

# **Federal Land Payments in Utah**

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## ◆ Introduction

This report briefly describes the receipt-sharing land payment programs of state and federal government. A more detailed discussion and analysis of per acre payments, or what are more commonly referred to as Payments In Lieu of Taxes (PILT), is also provided. This report is the third update to earlier reports on this issue.

\* \* \* \* \*

Approximately one-third of the land in the United States is federally owned. In Utah, the federal government owns 63 percent of the land base and only Nevada has a higher percentage of federal ownership. Table 1 provides 1999 land ownership by county in Utah.

The magnitude of federal land ownership alters local governments' tax and revenue structures. Federal lands are exempt from property taxes. In Utah, property taxes are local governments' largest source of revenue and help pay for services provided by counties, cities, school districts, and special-service districts. In a county such as Garfield County, where an estimated 90 percent of the land is publicly owned, a large part of the land base is not part of the tax base. This places a fiscal burden on local government. As a result, the federal government has established land payment programs to compensate local governments for tax-exempt federal land within their jurisdiction. These programs can be categorized into two types: receipt-sharing and per acre federal land payments.

Receipt-sharing programs have been established by Congress for minerals extracted from federal lands, revenue generated from National Forests, revenue from fish and wildlife refuges, and revenue from grazing. Per-acre payments, also known as Payments in Lieu of Taxes (PILT) have been established for specific federal lands. In 1999, Utah received over \$42 million from federal land payments. These payments are shown in Table 2.

1920 Mineral Leasing Act (30 U.S.C. Section 181). This Act, as amended, requires that 50 percent of the revenues collected from the development of federally leased minerals be given to the state of origin. In 1999, Utah received \$31.4 million from mineral lease royalties and bonuses. States can use mineral lease monies for any governmental purpose as long as a priority is given to those subdivisions of the state that are adversely impacted, socially or economically, by the development of minerals leased under the Act. In Utah, mineral lease monies are used for roads, public education, higher education, water and geological research, and other public services, particularly in areas that are impacted by natural resource development.<sup>1</sup>

In Utah, a portion of mineral lease revenues is used to make per-acre payments to counties with school or institutional trust lands, lands owned by the Division of Parks and Recreation, and lands owned by the Division of Wildlife Resources. These payments, known as state PILTs, are funded only after all other allocations from the Mineral Lease Account have been made. Mineral lease revenues in Utah between 1980 and 1999 are shown in Table 3. In FY 1999, counties received \$0.58/acre. The portion of mineral lease revenues that were distributed as state PILTs in FY 1999 are provided by county in Table 4.

**Forest Receipts** -- Another significant program is the 1908 National Forest Revenue Act (16 U.S.C. Section 500). This Act provides states with 25 percent of the gross receipts from timber harvests, grazing, recreation and other activities on the National Forests. The revenues must be used for support of schools and roads. During 1999, Utah received \$1.5 million from this program and the revenue was split equally between school districts and counties. Table 5 provides the total receipt-sharing payments from the National Forests.

**Fish and Wildlife Payments** -- The Refuge Revenue Sharing Act (16 U.S.C. Section 715) provides local governments with revenue sharing payments from all lands administered by the Fish and Wildlife Service. Payments of purchased land are based on the greatest of: 25 percent of net receipts produced from the land, 3/4 of 1 percent of the appraised value, or \$0.75 per acre. Public domain land (land that has never been on the tax rolls) shares 25 percent of net receipts. When receipts are not sufficient to make required payments Congress is authorized to appropriate funds to make up any shortfall. Payments can be used for any governmental purpose. In 1999 Utah received a total of \$42.124 from Refuge Revenue Sharing. Table 6 shows these payments.

## ◆ **Payments in Lieu of Taxes (PILT) Act**

In October of 1976, Congress passed Public Law 94-565, commonly referred to as the Payment in Lieu of Taxes (PILT) Act. PILT are payments made by the federal government to local governments on a per acre basis, less other federal land payments paid to units of local government. PILT are designed to supplement other federal land receipt-sharing payments local governments may be receiving. Payments received under the Act may be used by recipients for any governmental purpose.

In July of 1983, the PILT Act was amended. This amendment refined the definition of “unit of general local government,” and added a new section authorizing state governments to enact legislation to reallocate PILT payments to other smaller units of general purpose government.

A second amendment in October of 1994, called for increases to the \$0.75/\$0.10 variables used to compute entitlement land payments and to the population table used to determine each unit of local government’s population ceiling. The increases were made effective with the September 1995 PILT payment and have increased annually, or been phased-in, over a five year period.

After Oct. 1, 1999, a provision in the PILT law adjusts the authorization levels for inflation. The standard and minimum rates, as well as the payment ceilings will be adjusted. At the beginning of each fiscal year, all of these levels will be raised based on the change in the Consumer Price Index, published by the Bureau of Labor Statistics of the Department of Labor, for the 12 months ending on the preceding June 30. This is an unusual degree of inflation adjustment; no other federal land agency's payment program has this feature. This adjustment applies only to authorization levels, rather than appropriations. Increases in the amounts authorized do not necessarily lead to a commensurate increase in the funds received by the counties. All funds must be appropriated by Congress.

### **I. Section 6902 “Entitlement Land” Payments**

The increase in population cap dollar amount during fiscal year 1994 changed from \$50 if population was less than or equal to 5,000 (FY 1997 through FY 1994) to \$62 during FY 1995, \$74 during FY 1996, \$86 during FY 1997, \$98 during FY 1998, and \$100 during FY 1999.

### **Fiscal Year 1999 Entitlement Land Payment Formula**

The Bureau of Land Management calculates PILT payments based on a complex calculation formula established by law. This formula includes five variables: number of entitlement acres within a local unit of government (usually counties), other federal land payments received during the prior year<sup>2</sup>, a population determined ceiling, the existence of state pass-through laws, and (after FY1999) the Consumer Price Index.

The amount paid<sup>3</sup> in FY 1999 (beginning October 1, 1998) is the higher of the following:

1. \$1.82 (which includes the inflation adjustment) for each acre of "entitlement land" within the boundaries of the unit of government, reduced by the amount of certain federal land payments that were received in the preceding fiscal year (this option is called the standard provision), or
2. \$0.24 (which includes the inflation adjustment) for each acre of "entitlement land" within the unit of government with no deduction for federal land payments (this option is called the minimum provision).<sup>4</sup>

Payments under both formulas are subject to a population-dependent ceiling. The payment ceiling is a sliding scale that for FY 1999 starts at \$121.15 per capita for population less than or equal to 5,000 and \$48.46 per capita for a population less than or equal to 50,000. A unit of government may not be credited for a population of more than 50,000. The most recent census population is used and populations equal to or greater than 5,000 are rounded to the nearest thousand. Table 7 provides the population constraints for payments.

## **II. Section 6904**

one percent of the fair market value of the lands at the time of acquisition and are made annually for five years following the acquisition.

**III. Section 6905**

Section 6905 of the PILT Act authorizes payments for any lands or interest in land owned by the government in the Redwood National Park or acquired in the Lake Tahoe Basin under the Act December 23, 1980. Section 6905 does not affect Utah.

## ◆ Data Analysis

The District of Columbia and all 50 states are eligible to receive PILT. The 12 western states, however, receive approximately 83 percent of the total payments. California and New Mexico receive the most. Figure 1 shows the top ten PILT by state in 1999.

Utah received \$9.78 million in PILT during federal fiscal year 1999 and is the fifth-largest PILT state. Over the 23-year history of PILT payments, Utah's share has fluctuated from a low of \$6.4 million in 1978, to a high of \$9.9 million in 1987. PILT fluctuate because of the complex calculation formula that includes population (because of the payment ceiling) and prior year federal land payments in determining the amount paid. As the population and other federal land payments increase or decrease, so do federal PILT. The amounts paid are also complicated by the two-tier formula.

After Utah's low PILT amount in 1978, Utah's PILT gradually increased until 1987. From 1988 to 1995 the PILT generally decreased annually. Since 1996, Utah's PILT have remained fairly constant.

In terms of constant dollars, Utah's first PILT payments in 1977 were only 36 percent of PILT payments in 1999. Figure 2 provides federal PILT in Utah in both current and constant dollars.

Although PILT can be as high as \$1.82 per entitlement acre, counties in Utah typically receive much less because payments are subject to a ceiling based on population and certain federal land payments are deducted. PILT were established in 1976. From 1977 to 1999, Utah has received an average of \$0.27 per entitlement acre. Figure 3 depicts PILT per acre from 1977 to 1999.

As displayed in Table 8 and Figure 4, Box Elder County receives the highest amount of PILT with \$887,078 in 1999, followed by Washington County (\$836,325), Tooele County (\$747,505), Iron County (\$700,535), and Uintah County (\$653,683). Weber, Daggett, Davis, and Morgan counties receive the smallest amounts.

While federal land payments make up only a small portion of total state revenues (mineral lease revenues comprised 0.87 percent of total state revenues in 1999), they do represent a sizeable contribution to many county governments. For example, federal PILT were higher than sales tax revenues in 14 of Utah's 29 county governments in 1997 (latest data on county revenues available).

One measure of the contribution to local governments of federal PILT is the ratio of federal PILT received to approved county general fund budget revenues. Using this measure, four counties (Sanpete, Box Elder, Iron, and Juab) received over 6 percent of their total general fund revenues from federal PILT in 1997. Sanpete County was the most dependent at approximately 7 percent. The metropolitan counties and counties close to the Wasatch Front, including Salt Lake, Davis, Weber, Morgan, Cache, and Utah, had the smallest dependency with less than 1 percent. This data is shown in Figure 6.

The ratio of all land payments that county governments receive to general fund budget revenues is even more striking. County governments regularly receive federal PILT, state PILT, Refuge Revenue Sharing and a portion of Forest Service Receipts. County governments are also eligible for mineral lease allocations through the Community Impact Board, but these grants are competitive and are not provided regularly to county government. Figure 7 shows total land payments to counties as a percentage of approved general fund revenues in 1997. Using this measure, Wayne County is the most dependent with almost 12 percent of general fund revenues coming from land payment programs. Twelve counties receive 5 percent or more of their general fund revenues from land payment programs.

## ◆ Issues

The use and management of public lands continues to receive increased attention. Debate about the size and application of PILT has also increased. The most recent federal land issues include:

1) 1999 congressional action on PILT, 2) increasing federal PILT funds, 3) revenue sharing and declining timber sales, and 4) fairness of federal PILT.

### 1. **1999 Congressional Action on PILT**

The Senate Budget Resolution recently passed legislation which will further fund the PILT program by an additional \$25 million in FY 2000 bringing the total to \$145 million for FY 2000. More good news followed with an additional \$270 million appropriated for the PILT program over the next five years. However, these are non-binding numbers. The actual numbers arrived during the first week of July with the Senate appropriating an additional \$5 million in FY 2000 for the PILT program. However, the House has chosen to freeze funding levels at FY 99 numbers of \$125 million. The House overwhelmingly passed an amendment to the Interior Appropriations which increases PILT funding by an additional \$15 million. The Senate went into recess for the month of August, but not before Senator Spencer Abraham (R-MI) sponsored an amendment which will add an additional \$15 million to PILT as well.

### 2. **Increasing Federal PILT Funds**

Many people believe that the current level of PILT funding from the federal government is inadequate. The federal government has been criticized for not paying local counties the amount of PILT that was initially intended when PILT was instituted. Congressman John Peterson from Pennsylvania's Fifth District argued in July of 1998, "If you or I were to skip out on paying our property taxes, we would eventually lose our land. But the federal government, which is the largest holder of land, owning 40% of our nation, it is the most

because of federal rules that restrict logging to protect endangered animals, birds and plants. However, a bipartisan bill, approved in November 1999, includes a new payment formula that critics say encourages the government to cut down more trees.

#### **4. Fairness of Federal PILT**

In 1998, the U.S. Bureau of Land Management and the U.S. Forest Service jointly conducted a study to better judge the fairness of current PILT and related revenue sharing programs and their relation to services that county governments provide on federal lands. Congress directed this study to assess the tax equivalency of PILT funds and to describe the nature and extent of related benefits and costs.

The tax equivalency portion of this study requires estimating how much tax revenue PILT property would generate if taxed as non-public lands. Tax equivalency information was developed through a coordinated effort involving the research team, county tax personnel, and agency land specialists. This study used a nationwide random sample of 105 counties (40 from the Interior West).

Although several versions of tax equivalency were evaluated, the comparison between potential property taxes and PILT payments or PILT plus revenue sharing (RS) payments are probably the most appropriate; both were expressed on a per-acre basis. Though many individual counties nationwide were tax equivalent in FY 1997, little evidence of aggregate tax equivalency was found. This study shows that in the Interior West, potential taxes exceed PILT payments by \$0.57 per acre, and PILT plus RS payments by \$0.42 per acre respectively; while nationwide, potential taxes exceed PILT or PILT plus RS payments by \$1.31 and \$0.94 per acre respectively.

However, according to the PILT versus Taxes version of equivalency, 51 percent of all counties are tax equivalent (ie. PILT are greater than or equal to property taxes), while under the PILT plus RS version, about 62 percent are equivalent. If revenue sharing

## ◆ Glossary

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**Acre:** measure of area (640 acres = 1 square mile)

**Constant Dollars:** Dollar amount adjusted for inflation for a specific year.

**Entitlement Lands:** Consists of lands in the National Forest System and the National Park System, lands administered by the Bureau of Land Management, and lands dedicated to the use of Federal water resource development projects. Also included are dredge disposal areas under the jurisdiction of the Army Corps of Engineers, National Wildlife Reserve Areas withdrawn from the public domain, inactive and semi-active Army installations used for non-industrial purposes, and certain lands donated to the United States Government by State and local governments.

**Federal Fiscal Year (FY):** A 12 month period starting October 1 and ending September 30.

**Federal Power Act:** This Act provides for federal regulation and development of water power and resources, authorizing the Federal Energy Regulatory Commission (FERC) to issue licenses for hydroelectric project works, including dams, reservoirs and other works to develop and improve navigation and to develop and use power. The Act also authorizes FERC to regulate the transmission and sale of electric energy in interstate commerce. This summary focuses on the licensing provisions for hydroelectric projects.

**Land Exchange:** The process of "trading" or "swapping" lands. The lands to be exchanged must be of equal monetary value and located within the same state. Through exchanges, non-federal parties can acquire lands with development or economic potential - commercial, industrial, residential, or agricultural. In turn, the federal government acquires lands offering public recreation, wildlife, and resource values.

**Mineral Lease Payments:** Monies or royalties given to federal government by mineral companies that are leasing federal land. These payments are then split by the federal government and the state government.

## ◆ Glossary

property taxes due to federal ownership of certain lands within their boundaries. The PILT payments are determined according to a formula that includes population, the amount of federal land within the county, and offsets for certain federal payments to the county such as oil and gas leasing, livestock grazing, and timber harvesting fees.

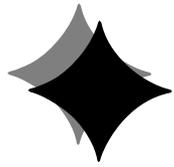
Congress appropriates PILT payments annually, and the Bureau of Land Management administers appropriated disbursement to individual counties.

**Population Ceiling:** The law restricts the payment a county may receive based on population. For example, a county with a population of just 1,000 people will not receive a PILT payment over \$110,000 (\$110 per person); a jurisdiction with a population of 30,000 will not receive a payment over \$1,650,000 (\$55 per person). No county may receive a PILT payment over \$2,200,000 regardless of population.<sup>6</sup>

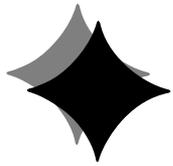
**Public Law 94-565:** Passed by Congress in October of 1976, this act, commonly referred to as the “Payments in Lieu of Taxes Act” provides for payments to local units of government containing certain federally-owned lands. The Act was amended in 1983 and 1994. The Bureau of Land Management, an agency of the Interior Department, distributes the PILT payments to eligible units of local governments each year.

**Receipt-Sharing (also known as Revenue Sharing):** Federal property is generally exempt from state and local taxation, therefore, Congress has enacted a variety of mechanisms that provide for sharing of federal land-related revenues and receipts with the state or local governments.

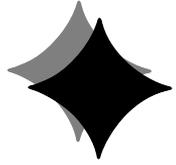
**Refuge Revenue Sharing Act:** This Act requires the Secretary of the Interior to distribute funds from revenue-producing activities on federal conservation lands to counties to offset loss of property tax revenues. Types of receipts include: revenue from sale of timber, grazing and minerals on reserve area lands and sale of carcasses of certain animals. Twenty-five percent of net receipts goes to counties. Seventy-five percent goes to the Revenue Sharing Fund.



# Tables



# Figures



# Appendix

**Table 1**  
**1999 Estimated Land Ownership in Utah by County**

County	BLM	Forest Service	National Rec. Area	National Wildlife Refuge	USFS & BLM Wilderness Area	Military	National Parks	Bankhead Jones	Total Federal Acres	Federal as % of Total
Beaver	1,150,460	138,937							1,289,398	78.0%
Box Elder	1,070,623	90,615		38,139	11,545	215,411	2,264		1,428,597	39.6%
Cache	52	223,674			54,582				278,308	37.2%
Carbon	419,835	30,327							450,162	47.5%
Daggett	115,743	167,480	77,677						360,900	80.6%
Davis	372	37,196				6,598			44,166	22.9%
Duchesne	206,552	453,680			263,882				924,115	44.7%
Emery	2,062,072	210,652					2,085		2,274,808	79.8%
Garfield	1,489,829	1,011,544	305,563		25,100		142,199	8,094	2,982,329	90.0%
Grand	1,559,814	57,321				1,631	75,362		1,694,128	71.7%
Iron	957,731	236,507			7,083		8,859		1,210,180	57.3%
Juab	1,424,627	100,292		14,916	18,886	225		16,475	1,575,422	72.6%
Kane	1,633,909	125,342	381,627		21,426		18,265		2,180,569	85.4%
Millard	2,882,743	368,870							3,251,613	76.5%
Morgan	741	17,010							17,751	4.6%
Piute	163,947	196,026							359,973	74.3%
Rich	169,658	50,194							219,853	33.4%
Salt Lake	2,905	48,523			40,449	13,699			105,577	21.4%
San Juan	2,076,670	403,623	262,260		46,146		265,427		3,054,127	61.0%
Sanpete	136,952	390,869				769			528,591	51.7%
Sevier	207,482	716,521					4,420		928,423	76.0%
Summit	1,482	350,638			164,267				516,388	43.1%
Tooele	1,899,843	135,960		1	21,718	1,574,781		5,205	3,637,508	81.3%
Uintah	1,411,944	269,380		8,975			50,682		1,740,981	60.5%
Utah	99,577	440,729			37,764	17,442	235		595,747	46.7%
Wasatch	3,271	370,393							373,665	49.3%
Washington	629,170	345,188			52,101		132,018		1,158,477	74.5%
Wayne	893,447	159,976	98,370				198,973		1,350,765	85.6%
Weber	41	63,150				3,787			66,978	18.2%
<b>State Total</b>	<b>22,671,492</b>	<b>7,210,617</b>	<b>1,125,497</b>	<b>62,032</b>	<b>764,951</b>	<b>1,834,346</b>	<b>900,788</b>	<b>29,773</b>	<b>34,599,495</b>	<b>63.9%</b>

These numbers are an approximation that include State Sovereign Lands, but not all water area.

Source: Trust Lands GIS database.

**Table 1 (continued)**  
**1999 Estimated Land Ownership in Utah by County**

County	American Indian	*Private	Utah State Parks & Rec. Areas	Utah State Wildlife Reserves	State Trust Lands	Sovereign Lands (state)	Total State Acres	State as % of Total	Total Acres
Beaver		205,316	110	11,980	146,213	N/A	158,303	9.6%	1,653,016
Box Elder		1,961,498		24,858	192,003	N/A	216,861	6.0%	3,607,049
Cache		434,350	315	16,885	17,876	N/A	35,077	4.7%	747,735
Carbon	73	373,511		13,857	110,029	N/A	123,887	13.1%	947,632
Daggett		47,499		8,719	30,776	N/A	39,495	8.8%	447,894
Davis		115,705	27,498	5,786	31	N/A	33,315	17.2%	193,186
Duchesne	395,848	614,070	3,723	76,206	54,357	N/A	134,287	6.5%	2,068,318
Emery	37	240,425	394	2,837	331,854	N/A	335,085	11.8%	2,850,356
Garfield		168,334	1,520	684	159,544	N/A	161,747	4.9%	3,312,409
Grand	198,090	100,763	3,226	7,529	354,501	N/A	365,255	15.5%	2,363,594
Iron	2,507	757,556		5,804	136,558	N/A	142,362	6.7%	2,112,606
Juab	45,188	367,106		14,183	169,490	N/A	183,673	8.5%	2,171,389
Kane		263,594	1,746		107,466	N/A	109,212	4.3%	2,553,375
Millard	1,157	577,777		24,261	396,238	N/A	420,500	9.9%	4,251,047
Morgan		359,534	841	6,824	4,739	N/A	12,403	3.2%	389,688
Piute		61,745		4,340	58,594	N/A	62,934	13.0%	484,652
Rich		385,789	49	2,642	49,679	N/A	52,371	8.0%	658,012
Salt Lake		377,812	1,168	7,379	277	N/A	8,824	1.8%	492,213
San Juan	1,275,007	412,778	1,067		262,582	N/A	263,650	5.3%	5,005,561
Sanpete		434,105	48	27,560	32,305	N/A	59,914	5.9%	1,022,609
Sevier	1,213	233,175		3,375	55,922	N/A	59,297	4.9%	1,222,107
Summit		653,432	768	15,849	11,521	N/A	28,139	2.3%	1,197,959
Tooele	15,643	573,999	565	1,640	244,759	N/A	246,963	5.5%	4,474,113
Uintah	423,353	461,646	956	9,707	240,602	N/A	251,264	8.7%	2,877,244
Utah		594,218	106	37,083	48,876	N/A	86,066	6.7%	1,276,030
Wasatch	3,021	311,896	22,974	28,094	18,750	N/A	69,818	9.2%	758,401
Washington	27,590	264,140	6,297		97,628	N/A	103,925	6.7%	1,554,131
Wayne		55,595		753	170,151	N/A	170,904	10.8%	1,577,264
Weber		271,247		29,170	1,367	N/A	30,537	8.3%	368,762
<b>State Total</b>	<b>2,388,725</b>	<b>11,678,616</b>	<b>73,371</b>	<b>388,003</b>	<b>3,504,691</b>	<b>1,500,000</b>	<b>5,466,066</b>	<b>10.1%</b>	<b>54,132,902</b>

\* May include some local government.

Source: Trust Lands GIS database.

**Table 2**  
**Federal Land Payments to Utah**  
**(Thousands of Dollars)**

	FY 93	FY 94	FY 95	FY96	FY97	FY98	FY99
Mineral Lease Revenues (1)	\$30,287	\$33,336	\$29,054	\$34,719	\$34,111	\$33,485	\$31,452
Payments in Lieu of Taxes (2)	\$8,885	\$8,829	\$8,683	\$9,587	\$9,308	\$9,477	\$9,783
Forest Service Receipts (3)(4)	\$1,495	\$2,373	\$1,615	\$1,598	\$1,598	\$1,511	\$1,181
Refuge Revenue Sharing Act (5)	\$27	\$27	\$39	\$42	\$49	\$45	\$42
Federal Power Act (3)	\$4	\$5	\$4	\$5	\$4	\$4	N/A
Taylor Grazing Act (6)	\$185	\$202	\$202	\$179	\$159	\$154	\$154
Total	\$40,883	\$44,772	\$39,598	\$46,130	\$45,229	\$44,676	\$42,612

Notes: Amounts rounded to nearest thousand dollars. Data provided on statewide basis. Breakdown by county of revenues from Mineral Leases, Federal Power Act, and the Taylor Grazing Act is currently not available.  
N/A = Not Available at time of printing.

Sources: (1) Governor's Office of Planning and Budget  
(2) Bureau of Land Management, Division of Finance  
(3) Utah Division of Finance  
(4) U.S. Forest Service, Intermountain Region  
(5) U.S. Fish and Wildlife Service, Division of Realty  
(6) Utah Department of Agriculture

**Table 3**  
**Utah Mineral Lease Revenues**  
**(Thousands of Dollars)**

FY	Revenues
1980	\$14,933
1981	\$18,153
1982	\$26,891
1983	\$36,162
1984	\$37,468
1985	\$34,190
1986	\$32,578
1987	\$22,385
1988	\$28,836
1989	\$50,800
1990	\$34,941
1991	\$32,378
1992	\$32,526
1993	\$30,287
1994	\$33,336
1995	\$29,054
1996	\$34,719
1997	\$34,111
1998	\$33,485
1999	\$31,452

Source: Governor's Office of Planning and Budget

**Table 4**  
**State Payments in Lieu of Taxes Allocation**  
**Fiscal Year 1999**

<b>COUNTY</b>	<b>PAYMENT</b>	<b>ACRES</b>	<b>PAYMENT PER ACRE</b>
Beaver	\$85,033	146,609	\$0.58
Box Elder	\$112,739	194,377	\$0.58
Cache	\$12,031	20,743	\$0.58
Carbon	\$65,754	113,369	\$0.58
Daggett	\$17,838	30,755	\$0.58
Davis	\$16,892	29,124	\$0.58
Duchesne	\$36,732	63,331	\$0.58
Emery	\$196,916	339,510	\$0.58
Garfield	\$93,406	161,044	\$0.58
Grand	\$208,402	359,314	\$0.58
Iron	\$80,347	138,530	\$0.58
Juab	\$99,787	172,046	\$0.58
Kane	\$66,375	114,439	\$0.58
Millard	\$229,812	396,227	\$0.58
Morgan	\$3,360	5,793	\$0.58
Piute	\$33,980	58,587	\$0.58
Rich	\$28,671	49,432	\$0.58
Salt Lake	\$1,253	2,160	\$0.58
San Juan	\$153,107	263,977	\$0.58
Sanpete	\$20,306	35,011	\$0.58
Sevier	\$25,826	44,528	\$0.58
Summit	\$9,768	16,841	\$0.58
Tooele	\$141,546	244,044	\$0.58
Uintah	\$142,355	245,440	\$0.58
UTAH	\$34,636	59,718	\$0.58
Wasatch	\$38,572	66,504	\$0.58
Washington	\$62,645	108,009	\$0.58
Wayne	\$97,487	168,081	\$0.58
Weber	\$1,099	1,894	\$0.58
<b>State Total</b>	<b>\$2,116,675</b>	<b>3,649,437</b>	<b>\$0.58</b>

Source: Utah Division of Finance

**Table 5**  
**National Forest Receipt Sharing Payments to Utah**  
**State FY99/Federal FY98**

COUNTY	COUNTY SHARE	SCHOOL DISTRICT SHARE	TOTAL
Beaver	\$11,963.25	\$11,963.25	\$23,926.49
Box Elder	\$8,753.75	\$8,753.75	\$17,507.50
Cache	\$54,616.60	\$54,616.60	\$109,233.20
Carbon	\$2,256.33	\$2,256.33	\$4,512.66
Daggett	\$25,147.66	\$25,147.66	\$50,295.32
Davis	\$4,735.29	\$4,735.29	\$9,470.57
Duchesne	\$71,181.74	\$71,181.74	\$142,363.47
Emery	\$15,906.01	\$15,906.01	\$31,812.02
Garfield	\$74,573.18	\$74,573.18	\$149,146.35
Grand	\$4,298.15	\$4,298.15	\$8,596.30
Iron	\$17,384.64	\$17,384.64	\$34,769.28
Juab	\$11,246.79	\$11,246.79	\$22,493.58
Kane	\$8,857.32	\$8,857.32	\$17,714.63
Millard	\$26,378.17	\$26,378.17	\$52,756.33
Morgan	\$1,924.89	\$1,924.89	\$3,849.78
Piute	\$16,453.34	\$16,453.34	\$32,906.68
Rich	\$10,020.70	\$10,020.70	\$20,041.40
Salt Lake	\$12,043.36	\$12,043.36	\$24,086.71
San Juan	\$33,674.75	\$33,674.75	\$67,349.50
Sanpete	\$29,606.97	\$29,606.97	\$59,213.93
Sevier	\$62,004.49	\$62,004.49	\$124,008.98
Summit	\$64,460.26	\$64,460.26	\$128,920.51
Tooele	\$18,930.31	\$18,930.31	\$37,860.62
Uintah	\$25,979.42	\$25,979.42	\$51,958.84
UTAH	\$45,825.64	\$45,825.64	\$91,651.28
Wasatch	\$43,000.39	\$43,000.39	\$86,000.78
Washington	\$28,119.02	\$28,119.02	\$56,238.03
Wayne	\$12,649.66	\$12,649.66	\$25,299.32
Weber	\$13,821.43	\$13,821.43	\$27,642.86
<b>State Total</b>	<b>\$755,813.45</b>	<b>\$755,813.45</b>	<b>\$1,511,626.92</b>

Source: Utah Department of Finance

**Table 6**  
**Fish and Wildlife Service**  
**1999 Payments- Refuge Revenue Sharing**

		<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>
Box Elder	Bear River Migratory Bird Refuge	\$26,529	N/A	\$34,298	\$31,478	\$29,624
Juab	Fish Springs National Wildlife Refuge	\$2,270	N/A	\$2,163	\$1,975	\$1,873
Uintah	Jones Hole National Fish Hatchery Ouray National Wildlife Refuge	\$10,653	N/A	\$12,369	\$11,292	\$10,627
<b>State Total</b>	-----	<b>\$39,452</b>	<b>\$42,101</b>	<b>\$48,830</b>	<b>\$44,745</b>	<b>\$42,124</b>

Note: N/A = Not Available.

Source: U.S. Fish and Wildlife Service.

**Table 7**  
**FY 1999 Population Values for Payments in Lieu of Taxes**

If Population is Less Than or Equal to:	Payment Shall Not Exceed the Amount Computed by Multiplying Such Population by:
5,000	\$121.15
6,000	\$113.44
7,000	\$106.83
8,000	\$99.12
9,000	\$92.51
10,000	\$84.80
11,000	\$82.60
12,000	\$80.40
13,000	\$40.00
14,000	\$77.09
15,000	\$74.89
16,000	\$72.69
17,000	\$71.59
18,000	\$70.49
19,000	\$69.39
20,000	\$68.28
21,000	\$67.18
22,000	\$66.08
23,000	\$64.98
24,000	\$63.88
25,000	\$62.78
26,000	\$61.68
27,000	\$61.68
28,000	\$61.68
29,000	\$60.57
30,000	\$60.57
31,000	\$59.47
32,000	\$59.47
33,000	\$58.37
34,000	\$58.37
35,000	\$57.27
36,000	\$57.27
37,000	\$56.17
38,000	\$56.17
39,000	\$55.07
40,000	\$55.07
41,000	\$53.97
42,000	\$52.86
43,000	\$52.86
44,000	\$51.76
45,000	\$51.76
46,000	\$50.66
47,000	\$50.66
48,000	\$49.56
49,000	\$49.56
50,000	\$48.46

Source: Bureau of Land Management, Division of Finance.

**Table 8**  
**Estimated Federal Payments in Lieu of Taxes Paid to Counties in Utah**

County	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Beaver	\$200,501	\$183,279	\$199,496	\$209,295	\$212,720	\$215,575	\$215,816	\$234,414	\$233,877	\$246,448	\$243,907	\$246,181
Box Elder	719,453	595,446	746,001	762,757	794,687	792,924	792,387	824,768	824,545	854,418	847,820	854,788
Cache	175,351	26,767	184,097	184,548	177,577	175,927	173,244	185,155	176,831	176,771	178,834	181,190
Carbon	315,468	256,786	337,677	337,532	337,596	337,120	337,284	337,269	337,603	337,670	336,122	338,771
Daggett	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,254	36,254	36,095	36,386
Davis	24,025	3,483	23,333	22,993	23,884	23,243	23,316	23,180	23,042	22,319	21,471	22,610
Duchesne	369,384	381,137	387,863	378,973	388,048	375,808	385,369	407,503	405,848	445,048	442,438	444,366
Emery	229,296	299,669	336,659	343,277	368,574	365,220	366,371	408,267	410,521	410,998	407,902	410,778
Garfield	165,000	164,600	171,350	176,750	183,650	183,650	183,650	196,850	196,850	209,950	208,272	209,950
Grand	240,574	279,719	306,557	326,183	326,534	325,627	325,939	325,910	326,520	326,648	324,089	326,589
Iron	437,494	382,169	441,091	456,280	470,206	464,004	469,427	523,764	519,772	537,524	534,911	533,831
Juab	236,815	213,443	245,471	241,472	273,158	274,368	274,476	274,903	274,679	275,337	273,484	276,238
Kane	168,021	167,144	173,142	198,300	201,200	201,200	201,200	209,988	207,930	214,501	213,659	212,600
Millard	328,000	328,000	328,000	328,000	334,795	334,795	334,788	341,838	342,069	408,094	403,537	407,477
Morgan	9,548	1,522	10,478	10,400	10,502	10,314	10,274	10,047	9,905	9,810	11,512	10,420
Piute	52,679	47,724	57,755	56,545	58,706	59,903	60,279	62,917	63,018	67,430	66,098	67,008
Rich	76,814	73,283	82,565	90,112	100,544	100,181	99,661	123,526	121,881	122,121	121,863	122,976
Salt Lake	66,201	9,503	64,641	63,824	65,986	64,396	57,369	56,521	63,259	61,497	61,753	62,618
San Juan	292,896	355,255	384,697	401,771	384,516	377,418	379,855	379,633	384,405	385,415	382,730	384,948
Sanpete	373,139	314,019	387,968	385,101	387,575	381,867	383,873	383,708	383,048	384,012	381,370	383,829
Sevier	356,425	315,820	393,178	410,980	421,799	425,873	427,231	430,691	431,523	453,641	447,147	452,230
Summit	267,189	254,277	271,484	286,853	320,608	311,876	312,236	334,192	332,430	339,997	333,956	339,544
Tooele	600,556	478,585	601,122	619,222	662,233	659,709	659,765	699,538	699,024	715,869	710,308	716,518
Uintah	363,338	427,913	502,867	516,582	560,988	556,381	560,093	640,552	640,006	701,835	697,003	702,625
Utah	471,492	67,173	486,702	473,944	479,347	494,608	496,569	497,371	496,512	499,905	497,771	504,219
Wasatch	271,126	242,729	278,425	264,844	269,883	317,791	318,734	318,989	317,432	320,530	319,796	326,506
Washington	497,710	434,577	535,547	545,607	663,667	623,497	632,379	717,435	710,905	779,945	776,567	773,905
Wayne	85,050	87,050	91,450	95,450	95,550	95,550	95,550	103,450	103,450	104,800	103,963	104,800
Weber	40,931	6,288	43,000	43,713	41,990	41,514	40,894	43,863	41,959	41,944	512,344	43,527
<b>State Total</b>	<b>\$7,470,546</b>	<b>\$6,433,430</b>	<b>\$8,108,686</b>	<b>\$8,267,378</b>	<b>\$8,652,593</b>	<b>\$8,626,409</b>	<b>\$8,654,099</b>	<b>\$9,132,312</b>	<b>\$9,115,098</b>	<b>\$9,490,731</b>	<b>\$9,896,722</b>	<b>\$9,497,428</b>

Note: These allocations are considered estimates because some are pro-rated and Section 6904 payments may not be included.

Source: Bureau of Land Management, Division of Finance.

**Table 8 (continued)**  
**Estimated Federal Payments in Lieu of Taxes Paid to Counties in Utah**

County	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Beaver	\$245,395	\$229,455	\$231,259	\$229,748	\$231,352	\$236,159	\$227,105	253,263	270,933	269,274	276,396
Box Elder	853,051	867,652	837,902	836,375	839,362	866,661	830,539	913,117	853,087	864,414	887,078
Cache	164,276	179,691	148,533	143,581	176,023	172,006	152,626	181,113	172,860	179,324	164,699
Carbon	338,743	338,498	340,546	338,536	338,688	338,202	324,767	357,734	327,471	327,191	338,467
Daggett	35,000	35,000	34,500	34,500	34,500	36,345	33,745	38,520	34,890	36,500	35,884
Davis	21,551	22,385	22,415	19,984	20,050	15,579	19,017	22,131	21,468	24,582	19,770
Duchesne	334,908	389,480	356,833	363,445	347,791	339,867	347,586	371,993	378,509	378,791	412,534
Emery	390,582	366,892	342,271	342,948	342,842	340,896	329,976	364,269	333,003	354,134	369,921
Garfield	205,000	205,000	199,000	199,000	199,000	202,600	194,379	214,106	197,789	203,556	209,702
Grand	306,536	306,079	305,911	306,094	306,066	172,477	293,394	323,015	318,997	316,167	325,310
Iron	532,981	512,645	545,168	539,397	540,382	571,653	549,128	586,225	659,765	677,166	700,535
Juab	276,580	272,320	270,689	270,663	268,303	270,532	255,387	285,525	291,884	293,048	303,230
Kane	231,268	235,073	236,644	233,683	234,177	239,688	229,040	242,525	268,833	265,293	274,860
Millard	423,812	383,734	358,529	355,185	358,732	377,869	364,449	408,943	378,676	374,765	388,764
Morgan	10,181	10,580	10,598	9,789	10,063	8,615	9,460	10,817	10,214	10,630	10,303
Piute	68,588	62,290	54,115	52,010	54,201	52,433	50,993	60,260	63,553	62,560	64,127
Rich	108,286	96,120	76,578	75,690	81,673	78,495	73,015	82,822	83,343	84,764	84,332
Salt Lake	59,913	61,316	64,189	57,990	58,185	46,806	55,240	63,267	60,008	59,528	64,874
San Juan	362,533	380,952	399,636	401,070	400,847	396,726	388,373	426,050	391,704	406,566	422,948
Sanpete	388,633	384,762	383,360	384,545	383,820	380,987	368,561	406,979	374,567	372,633	390,469
Sevier	448,569	421,700	414,490	407,139	415,037	430,396	414,323	471,293	462,384	479,887	494,674
Summit	325,237	332,310	346,641	314,280	314,875	255,045	299,406	342,193	324,470	323,752	345,816
Tooele	712,216	714,361	679,178	669,440	669,703	671,818	660,941	729,890	712,895	726,699	747,505
Uintah	614,261	576,727	569,923	573,212	567,161	604,871	584,051	643,380	596,855	633,216	653,683
Utah	505,735	470,998	462,415	463,277	453,028	462,945	433,575	487,718	458,097	477,941	188,178
Wasatch	326,314	293,619	312,719	287,576	278,945	285,080	265,697	305,534	291,381	305,873	317,992
Washington	832,277	828,232	817,927	808,184	809,754	827,367	790,538	839,790	814,055	808,246	836,325
Wayne	105,000	105,000	108,850	108,850	108,850	105,700	101,411	111,703	115,053	114,630	118,091
Weber	39,099	43,019	35,081	33,854	42,056	41,045	36,245	43,253	41,415	45,903	36,592
<b>State Total</b>	<b>\$9,266,525</b>	<b>\$9,125,890</b>	<b>\$8,965,900</b>	<b>\$8,860,045</b>	<b>\$8,885,466</b>	<b>\$8,828,863</b>	<b>\$8,682,967</b>	<b>\$9,587,428</b>	<b>\$9,308,159</b>	<b>\$9,477,033</b>	<b>9,783,359</b>

\*Effective in 1995, the PILT Act annually increases the variables in the PILT formula. Calculated funds must be appropriated by Congress.

Note: These allocations are considered estimates because some are pro-rated and Section 6904 payments may not be included.

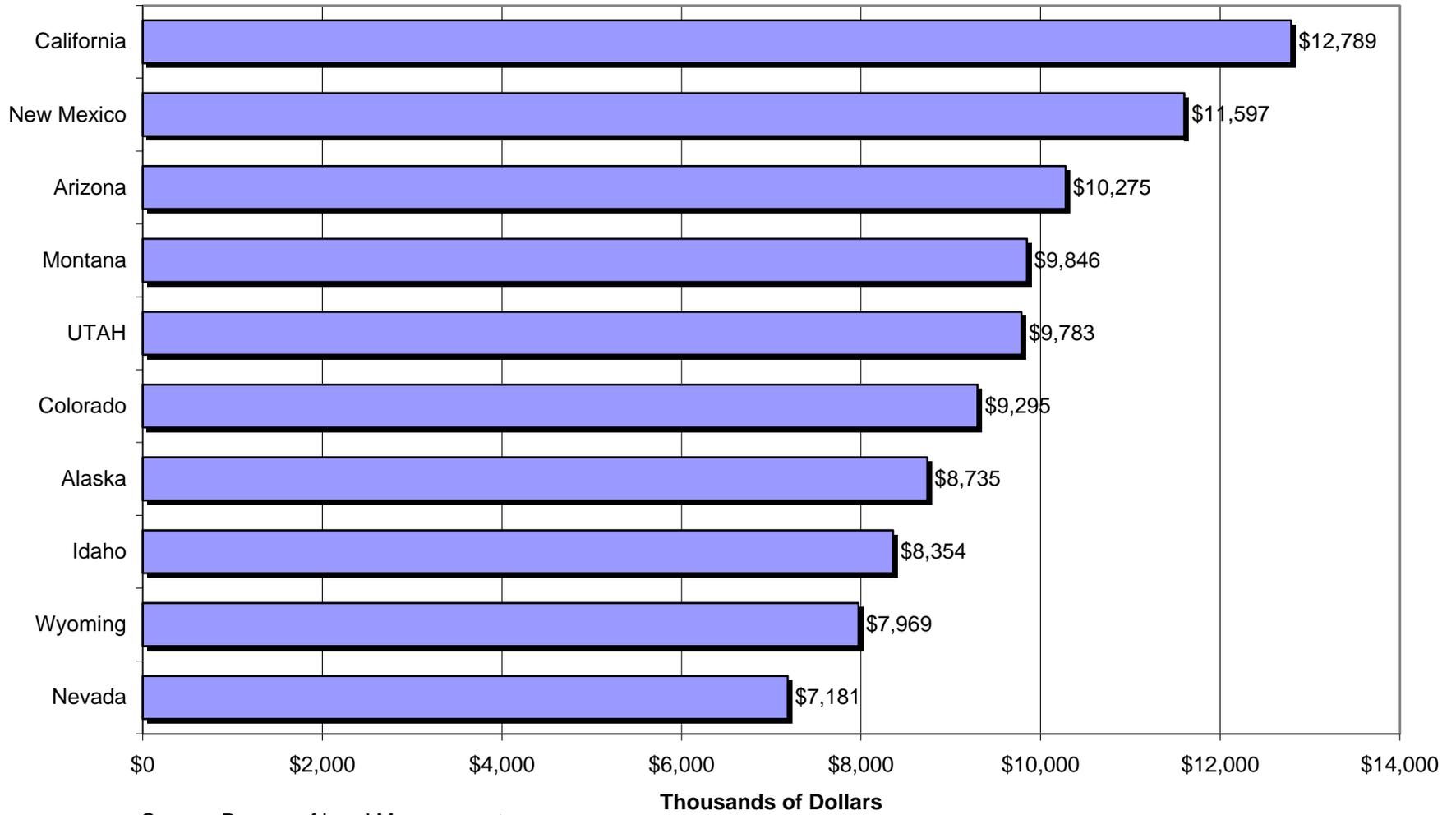
Source: Bureau of Land Management, Division of Finance.

**Table 9**  
**1999 Federal Payments in Lieu of Taxes and Entitlement Acres by State**

<b>State</b>	<b>1999 PILT</b>	<b>Entitlement Acres</b>
Alabama	\$379,424	781,124
Alaska	\$8,734,619	237,584,280
Arizona	\$10,275,296	27,580,348
Arkansas	\$1,723,721	3,263,951
California	\$12,789,337	42,820,923
Colorado	\$9,294,770	23,649,100
Connecticut	\$11,324	11,871
Delaware	\$10,885	14,669
District of Columbia	\$5,215	6,960
Florida	\$1,713,122	2,482,549
Georgia	\$833,594	1,275,103
Hawaii	\$14,500	13,994
Idaho	\$8,354,480	32,462,088
Illinois	\$347,230	476,546
Indiana	\$260,945	355,991
Iowa	\$131,579	175,873
Kansas	\$340,257	544,653
Kentucky	\$727,353	1,123,629
Louisiana	\$154,816	734,861
Maine	\$100,722	116,549
Maryland	\$51,190	43,153
Massachusetts	\$41,885	40,234
Michigan	\$1,314,138	2,143,927
Minnesota	\$944,771	2,895,763
Mississippi	\$558,615	1,632,158
Missouri	\$1,282,100	2,043,545
Montana	\$9,846,022	27,169,848
Nebraska	\$369,141	525,742
Nevada	\$7,180,805	56,747,537
New Hampshire	\$520,545	750,843
New Jersey	\$35,428	39,854
New Mexico	\$11,597,427	22,504,965
New York	\$53,735	59,783
North Carolina	\$1,280,234	1,708,176
North Dakota	\$576,561	1,718,199
Ohio	\$265,989	343,984
Oklahoma	\$860,026	1,483,892
Oregon	\$3,720,267	28,732,213
Pennsylvania	\$166,830	653,651
Rhode Island	\$0	5
South Carolina	\$185,049	773,371
South Dakota	\$1,331,297	2,878,622
Tennessee	\$699,638	1,162,564
Texas	\$1,351,955	2,532,715
<b>UTAH</b>	<b>\$9,783,359</b>	<b>32,735,075</b>
Vermont	\$265,301	379,509
Virginia	\$1,199,069	2,043,075
Washington	\$3,707,574	11,520,794
West Virginia	\$892,121	1,216,869
Wisconsin	\$293,889	1,356,562
Wyoming	\$7,969,204	29,893,541

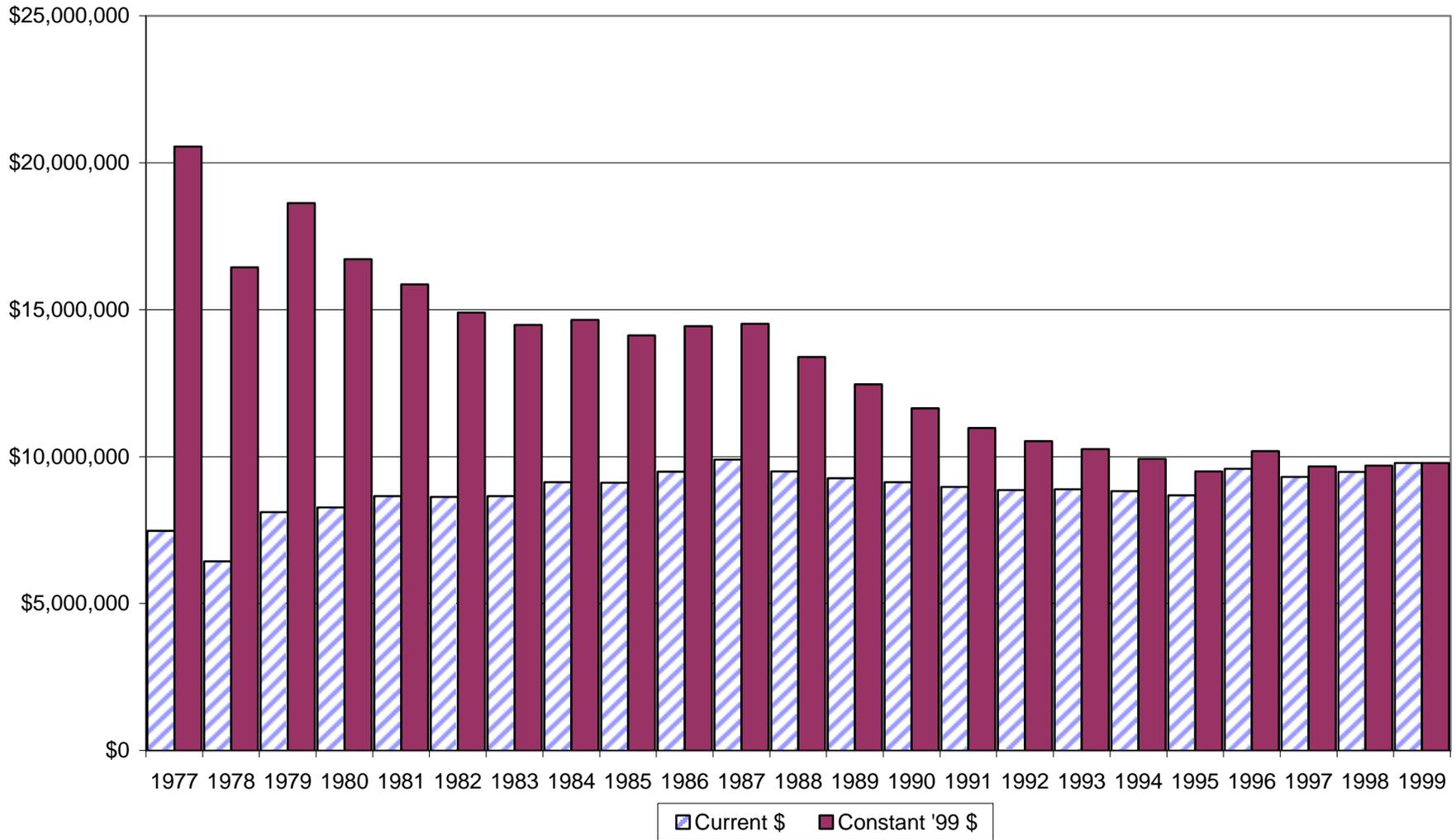
Source: U.S. Department of the Interior, Bureau of Land Management

**Figure 1**  
**1999 Federal Payments in Lieu of Taxes**  
**(Top Ten States)**



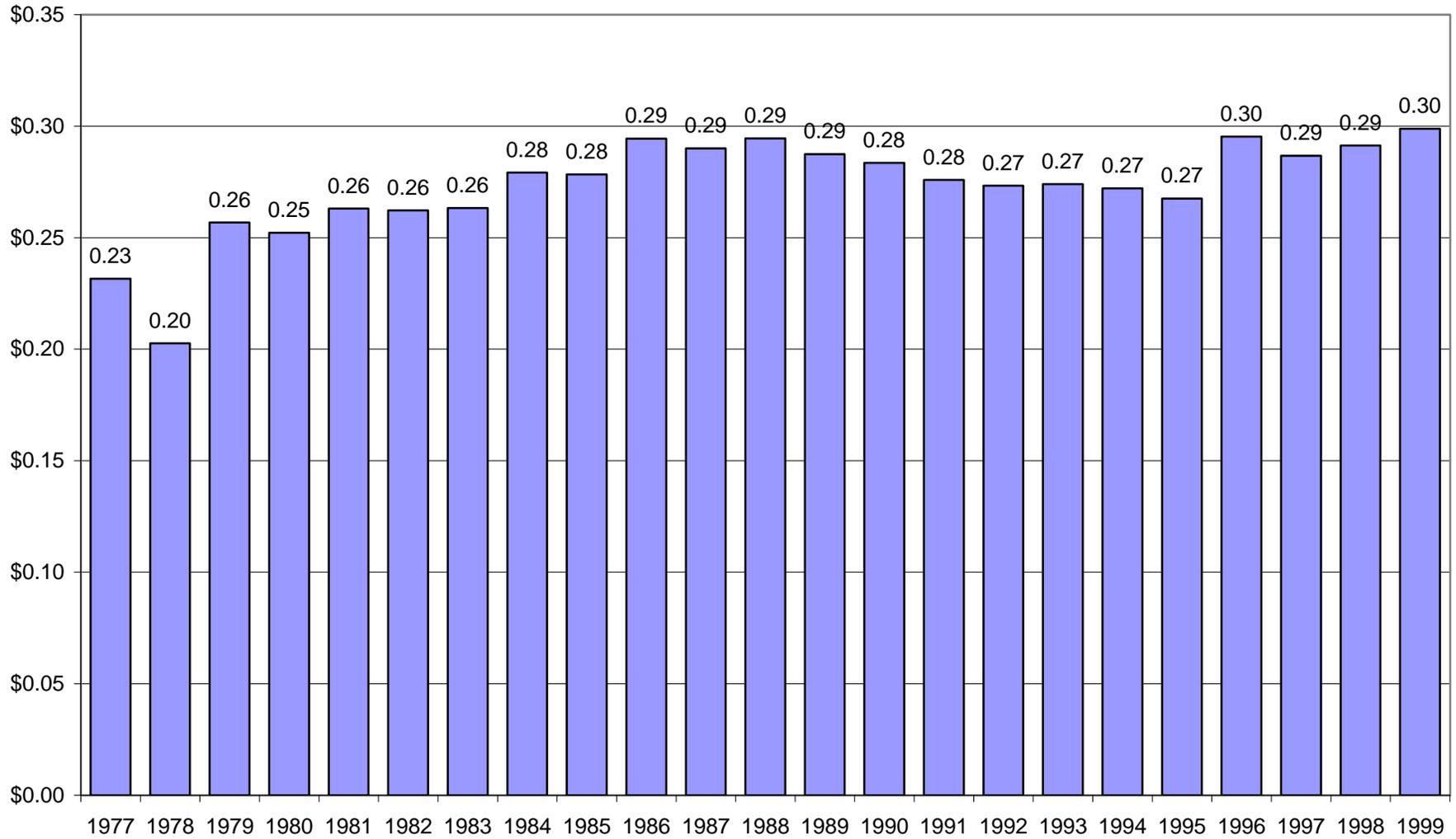
Source: Bureau of Land Management

**Figure 2**  
**Federal Payments in Lieu of Taxes Paid to Utah Counties: 1977 to 1999**



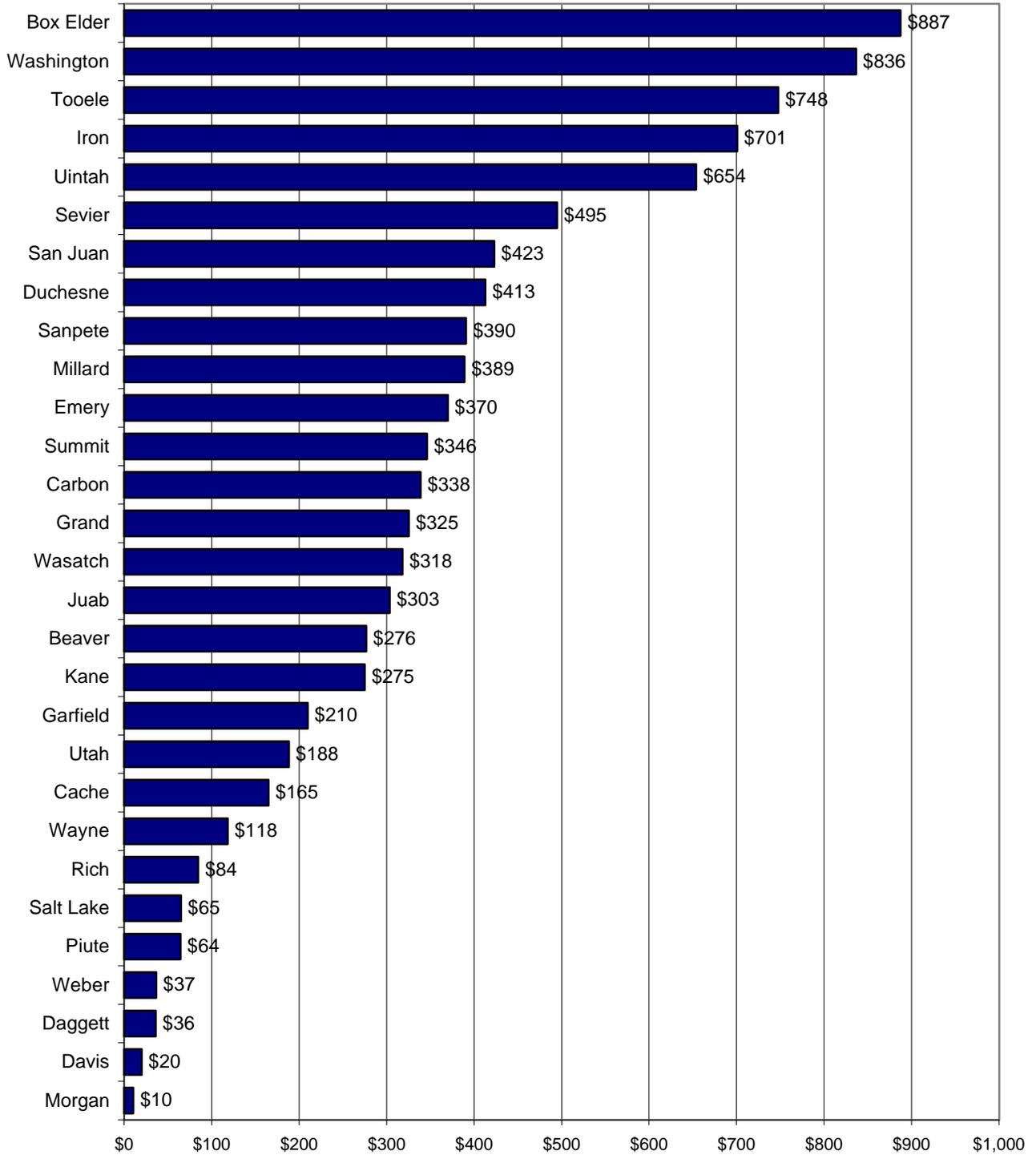
Sources: Bureau of Land Management and the Governor's Office of Planning and Budget

**Figure 3**  
**Federal PILT Average Per Entitlement Acre in Utah: 1977 to 1999**



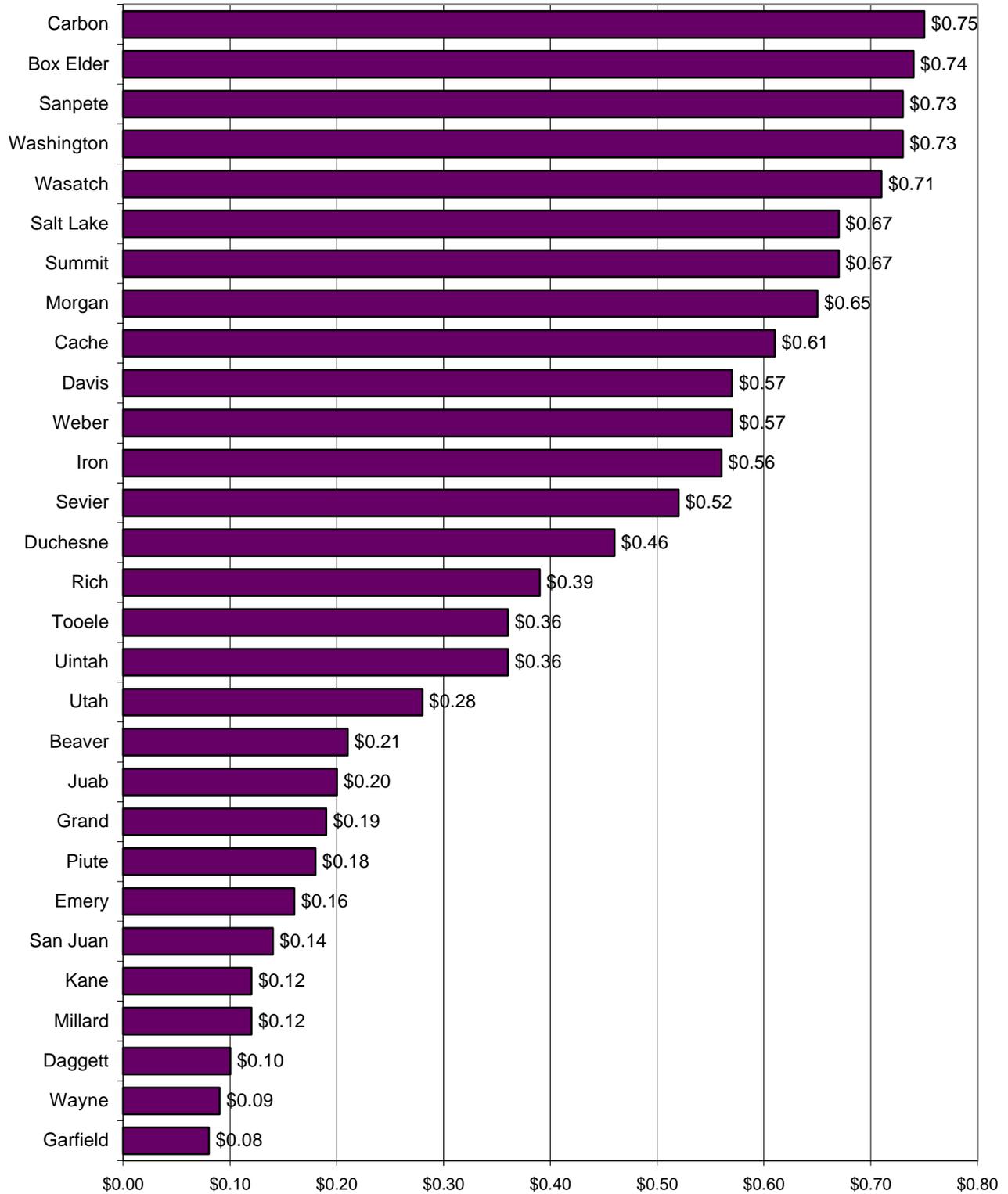
Sources: Bureau of Land Management and the Governor's Office of Planning and Budget

**Figure 4**  
**1999 Federal Payments in Lieu of Taxes by County**  
**(Thousands of Dollars)**



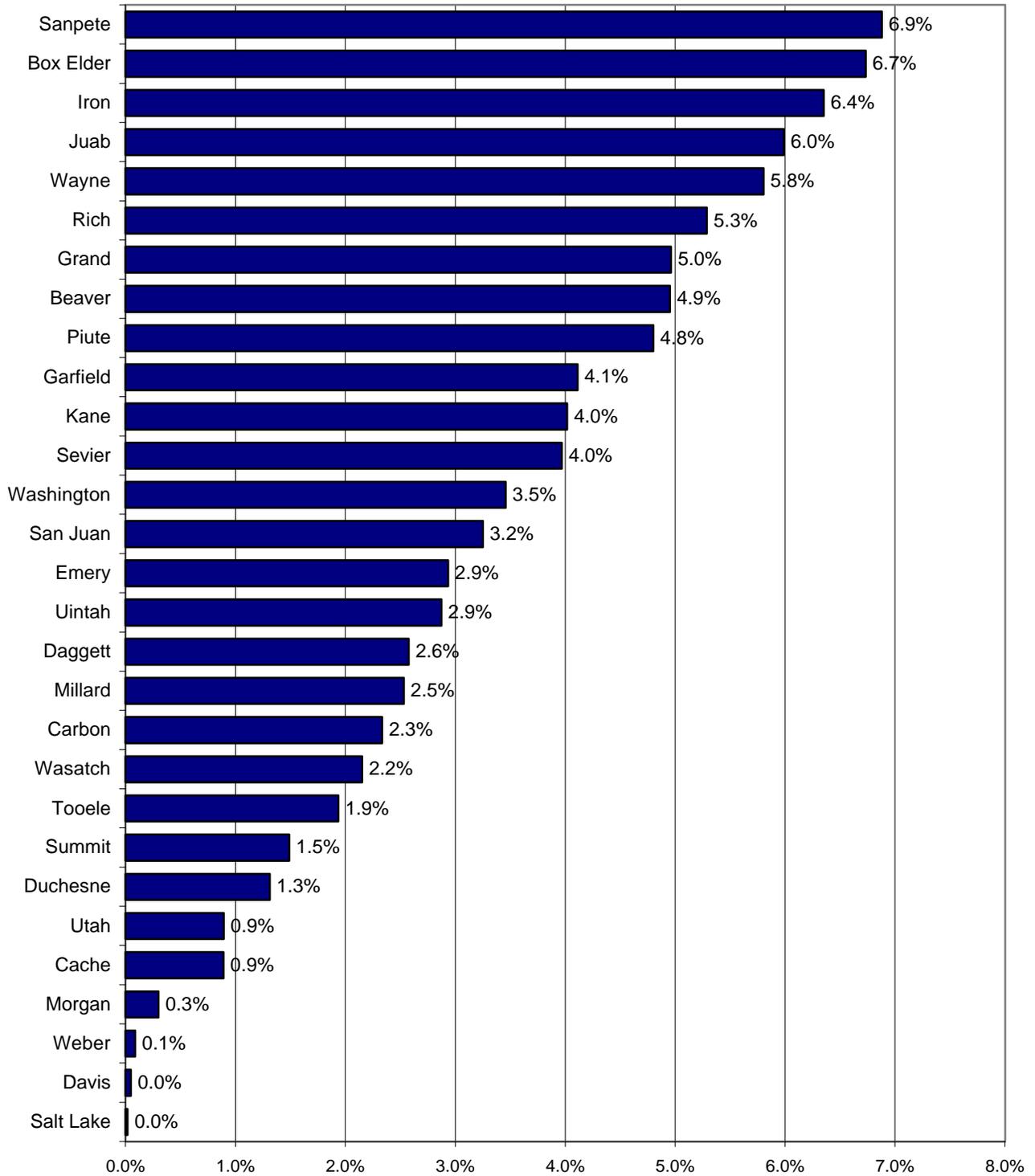
Source: Bureau of Land Management

**Figure 5**  
**1999 Federal PILT Per Entitlement Acre by County**



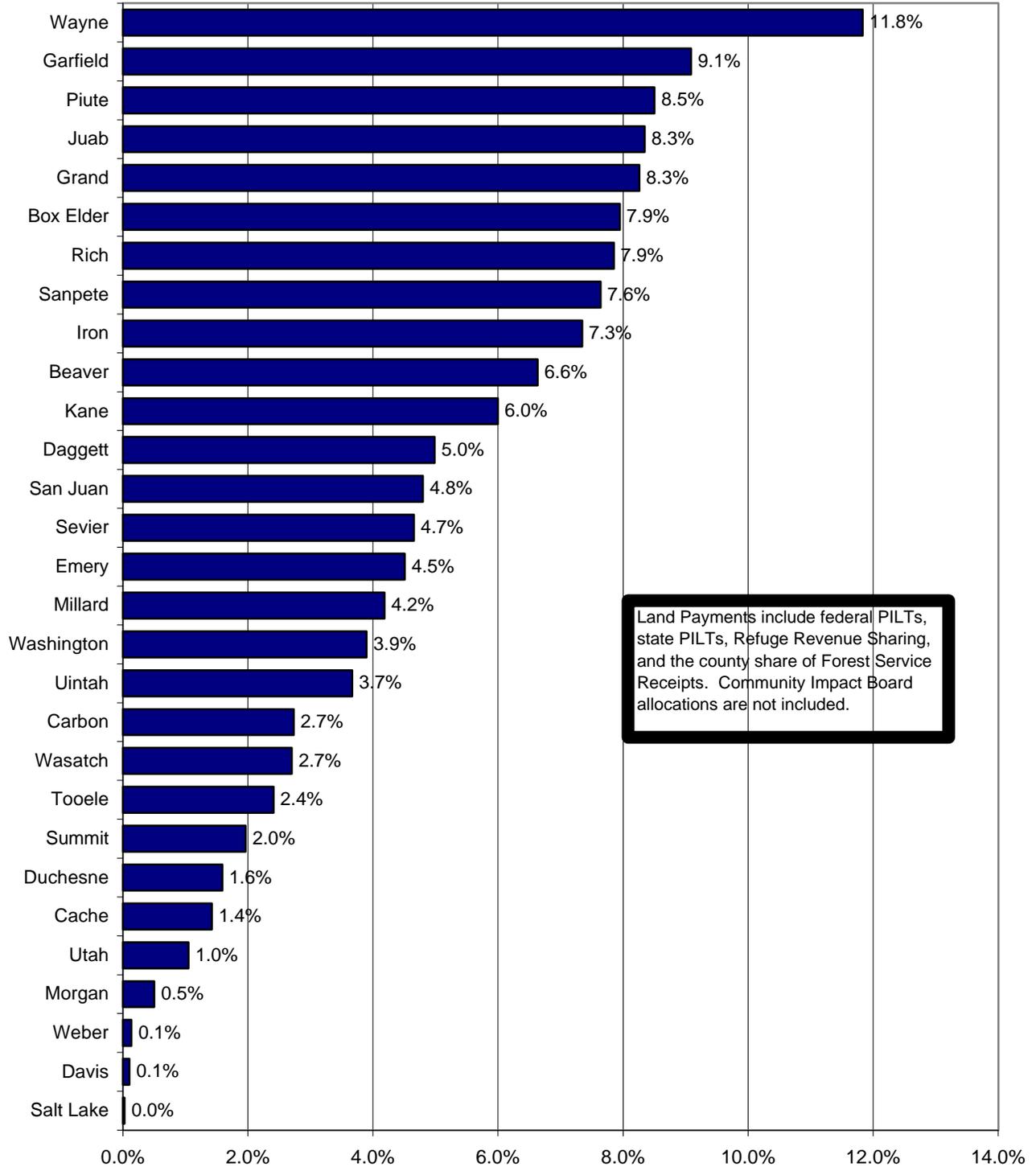
Source: Bureau of Land Management

**Figure 6**  
**1997 Federal PILT as a Percentage of County General Fund**  
**Budget Revenues**



Sources: Bureau of Land Management and the Center for Public Policy and Administration

**Figure 7**  
**1997 Land Payments to County Government as a Percentage of**  
**General Fund Revenues**



Land Payments include federal PILTs, state PILTs, Refuge Revenue Sharing, and the county share of Forest Service Receipts. Community Impact Board allocations are not included.

Sources: Bureau of Land Management, U.S. Fish and Wildlife Service, U.S. Forest Service, and CPPA