

Example of County Apportionment of the 2026 Natural Resources Land PILT Payment

	Acreage	Payment
Total Acquired Natural Resources Land	1a. 53,790.24	1b. \$300,000
Consolidated Conservation Acquired Natural Resources Land ⁽¹⁾	2a. 23,669.76	2b. \$125,000
Non-Consolidated Conservation Acquired Natural Resources Land	3a. 30,120.48	3b. \$175,000
Transportation Wetlands Natural Resources Land	4a. 2,840.37	4b. \$15,000
Wildlife Management Natural Resources Land	5a. 14,201.86	5b. \$75,000
Military Game Refuge Natural Resources Land	6a. 0.00	6b. \$0
County-Administered Other Natural Resources Land	7a. 48,590.86	7b. \$150,000
Land Utilization Project (LUP) Natural Resources Land	8a. 7,619.05	8b. \$40,000
Total DNR-Administered Other Natural Resources Land	9a. 121,477.17	9b. \$375,000
Consolidated Conservation County-Administered Other Natural Resources Land ⁽¹⁾	10a. 41,302.24	10b. \$127,500
Non-Consolidated Conservation County-Administered Other Natural Resources Land	11a. 80,174.93	11b. \$247,500
Lake Vermillion/Soudan Underground Mine Natural Resources Land	12a. 0.00	12b. \$0
Ditch Assessments of State Owned Lands in Consolidated Conservation Areas	13a. 0.00	13b. \$0
Total PILT Natural Resource Land Coverage within a County	14a. 248,519.55	14b. <u>\$45,976</u>
Total 2026 Natural Resources Land for County (1b. + 4b. + 5b. + 6b + 7b. + 8b. + 9b. + 12b. + 13b + 14b)		15. \$1,000,976

Wildlife Management and Military Game Refuge Payment Apportionment ⁽²⁾

Total Amount to be Distributed (5b. + 6b.)	16.	\$75,000
County Distribution ⁽³⁾ (16. x % attributed to County)	17.	\$45,572
School Distribution (16. x % attributed to School)	18.	\$18,017
Township Distribution ^(4, 8) (16. x % attributed to Township)	19.	\$11,411

Lake Vermillion/Soudan Underground Mine Payment Apportionment ⁽⁵⁾

Total Amount to be Distributed (12b.)	20.	\$0
County Distribution (20. x 33.333%)	21.	\$0
School Distribution (20. x 33.333%)	22.	\$0
Township Distribution ⁽⁸⁾ (20. x 33.333%)	23.	\$0

Ditch Assessments Apportionment ⁽¹¹⁾

Total Amount to be distributed for Ditch Assessments of State-Owned Lands (13b.)	24.	\$0
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Regular Payment Apportionment

Total Amount to be Distributed (15. - 16. - 20. - 24.)	25.	\$925,976
Consolidated Conservation Land Fund Apportionment ⁽¹⁾⁽⁶⁾ {(2b. + 10b.) x 15%}	26.	\$37,875
Remaining Balance after Consolidated Conservation Land Fund Apportionment (25. - 26.)	27.	\$888,101
County Property Tax Levy Reduction Apportionment (25. x 40%)	28.	\$370,390
Remaining Balance after County Property Tax Levy Reduction Apportionment (27. - 28.)	29.	\$517,711
County Resource Development Fund Apportionment ⁽⁷⁾ (7a. x \$0.642)	30.	\$31,195
Remaining Balance after County Resource Development Fund Apportionment (29. - 30.)	31.	\$486,515

Township Property Tax Levy Reduction Apportionment ^(8, 9) $\{(1b. + 4b. + 7b. + 8b. + 9b.) \times 10\%\}$	32.	\$88,000
Acquired Natural Resources Land ⁽¹⁰⁾ $(1b. \times 10\%)$	33.	\$30,000
Transportation Wetlands Natural Resources Land ⁽¹⁰⁾ $(4b. \times 10\%)$	34.	\$1,500
County-Administered Other Natural Resources Land ⁽¹⁰⁾ $(7b. \times 10\%)$	35.	\$15,000
Land Utilization Project (LUP) Natural Resources Land ⁽¹⁰⁾ $(8b. \times 10\%)$	36.	\$4,000
DNR-Administered Other Natural Resources Land ⁽¹⁰⁾ $(9b. \times 10\%)$	37.	\$37,500
Remaining after Township Property Tax Levy Reduction Apportionment (31. - 32.)	38.	\$398,515
County General Fund Apportionment (\$35,000 or 38. whichever is lesser) ⁽¹²⁾	39.	\$35,000
Remaining amount to be used for County Property Tax Levy Reduction ⁽¹²⁾ (38. - 39.)	40.	\$363,515

Recap of Apportionment (All Three Apportionments)

Total Wildlife Management and Military Game Refuge Distribution Payment (16.)	41.	\$75,000
Total Lake Vermillion/Soudan Underground Mine Distribution Payment (20.)	42.	\$0
Total Ditch Assessment for State-Owned Lands Distribution Payment (24.)	43.	\$0
Total Consolidated Conservation Land Fund Distribution Payment (26.)	44.	\$37,875
Total County Resource Development Fund Distribution Payment (30.)	45.	\$31,195
Total Township Property Tax Levy Reduction Distribution Payment (32.)	46.	\$88,000
Total County General Fund Distribution Payment (39.)	47.	\$35,000
Total County Property Tax Levy Reduction Distribution Payment (28. + 40.)	48.	<u>\$733,906</u>
Total Apportionment (41. + 42. + 43. + 44. + 45. + 46. + 47. + 48)	49.	\$1,000,976

Subscript Notations and Statute References

- (1) The total Consolidated Conservation lands payment for Acquired Natural Resource Lands and DNR Administered Other Natural Resource Lands is reflected on the payment detail. The individual program ConCon amounts reflected in this example are for explanation purposes only.
- (2) Except as provided in (b) and (c), M.S.477A.14 Subdivision 3(a) indicates that the wildlife management land and military refuge land PILT payments shall be distributed to the county, townships, and schools (but not to a city or to special taxing districts or TIF districts) where the property is located on the same basis as the current year net tax capacity based real property tax collections are distributed. Within a county subject to the metro area or Iron Range fiscal disparity laws, there is no area-wide distribution of such amounts. This example is using a County Tax Rate of 87.377%, a School Tax Rate of 34.544%, and a Town Tax Rate of 21.878%.
- (3) M.S.477A.14 Subdivision 3(b) indicates that Winona County's Wildlife Management Natural Resource Lands are to be distributed to the school districts and towns only, not to the county.
- (4) M.S.477A.14 Subdivision 3(c) indicates that the city of Columbus and the city of Nowthen within Anoka County, the city of Rice Lake in St. Louis County, the city of Credit River in Scott County, and the city of Scandia within Washington County shall continue to receive PILT payments as if it were still a township provided that the city does not pass an ordinance prohibiting hunting within the boundaries of the city.
- (5) M.S. 477A.17 allows for the portion of the payment relating to the Lake Vermillion State Park and Soudan Underground Mine is 1.5% of the appraised value and is to be distributed to the taxing jurisdictions containing the property as follows: one-third to the school districts; one-third to the town; and one-third to the county. The payment to school districts is not a county apportionment under section 127A.34 and is not subject to aid recapture. Each of those taxing jurisdictions may use the payments for their general purposes with the exception of any township payments to Unorganized Township 63-17, which must be used for ongoing operations and maintenance of the public safety facility.
- (6) M.S. 477A.14 Subdivision 2 provides that at least 15 percent of the amount paid on account of consolidated conservation (con con) lands must be distributed by the county for use as provided in M.S. 84A.51, Subd. 4, clause (1). The remainder of the payment will be distributed in proportion to the distribution described under the "Regular Apportionment" section of this example.
- (7) M.S. 477A.14 Subdivision 1(1) provides that if the apportionment to the county resource development fund is less than \$5,000, it may be deposited in the county general revenue fund instead.
- (8) M.S. 477A.14 Subdivision 1(2) provides that if the township is organized then the funds received shall be used for property tax levy reduction. If the township is unorganized then the funds are to be deposited in the county general revenue fund and used either for property tax levy reduction, or used for maintenance of roads within the township. If there is no township (i.e. a city) then this distribution step is skipped.
- (9) 477A.14 Subd. 1(2) provides that a township would receive a distribution from the township apportionment amounts depending upon the type and acreage of natural resource lands contained within their boundaries.
- (10) 477A.14 Subd. 1(2) provides that the total township apportionment amount equals 10% of the gross PILT payments collected from Acquired Natural Resources Land, DNR-Administered Natural Resources Land, County-Administered Natural Resources Land, Land Utilization Project (LUP) Natural Resources Land, and Transportation Wetlands Natural Resources Land.
- (11) The payments received for ditch assessments of state-owned lands in consolidated conservation areas as defined in 477A.12 Subdivision 1(10) are to be distributed and used for those local assessments and should not be included as part of the general distribution process.
- (12) 477a.14 Subd. 1(3) provides that any remaining funds shall be deposited to the general levy up to \$35,000. Any excess greater than \$35,000 shall be utilized for provide property tax levy reductions.