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Office of Inspector General, U.S. Department of the Interior, Washington, DC 20240.

(d) The BLM may waive the requirement to certify audits if the General Accounting Office or the Office of the Inspector General verifies the information in statements the Governor or designated official furnishes or if BLM determines it is not necessary.

PAYMENTS TO LOCAL GOVERNMENTS FOR ACQUISITIONS OR INTEREST IN LANDS ACQUIRED FOR ADDITION TO THE NATIONAL PARK SYSTEM OR NATIONAL FOREST WILDERNESS AREAS (31 U.S.C. 6904)

§ 1881.30 How does BLM process section 6904 payments?

(a) The BLM disburses payments to qualified units of general local government provided that the administering agency supplies the following information for each qualified unit of general local government:

(1) Acreage or interests in land for which the payments are authorized; and

(2) Any other information BLM may require to certify payments to each qualified unit of general local government.

(b) BLM only disburses payments for a period of five years from the date the land was conveyed to the United States.

§ 1881.31 How does BLM calculate section 6904 payments?

BLM calculates payments by determining 1% of the fair market value of the purchased land and comparing the result to the amount of real estate taxes paid on the land in the year prior to Federal acquisition. The payment to qualified units of general local government will be the lesser of the two.

PAYMENTS TO LOCAL GOVERNMENTS FOR INTEREST IN LANDS IN THE REDWOOD NATIONAL PARK OR LAKE TAHOE BASIN (31 U.S.C. 6905)

§ 1881.40 How does BLM process section 6905 payments?

(a) The BLM disburses payments to qualified units of general local government provided the administering agency supplies the following information

for each qualified unit of general local government:

(1) Acreage or interests in land for which the payments are authorized; and

(2) Any other information BLM may require to certify payments to each qualified unit of general local government.

(b) BLM disburses payments until 5% of the fair market value is paid in full.

§ 1881.41 How does BLM calculate section 6905 payments?

(a) BLM calculates payments by determining 1% of the fair market value of the purchased land and comparing the result to the amount of real estate taxes paid on the land in the year prior to Federal acquisition. The payment to qualified units of general local government will be the lesser of the two.

(b) BLM disburses payments annually for a period of five years beginning in the year immediately following the year of Federal acquisition of the land or interest. The difference, if any, between the amounts actually paid during each of the five years and 1% of the fair market value will be deferred to future years. However, a payment or any portion of a payment not paid because Congress appropriated insufficient monies will not be deferred. BLM will begin annual payment of the deferred amount (calculated the same as in paragraph (a) of this section) starting with the sixth fiscal year following Federal acquisition. BLM disburses payment of the deferred amount until the total amount deferred during the first five years is paid in full.

STATE AND LOCAL GOVERNMENTS' RESPONSIBILITIES AFTER BLM DISTRIBUTES PILT PAYMENTS

§ 1881.50 What are the local governments' responsibilities after receiving sections 6902, 6904, and 6905 PILT payments?

(a) The local government may use section 6902 payments for any governmental purpose.

(b) Within 90 days of receiving sections 6904 and 6905 payments, the local government must distribute the funds to the affected units of general local government and affected school districts. The affected units of general

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local government and school districts may use sections 6904 and 6905 payments for any governmental purpose.

(c) The local government must distribute sections 6904 and 6905 payments in proportion to the tax revenues assessed and levied by the affected units of general local government and school districts in the Federal fiscal year before the Federal Government acquired the entitlement lands. The Redwoods Community College District in California is an affected school district for this purpose.

(d) Within 120 days of receiving payments, the local government must certify to BLM that it has made an appropriate distribution of funds.

§ 1881.51 Are there general procedures applicable to all PILT payments?

(a) The minimum payment that the BLM will disburse to any unit of general local government is \$100.00 (one hundred dollars).

(b) If Congress appropriates insufficient monies to provide full payment to each unit of general local government during any fiscal year, the BLM will reduce proportionally all payments in that fiscal year.

§ 1881.52 May a State enact legislation to reallocate or redistribute PILT payments?

A State may enact legislation to reallocate or redistribute PILT payments. If a State does enact legislation, it must:

(a) Notify the BLM if it enacts legislation which requires reallocating or redistributing payments to smaller units of general local government (see 31 U.S.C. 6907);

(b) Provide the BLM a copy of the legislation within 60 days of enactment;

(c) provide the name and address of the State government office to which BLM should send the payment;

(d) distribute to its smaller units of general local government within 30 days of receiving the payment; and

(e) not reduce the payment made to smaller units of general local government to pay the cost of State legislation which reallocates or redistributes payments.

§ 1881.53 What is BLM's procedure on PILT payments to a State that enacts distribution legislation?

The BLM would:

(a) Notify the State that a single payment will be disbursed to the designated State government office beginning with the Federal fiscal year following the fiscal year in which the State enacted legislation; and

(b) Provide the State with appropriate information that identifies the entitlement lands data on which BLM bases the payment.

§ 1881.54 What happens if a State repeals or amends distribution legislation?

(a) The State must immediately notify the BLM in writing that it has repealed or amended the legislation and furnish BLM with a copy of the new law.

(b) The BLM must:

(1) Determine if the State's process complies with 31 U.S.C. 6907. If BLM determines that it does not, we must notify the designated State government office that BLM will disburse payment directly to eligible units of general local government; and

(2) Start the payments with the Federal fiscal year in which the BLM receives a copy of the State's amendatory legislation. If BLM receives a copy of the legislation after July 1, payments made directly to eligible units of general local government will not begin until the next Federal fiscal year.

§ 1881.55 Can a unit of general local government protest the results of payment computations?

Any affected unit of general local government may file a protest with the BLM.

§ 1881.56 How does a unit of general local government file a protest?

The protesting unit of general local government must:

(a) Submit evidence to indicate the possibility of error(s) in the computations or the data on which BLM bases the computations; and

(b) File the protest by the first business day of the calendar year following