



Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #462

Aids in Lieu of Taxes Reestimate (Natural Resources -- Departmentwide)

CURRENT LAW

Since 1992, when DNR acquires land, the Department pays aids in lieu of property taxes on the land to the city, village or town in which the land is located in an amount equal to the tax that would be due for the estimated value of the property as of its purchase, with adjustments made annually to reflect changes in the equalized valuation of all land, excluding improvements, in the taxation district. The municipality then pays each taxing jurisdiction a proportionate share of the payment, based on its levy. Aids in lieu of property taxes are paid on property beginning for the tax year after it was purchased. Beginning in fiscal year 2016-17, 50% of payments of aids in lieu of taxes for lands acquired after 1991 are required to be made from the forestry account, with 50% from GPR.

MODIFICATION

Delete \$90,000 GPR and \$90,000 SEG in 2017-18 to reflect more recent estimates of payments in lieu of taxes.

	Change to	
	Base	Bill
GPR	- \$90,000	- \$90,000
SEG	- 90,000	- 90,000
Total	- \$180,000	- \$180,000

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