

## Chapter NR 55

### ADMINISTRATION OF FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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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 (PILT) for national forest lands under the federal payment for entitlement land program (31 USC 6901 to 6907) in accordance with s. 16.54 (11), 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:

(1) "Entitlement forest land" 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.

(2) "Municipality" means town, city or village.

(3) "General governmental services" means services provided by municipalities and include, but are not limited to, public safety, environment, housing, social services, transportation and governmental administration.

(4) "PILT" means federal payments in lieu of taxes under 31 USC chapter 69.

(5) "National forest land" 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. (intro.), 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:

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

(2) Entitlement forest land is located within the municipality; and

(3) 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.** (1) **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.

(2) **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.

(3) **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. (3), Register, September, 1988, No. 393, eff. 10-1-88. Subchapter

#### 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 (PILT) for other than national forest lands under the federal payment for entitlement land program (31 USC 6901 to 6907).

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

**NR 55.11 Definitions.** For the purpose of this subchapter:

(1) "PILT" has the same meaning as s. NR 55.02 (4).

(2) "Qualifying municipalities" 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 (3) 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 (3).

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