

Chapter NR 55

ADMINISTRATION OF FEDERAL PAYMENTS IN LIEU OF TAXES cPILTd

Subchapter I—Federal Payments In Lieu of Taxes On National Forest Lands

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Subchapter I—Federal Payments In Lieu of Taxes On National Forest Lands

NR 55.01 Purpose and applicability. The provisions of this subchapter apply to towns, cities and villages and establish the procedure for the allocation of federal payments in lieu of taxes cPILTd for national forest lands under the federal payment for entitlement land program c31 USC 6901 to 6907d in accordance with s. 16.54 c11d, Stats.

History: Cr. Register, August, 1985, No. 356, eff. 9-1-85; am. Register, September, 1988, No. 393, eff. 10-1-88.

NR 55.02 Definitions. For the purpose of this subchapter:

c1d XEntitlement forest landY means national forest land owned by the United States which was subject to state or local property tax prior to acquisition or ownership by the United States.

c2d XMunicipalityY means town, city or village.

c3d XGeneral governmental servicesY means services provided by municipalities and include, but are not limited to, public safety, environment, housing, social services, transportation and governmental administration.

c4d XPILTY means federal payments in lieu of taxes under 31 USC chapter 69.

c5d XNational forest landY means land owned by the United States and administered by the United States department of agriculture, national forest service.

History: Cr. Register, August, 1985, No. 356, eff. 9-1-85; am. Register, September, 1988, No. 393, eff. 10-1-88.

NR 55.03 Eligibility. A municipality shall be eligible to receive PILT payments generated by national forest lands if:

c1d The municipality is located within a county determined under 31 USC chapter 69 to be eligible for PILT payments; and

c2d Entitlement forest land is located within the municipality; and

c3d The municipality provides general governmental services.

History: Cr. Register, August, 1985, No. 356, eff. 9-1-85.

NR 55.04 Determination of municipal PILT payments. **c1d** CALCULATION METHOD. The department shall calculate PILT payments to municipalities for each acre of national forest land in the same manner as used under 31 USC 6903

to determine the PILT payments to the county in which the municipalities are located.

c2d LEVEL OF SERVICES. Each municipality eligible for PILT payments under s. NR 55.03 shall be considered to be providing the same level of general governmental services for each acre of national forest land within its boundaries as any other eligible municipality.

c3d MUNICIPAL PAYMENT. The department shall make payment to each municipality eligible for PILT payments under s. NR 55.03 equal to the acreage of national forest land located in the municipality calculated as a percentage of the acreage of national forest land in the county in which the municipality is located. Payments calculated under this subchapter and due any municipality which total less than \$15.00 will not be issued to that municipality but be redistributed to other qualifying municipalities within the county. The redistribution will be proportional and consistent with the calculations performed above.

History: Cr. Register, August, 1985, No. 356, eff. 9-1-85; am. Register, September, 1988, No. 393, eff. 10-1-88.

Subchapter II—Federal Payments In Lieu Of Taxes On Lands Other Than National Forest Lands

NR 55.10 Purpose and applicability. The provisions of this subchapter apply to counties and establish the procedure for the allocation of federal payment in lieu of taxes cPILTd for other than national forest lands under the federal payment for entitlement land program c31 USC 6901 to 6907d.

History: Cr. Register, September, 1988, No. 393, eff. 10-1-88.

NR 55.11 Definitions. For the purpose of this subchapter:

c1d XPILTY has the same meaning as s. NR 55.02 c4d.

c2d XQualifying municipalitiesY means all municipalities eligible to receive PILT payments generated by national forest lands under s. NR 55.03.

History: Cr. Register, September, 1988, No. 393, eff. 10-1-88.

NR 55.12 Minimum payments to counties. Payment to a county for other than national forest lands resulting from the calculation of municipal payments under s. NR 55.04 c3d which total less than \$15.00 will not be issued to the county but redistributed to all qualifying municipalities within the county. The redistribution will be proportional and consistent with the calculations under s. NR 55.04 c3d.

History: Cr. Register, September, 1988, No. 393, eff. 10-1-88.