

Land & Water Law Review

Volume 6
Issue 1 *Symposium: An Analysis of the Public
Land Law Review Commission Report*

Article 34

1970

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Recommended Citation

Muys, Jerome C. (1970) "A View of the PLLRC Report's Recommendations Concerning Finances," *Land & Water Law Review*: Vol. 6 : Iss. 1 , pp. 411 - 425.

Available at: https://scholarship.law.uwyo.edu/land_water/vol6/iss1/34

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LAND AND WATER LAW REVIEW

VOLUME VI

1970

NUMBER 1

A VIEW OF THE PLLRC REPORT'S RECOMMENDATIONS CONCERNING FINANCES

*Jerome C. Muys**

THE *Report* of the Public Land Law Review Commission¹ contains recommendations which may be characterized as "financial" in three general categories: (1) charges for the use or enjoyment of the public lands and their resources; (2) public land budgetary and investment policies; and (3) payments to state and local governments to compensate them for the tax immunity of Federal lands. Although all three are quite important, I have been asked to discuss only the Commission's "payments in lieu of taxes" proposals.

The Commission's recommendations² would provide a uniform system of payments designed to compensate state and local governments for the fiscal burden caused by the tax immunity of the 755 million acres of Federal lands (one-third of the 2.3 billion national total) within their jurisdictions. Although these lands are heavily concentrated in the West, many other states have significant Federal acreage.

Congress has long been concerned with this problem, but its efforts to compensate state and local governments because of the presence of Federal lands had produced a complex and inconsistent legislative patchwork. In view of the increasing

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1. PUBLIC LAND LAW REVIEW COMM., ONE THIRD OF THE NATION'S LAND: A REPORT TO THE PRESIDENT AND TO THE CONGRESS (1970). [Hereinafter cited as REPORT].

2. *Id.* at 4, 235-241.

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revenue needs of these jurisdictions, and since its recommendations would preserve those programs designed to maintain several hundred million acres of lands in Federal ownership as well as provide for the further retention of the vast bulk of unreserved public domain lands administered by the Bureau of Land Management, the Commission considered it essential to evaluate comprehensively existing programs for land related payments to state and local governments. It found a complex and uncoordinated array of laws applicable to certain categories of tax immune Federal lands. Congress had early provided for sharing a small portion of the receipts from the sale of public lands with each new state as it entered the union. However, it was not until the turn of the century that the current system was inaugurated, by which Congress attempted to provide compensation to local governments in lieu of the taxes that would not be realized from those public lands generally destined for permanent Federal ownership. Thus in 1908 the National Forest Revenues Act was passed, providing for the sharing of 25% of the revenues generated from the National Forest System created in the 1890's with the local governments where such lands were located. From that beginning, a system of 28 separate revenue sharing and payments in lieu of taxes programs has emerged.³

These programs fall into two basic categories:

(1) The pattern which has been applied to most public land is for payment to state and local governments of a percentage of the revenue derived from economic use of such lands. These "revenue sharing" provisions have generally been enacted in connection with legislation authorizing the withdrawal of public lands from unrestricted entry under the public land disposal laws and/or providing for the regulated use of such lands and their resources.

(2) As Federal programs involving land acquisition by the Federal Government expanded in the second quarter of this century millions of acres previously on state and local tax rolls were transferred to Federal ownership and thereby

3. See Table I and EBS MANAGEMENT CONSULTANTS, INC. REVENUE SHARING AND PAYMENTS (PLLRC Study Report).

exempted from state and local property taxes. This development was accompanied by Congressional authorization, in specific instances, of payments to state and local governments approximately equal to the taxes lost by virtue of Federal acquisition of lands for specific projects or programs. These refinements in Federal policy have come to be known as "payments in lieu of taxes" statutes. With one exception, payments derive from and are limited by the funds generated by the program involved.

THE COMMISSION PROPOSAL

The Commission's Report deals first with the critical threshold question of whether *any* system of Federal land related payments should be continued. The Commission answered in the affirmative, concluding that "if the national interest dictates that lands should be retained in Federal ownership, it is the obligation of the United States to make certain that the burden of that policy is spread among all the people of the United States and is not borne only by those states and governments in whose area the lands are located."⁴ In reaching this conclusion, the Commission considered whether the Federal obligation is, in fact, being satisfied under existing federal grant-in-aid payments which are now being made at a level of about \$25 billion annually to state and local governments to help meet a great variety of public needs such as education, welfare, pollution control, and transportation. The Commission found that existing programs, as well as proposed large scale unrestricted block grant revenue sharing programs, are not related to and do not compensate for the concentration of Federal lands in particular jurisdictions.

The Commission also rejected the recurring argument that no payments are justified because the public lands already benefit state and local governments through local revenue generation. Its study program uncovered no support for the contention that, in addition to the national benefits resulting from retained public lands, there are peculiar regional

4. REPORT, Recommendation 101, at 236.

economic benefits over and above those that would accrue if the lands were privately owned.

Having found a land related payments system justified, the Commission next considered what the level of payment ought to be. Principal attention was given to three basic approaches: (1) a system in which payments are based on, although not necessarily equal to, the potential tax yield of Federal lands; (2) a revenue sharing system in which some part of resource program revenues is returned to state and/or local governments; and (3) a combined system where the level of payments is limited to net or gross revenues derived from resource activities, but the distribution of payments is made according to payments in lieu of taxes criteria, at full or less than full tax equivalency.

The Commission opted for a payments system keyed to estimated lost tax revenues on all classes of Federal lands, public domain and acquired, in preference to any system keyed to public land program receipts. It found a host of deficiencies in the existing revenue sharing programs, the principal defect being that they bear no rational or equitable relationship to the tax immunity burden they were designed to alleviate. For example, the programs are not applicable to all lands, such as units of the National Park System and defense reservations. Similarly, even for those lands covered by a revenue sharing program, there is generally an unsatisfactory feast or famine situation, since if there is no economic activity for one reason or another there are no revenues. Thus, in 1966, out of a total of about 725 million acres of the public lands defined in § 10 of the PLLRC Act, only 363 million acres, or about half, actually generated revenues, shared by the Federal Government with state and local governments, even though many more millions of acres technically were covered by revenue sharing programs. Moreover, the revenue yield varies significantly. For example, three counties in eastern Oregon, containing over 11½ million acres of lands administered by the Bureau of Land Management (80% of all public domain lands in Oregon) reported to the Commission that they received only about

5. 43 U.S.C. § 1400 (1964).

\$16,500 in fiscal 1968 from Taylor Grazing Act shared revenues. This may be contrasted with the \$21 million received by the timber rich "Oregon and California Railroad" counties in western Oregon in 1966.

Finally, the percentages of revenues shared under the various programs varies from 5 to 90 percent, depending on the program and agency involved. Obviously, even when revenues are paid, the system consistently over or under-compensates. As a general principle, however, the extensive study carried out for the Commission in 5 states and 50 countries showed, in most cases, that shared revenues in 1966 amounted to less than estimated ad valorem taxation of the lands would have yielded.

In addition to the inequities of the existing revenue sharing system, the Commission was significantly influenced by the inherent tendency of revenue sharing programs to invite unwise land management decisions. Recognizing that "pressures can be generated to institute programs that will produce revenue, though such programs might be in conflict with good conservation-management practices,"⁶ the Commission considered it essential to divorce individual land use decisions from intergovernmental fiscal considerations, so that the former may be made solely on the merits of various land use alternatives. This would relieve pressures to maximize revenues from market oriented items to the detriment of important non-market programs concerning fish and wildlife, recreation, or watershed management.

Although it recommends a compensation formula based on lost tax revenues, the Commission nevertheless chose not to endorse full tax equivalency payments. In order to provide an allowance for "direct and indirect benefits" which it believes state and local governments receive from public land programs, such as free use of public lands for public facilities, fire protection, free use of federally constructed roads, etc., the Commission recommends a "public benefits discount" of from 10-40 percent of full tax equivalency. The *Report* does not indicate whether Congress should establish such percentage across the board or whether the appropriate discount

would be negotiated regionally by the Federal administrators and the state or local governments. Some have expressed the view that the latter approach would open a "Pandora's box" of administrative burdens.

Finally, the Commission treated the vital question of the appropriate recipient governmental unit and the conditions that should be imposed on such payments. Existing statutes exhibit wide variation with respect to the recipient units of government. Many of them, generally the revenue sharing statutes, provide either for payments directly to state governments for their own use or for the benefit of the county in which the land with respect to which the payments are made is located. Other revenue sharing statutes require that payments be made directly to local governments. Payments in lieu of taxes statutes generally provide for payments to be made to the taxing authority from whose jurisdictions the acquired lands were removed, which may be either states or local governments.

Since the fundamental rationale for making any land related payments is to provide some compensation for the lost property taxes which would be paid if Federal lands were privately owned, then payments should ultimately accrue to those units of government that actually suffer the tax loss, which is the procedure under existing payments in lieu of taxes programs. In many instances this would involve direct payments to both state and local governments, but with the preponderance going to local governments which, on a national basis, derive 86% of their tax revenues from ad valorem taxation. The Commission, however, felt that this approach would overlook the changing pattern of state-local intergovernmental fiscal relations. In states where property taxation has been allocated primarily to local governments and income and consumption taxes have been reserved for state revenue, state equalization programs are nevertheless widely used to improve the quality of public services, such as education, in those localities where the local real property tax base remains inadequate to provide an adequate level of local service. Under these programs state taxpayers elsewhere in effect sup-

plement local revenues. In 1967-1968 such state intergovernmental payments to local governments were, on a national basis, \$5 billion greater than all Federal payments to all states.

The Commission's contractor found that in the case study states such state payments to public land intense counties were larger than payments to counties in which Federal lands played a less important role. This was apparently due, in large measure, to state equalization programs.

The Commission's solution was to recommend that the payments be made to the states, "conditioned on distribution to those local units of government where the Federal lands are located, subject to criteria and formulae established by the states."⁶ The reaction of the local governmental units, notably those rural counties which have heavy concentrations of Federal lands, has been some apprehension that they may be treated inequitably by their urban dominated state governments in the distribution of the Federal payments. It was for this reason that the Commission conditioned the payments to the states on ultimate distribution to the affected local units of government, leaving, however, the specific formula to be applied to be worked out in each state. It seems desirable that some form of Federal review of the distribution formula be required to determine whether the payment condition has been complied with.

Almost without exception the revenue sharing statutes impose restrictions on the uses of payments received by state and local governments, uniformly requiring that they be used for the support of public schools and/or public roads. On the other hand, most of the more recently enacted payments in lieu of taxes statutes contain no restrictions on the use of payments, leaving that decision to the recipient governments. The Commission concluded that such earmarking provisions were outmoded and that any new system should permit the recipient governments to use the funds where they are most needed and that any new system should permit the needed.

6. REPORT at 237.

7. Recommendation 120, *id.* at 237.

FINANCIAL IMPACT OF THE COMMISSION PROPOSAL

The study conducted for the Commission indicated that implementation of a payments in lieu of taxes system, at full tax equivalency, in lieu of the revenue sharing programs applicable to the Federal lands described in section 10 of the PLLRC act would have added approximately \$100 million to the payments actually made in 1966. This estimate was based on Federal agency estimates of Federal land values included in the General Services Administration's periodic Federal real property inventory. These estimated values were not made for taxation purposes and do not reflect a consistent approach by the agencies. In many cases they are only crude approximations. For example, there is no indication that mineral values were considered in the agency estimates, although county assessors usually consider the previous year's mineral output in arriving at an assessed value for mineral lands. It seems safe, therefore, to recognize, as the Commission does, that the estimated \$100 million increase in Federal payments is probably a conservative estimate of the additional cost to the Federal Government and benefits to the recipient state and local governments of its recommended program. The Commission nevertheless concluded that the costs of its proposed program, whatever their magnitude, are warranted as a matter of comity with the states.

Based on the foregoing estimates of Federal land values, the study prepared for the Commission showed that under a full tax equivalency in lieu of taxes system, 26 states would share an increase of about \$121.3 million while 24 states would experience a combined reduction of \$24.6 million. Wyoming and New Mexico would bear the brunt of the reduction, attributable primarily to the curtailment of their payments under the Mineral Leasing Act of 1920 provisions which share 37½% of oil and gas leasing revenues with the states where the leased lands are located. The apparently severe impact on Wyoming and New Mexico should be viewed in the context of the valuation deficiencies with respect to Federal mineral lands just discussed. Nevertheless, those two states would be significantly affected, as would the so-called "O & C" counties in western

Oregon if the Commission's recommended system were extended to those lands. Consequently, the Commission has recommended that a reasonable transition period for conversion from the old to any new system be provided by Congress to minimize such impacts.

TABLE 1

FEDERAL REVENUE SHARING AND PAYMENTS IN LIEU OF TAXES STATUTES

Statute	Date Enacted	Type and Acreage of Land or Program Affected by Statute*	Type of Statute (RS or PILT (%))	Deductions Made Before Computation of Payments
Statutes providing for admission of new States into Union. (Digest LA)	1802-1958	Public domain land (241,775)	5% of net proceeds from sale of public lands shared with States in which land located	20% of price received deducted for administrative costs
35 Stat. 251; 16 U.S.C. § 500 National Forest Revenues Act (Digest LB)	1908	National Forest lands (both public domain and acquired) (181,139,900)	RS—25% of all monies realized from National Forests	None ¹
36 Stat. 557; Arizona and New Mexico Enabling Act (Digest LC)	1910	Designated school section lands located in National Forests in Arizona and New Mexico	RS—calculated % of National Forest revenue is placed in school fund	None ¹
39 Stat. 219; 43 U.S.C. §§ 1181f-1181j Revested Oregon and California RR Grant Lands (Digest LD)	1916 ^a	Revested Oregon and California Railroad Grant Lands (2,563,700)	RS 50%—Counties 25%—access roads and improvements 25%—administration	Cost of access roads up to the first 25% received by the county
40 Stat. 1179, Reconveyed Coos Bay Wagon Road Grant Lands (Digest LE)	1919 ^a	Reconveyed Coos Bay Wagon Road Grant Lands (74,500)	PILT—Current taxes are paid out of first 75% of receipts ^a	Cost of appraisal
41 Stat. 437, 30 U.S.C. § 191 Mineral Leasing Act (Digest LF)	1920	Public domain land including National Forests but excluding National Parks (62,184,000)	52½% Reclamation Fund 37½% States 10% U.S. Treasury Alaska—90% to State 10% to Treasury for expenses of administration	None
41 Stat. 1063, 16 U.S.C. § 810 Federal Power Act (Digest LG)	1920	Public lands used for power purposes (70,600)	RS 37½% States 50% Reclamation Fund 12½%—U.S.	Administrative costs, designated in individual leases
45 Stat. 1057, 43 U.S.C. § 617 Boulder Canyon Project (Digest LH)	1928	Boulder Canyon Project (811,500)	PILT—Arizona and Nevada each receive \$300,000 annually	Any payments made for taxes on the project, the electrical energy, or the privilege of operating are deducted before PILT is paid
48 Stat. 66, 16 U.S.C. § 831 Tennessee Valley Authority (Digest LI)	1933	Land acquired by TVA (727,100)	PILT—5% of gross revenues—not less than \$10,000 to each State, or the two year average of State & local taxes last assessed prior to acquisition by TVA. Payments to counties equal two-year average of taxes assessed before acquisition by TVA & deducted before making payments to States	Payments to counties are deducted before payments to States are made. Proceeds from sale of power to corp. or agency of U.S. not included in gross receipts.
48 Stat. 1269, 43 U.S.C. § 315 Taylor Grazing Act (Digest LK)	1934	Vacant unappropriated and unreserved lands of the public domain (except Alaska) excluding National Parks, O&C & CBWR lands (168,590,300)	RS—Grazing districts—12½% isolated tracks—50% Indian—33⅓% (ceded). Rented—none	None

TABLE 1
FEDERAL REVENUE SHARING AND PAYMENTS IN LIEU OF TAXES STATUTES

Political Subdivision Receiving Payments	Date of Payments According to Statute	Restrictions Placed on the Use of Payments	Administering Agency	Price/Value At Which Share Is Calculated	Method of Assessment of Land for PILT
States	None given (end of fiscal year)	Generally for public schools and roads	Dept. of the Interior (Bureau of Reclamation, BLM)	Fair market value	Standard real estate appraisal methods
States for distribution to the counties	End of fiscal year	Benefit of schools and roads of county within which forest is located	Dept. of Agriculture (Forest Service)	"Stumpage" value of timber; market value of other products	—
Arizona and New Mexico	End of fiscal year	Proceeds go into common school funds of Arizona and New Mexico	Dept. of the Interior (BLM)	Stumpage value of timber	—
The 18 counties in which the O&C lands are located	End of fiscal year	25% is used for access roads and improvements; residue is returned to the counties	Dept. of the Interior (BLM)	Gross proceeds from the sale of timber and other forest products	—
The 2 counties in which the Coos Bay lands are located	End of fiscal year	Must be used for schools, roads, highways, bridges and port districts	Dept. of the Interior (BLM)	Local tax rates applied to appraised value of lands. Lands appraised every 10 years	Land is assessed by a committee of three: 1. county rep. 2. Interior rep. 3. non-aligned third party
States	Biannually, after Dec. 31 and June 30	Construction and maintenance of public schools. Support of schools as directed by legislature. These restrictions do not apply to 52 1/2% of Alaska's 90%	Dept. of the Interior (BLM)	% of value of products mined	—
States	End of fiscal year	None	Federal Power Commission	% of Power sales	—
Arizona and Nevada each receive \$300,000 annually	On or before July 31st until 1987	None	Dept. of the Interior (Reclamation Bureau)	Project must generate enough revenue to make payments	—
States and counties	Monthly	None	Tennessee Valley Authority	% of revenue from power sales—amount received by each State based 1/2 on % power sales in state and 1/2 on % of book value of TVA property in the State	Minimum payments not less than \$10,000 to each State or two-year average of State and local taxes assessed immediately before acquisition by TVA
States, for the benefit of the county in which the land is located	End of fiscal year	Money from the ceded Indian lands must be used for the schools and roads of the county. Others—None	Dept. of the Interior (BLM)	% of grazing fee	—

TABLE 1 (Continued)

Statute	Date Enacted	Type and Acreage of Land or Program Affected by Statute*	Type of Statute (RS or PILT (%))	Deductions Made Before Computation of Payments
57 Stat. 19, 16 U.S.C. § 835 c-1(a) Columbia River Basin Project (Digest LL)	1937	Land acquired for the Columbia Basin Project (58,900)	PILT—to be negotiated by Secretary of the Interior ^a	None
50 Stat. 522, 7 U.S.C. § 1012 Bankhead Jones Farm Tenant Act (Digest LM)	1937	Submarginal land acquired under Title III of the Act	RS—25% of net revenue	"Gross receipts less applicable refunds & adjustments"
55 Stat. 650, 33 U.S.C. § 701 c-3 Army Corps of Engineers (Digest LN)	1941	Land acquired for flood control purposes (6,734,800)	RS—75% of gross revenues	None
58 Stat. 887, 11 designated Watersheds Under the Dept. of Agriculture (Digest LO)	1944	Land acquired for runoff and waterflow retardation by the Sec. of Agriculture	PILT—1% of purchase price or 1% of value when acquired	No payments have ever been made under this legislation
60 Stat. 765, 42 U.S.C. § 2208 Atomic Energy Commission Act (Digest LP)	1946	Land acquired by the Atomic Energy Commission (48,500)	PILT	None
61 Stat. 681, 30 U.S.C. § 601-03 Sale of Materials from Federal Lands (Digest LQ)	1947	All public lands under control of Departments of Agriculture and Interior excluding National Parks and Monuments, and Indian lands	RS—Interior—same % as sale of public lands Agriculture—% will depend on statute under which land is administered O&C statute applies to O&C lands. Coos Bay statute applies to Coos Bay Lands	Depends upon Acts admitting States to Union or particular statute under which other payments from the affected lands are made
61 Stat. 913, 30 U.S.C. § 355 Mineral Leasing on Acquired Lands (Digest LR)	1947	All acquired land not covered by existing "mineral leasing laws" but excluding lands acquired for National Parks and Monuments (5,195,421)	RS—% shared varies in the same manner as prescribed for other receipts from lands affected by the lease	Varies depending on applicable statutes
62 Stat. 568, 16 U.S.C. § 577g Superior National Forest ("BWCA") (Digest LS)	1948	The Boundary Waters Canoe Area of Superior National Forest (743,700)	PILT— $\frac{3}{4}$ of 1% of the appraised value	None
63 Stat. 377, 40 U.S.C. § 490 General Services Administration (Digest LT)	1949	Real property declared surplus by Government Corporations under Surplus Property Act, 1944	PILT	No payments ever made under this legislation
64 Stat. 849, 16 U.S.C. § 406d-1 Grand Teton National Park (Digest LU)	1950	Land acquired for Grand Teton National Park in Teton County, Wyo. after March 15, 1943, (37,000)	PILT—year of acquisition and next 9 years full taxes paid; next 20 years declining 5% each year. May not exceed 25% of receipts of Park in any one year	Any taxes paid on newly acquired land are deducted from the PILT before payment
64 Stat. 1101, 20 U.S.C. § 237 Educational Impact Grants (Public Law 874) (Digest LV)	1950	Property acquired after 1938	PILT	Other financial compensation received

TABLE 1 (Continued)

Political Subdivision Receiving Payments	Date of Payments According to Statute	Restrictions Placed on the Use of Payments	Administering Agency	Price/Value At Which Share Is Calculated	Method of Assessment of Land for PILT
State or political subdivision with whom Sec. of the Interior has negotiated agreements	Annually, no specific date	None	Dept. of the Interior (Reclamation Bureau)	Result of negotiation between Sec. and local officials	6
Counties in which the land is located	End of calendar year	Shared revenue must be used for school and road purposes	Dept. of Agriculture (Forest Service) and BLM	% of net revenue	—
State (to be expended for benefit of counties)	End of fiscal year	State must pay the money to the county having the land for its schools and roads	Dept. of the Army (Corps of Engineers)	% of revenue derived from leasing acquired lands	—
County	Annually	None	Dept. of Agriculture (Forest Service)	% of purchase price or 1% of value when acquired	—
State and local governments	Discretion of the Commission	None	Atomic Energy Commission	PILT is to be made at the discretion of the AEC	Assessed value of land at time of acquisition
States or counties depending upon the applicable law	Depends upon applicable law	Restrictions vary depending upon applicable statutes	Dept. of the Interior (BLM), Department of Agriculture	Negotiated or bid sale price	
States or counties depending upon applicable statutes	End of fiscal year depending on applicable statute	Varies depending on applicable statute	Dept. of the Interior (BLM)	% of products mined	—
Minnesota for Cook, St. Louis and Lake Counties	End of fiscal year	None	Dept. of Agriculture (Forest Service)	% of appraised value of land	Land is re-appraised every ten years by the Forest Service
Not specified in statute	Not given	None	General Services Administration	Not given in statute	—
Wyoming for Teton County	End of fiscal year	None	Dept. of the Interior (Park Service)	Amount of taxes last paid when privately owned is the base used	—
School districts	Annually	None	Office of Education	Assessed value all property in school district (10% must be Federally owned)	Local Assessment

TABLE 1 (Continued)

Statute	Date Enacted	Type and Acreage of Land or Program Affected by Statute*	Type of Statute (RS or PILT (%))	Deductions Made Before Computation of Payments
68 Stat. 93, 33 U.S.C. § 981 St. Lawrence Seaway Act (Digest LX)	1954	Land acquired by the St. Lawrence Seaway Development Corporation (2,900)	PILT—in discretion of Corp.	None
69 Stat. 719, Trinity River Basin Project (Digest LY)	1955	Lands acquired for construction of the Trinity River project (19,800)	PILT	None
69 Stat. 721, 40 U.S.C. §§ 521-24 Payments on RFC Property (Digest LZ)	1955	Property formerly held by RFC (800)*	PILT	Any other PILT made with respect to the same lands
74 Stat. 1024, 43 U.S.C. § 853 Mineral leasing on State selected indemnity lands (Digest LAA)	1960	Mineral bearing lands selected by the States as indemnity for school section lands	RS—90% of rents and royalties on the selected lands	None
78 Stat. 701, 16 U.S.C. § 715s Migratory Bird Conservation Act (Digest LAB)	1964 ⁸	Migratory Bird Sanctuaries on both public domain and acquired land (7,865,200)	RS—PILT, Public domain 25% of revenue Acquired land 25% revenue or $\frac{3}{4}$ of 1% of appraised value	Necessary expenses are deducted by each sanctuary
78 Stat. 988, 43 U.S.C. § 1421 Public Sale Act as applied to Alaska (Digest LA)	1964	Vacant, unreserved lands located in Alaska, required for orderly growth of the community	RS—90% of proceeds from the sale of certain land in Alaska until 12-31-70	Price paid to publish notice of sale paid by purchaser, and is not considered part of sale price
Klamath Wildlife Refuge Act 78 Stat. 859; 16 U.S.C. § 695m (Digest LAC)	1964	Lands in Lower Klamath National Wildlife Refuge and the Tule Lake National Wildlife Refuge (172,000)	RS—25% of net revenues received from leasing of lands not to exceed 50% of taxes levied on similar private lands	Cost of collection

TABLE 1 (Continued)

Political Subdivision Receiving Payments	Date of Payments According to Statute	Restrictions Placed on the Use of Payments	Administering Agency	Price/Value At Which Share Is Calculated	Method of Assessment of Land for PILT
St. Lawrence County, Massachusetts Town—Village & School Dist.	None (Local tax due dates)	None	Dept. of Transportation	Based on local tax rates	Local Assessment
Trinity County	Annually (Local tax due dates)	None	Dept. of the Interior (Reclamation Bureau)	Payment must equal lost taxes	Local assessment at time of taking is used to establish base figure locally
State & local taxing units	Date local taxes due	None	GSA and other "holding" agencies	Local tax rate	Local assessment at time of taking is used to establish base figure locally determined
States	After Dec. 31 and June 30	None	Dept. of the Interior (BLM)	Based on rents and royalties paid for mineral leases	---
Counties	End of fiscal year	Solely for the benefit of schools and roads of the county	Dept. of the Interior (Bureau of Sport Fisheries and Wildlife)	% of revenue or % of appraised value	Every five years, using Agriculture Dept. tables of average farm values
Alaska	As soon as practicable after June 30	None	Dept. of the Interior (BLM)	Selling price must at least equal the appraised fair market value	Standard real estate appraisal methods
Three counties in which Refuges located	Annually (after close of fiscal year)	Must be used for public schools and roads	Dept. of the Interior (Bureau of Reclamation)	Leasing proceeds	---

*Acreage figures are those supplied by appropriate Federal agencies for 1966 and used in the resource data bank of this study. Acreages are shown in parentheses. It should be remembered that with respect to revenue sharing statutes, the number of acres subject to a particular statute is not determinative of the amount of revenue shared. Rather, it is the amount of revenues produced which determines the shared amounts. In the case of payment in lieu of tax statutes, the amount of the payment is more closely related to the amount of the acreage involved.

1. K-V charges are a separate account and, as such, are not considered in the determination of gross revenues. 16 U.S.C. § 576(b) (1964).
2. Date of original enactment. Present provisions enacted in 1937, 50 Stat. 874.
3. Date of original enactment. Present provisions enacted in 1939, 53 Stat. 753.
4. 25% is used for administrative costs and any balance is paid into the General Fund of the U.S. Treasury.
5. 87½% of remainder is to pay administration costs.
6. In 1948, agreements were concluded with four counties in Washington which provide for the annual payments to each of the counties of the lesser of (1) the taxes which would have been levied on the land had it remained in private ownership, or (2) 50% of the revenues derived from the leasing of such lands.
7. The remaining 10% is retained by the Federal Government essentially to cover the costs of administering the outstanding leasehold interests to which the selected lands may be subject.
8. Date of amendment, original enactment 1935, 49 Stat. 383.

*Held by GSA only.