,498	1,191	8,689	Red Lake	7,539		7,539
Mahnomen	29,229	12,210	41,439	Redwood	15,272		15,272
Marshall	91,233	37,385	128,618	Renville	3,920		3,920
Martin	10,421		10,421	Rice	9,499		9,499
Meeker	8,728	11,929	20,657	Rock	4,716		4,716
Mille Lacs	55,613		55,613	Roseau	255,725	779	256,504
Morrison	16,215	119	16,334	St. Louis	923,442	799,834	1,723,276
Mower	5,211		5,211	Scott	16,058	21,992	38,050
Murray	31,825		31,825	Sherburne	10,610	72,754	83,364
Nicollet	11,889		11,889	Sibley	5,071		5,071
Nobles	11,546		11,546	Stearns	9,967	26,765	36,732
Norman	17,214		17,214	Steele	6,978		6,978
Olmsted	9,314		9,314	Stevens	9,785	28,344	38,129
Ottertail	57,347	52,200	109,547	Swift	22,029	23,850	45,879
Pennington	11,649		11,649	Todd	21,534	1,453	22,987
Pine	88,574	5,867	94,441	Traverse	754	12,951	13,705
Pipestone	6,410	212	6,622	Wabasha	15,690	6,501	22,191
Polk	49,873	28,236	78,109	Wadena	10,311		10,311

Appendix C

Total State and Federal Payments in Calendar Year 1993 by County							
Because of differences in fiscal years and actual timing of payments, the numbers in Appendices A and B will not total to the actual payments listed here.							
County	State Payments	Federal ¹ Payments	Total Payments	County	State Payments	Federal Payments	Total Payments
Waseca	18,470		18,470	Winona	86,443	5,976	92,419
Washington	13,205	3,316	16,521	Wright	18,037	6,527	24,564
Watsonwan	4,251		4,251	Yellow Medicine	14,652	3,421	18,073
Wilkin	15,593	5,918	21,511				
				TOTAL	\$6,042,660	\$4,116,213	\$10,158,873

¹ Excludes the U.S. Fish & Wildlife's Waterfowl Production Area program amounts since they are one time payments (see last paragraph on page 9).