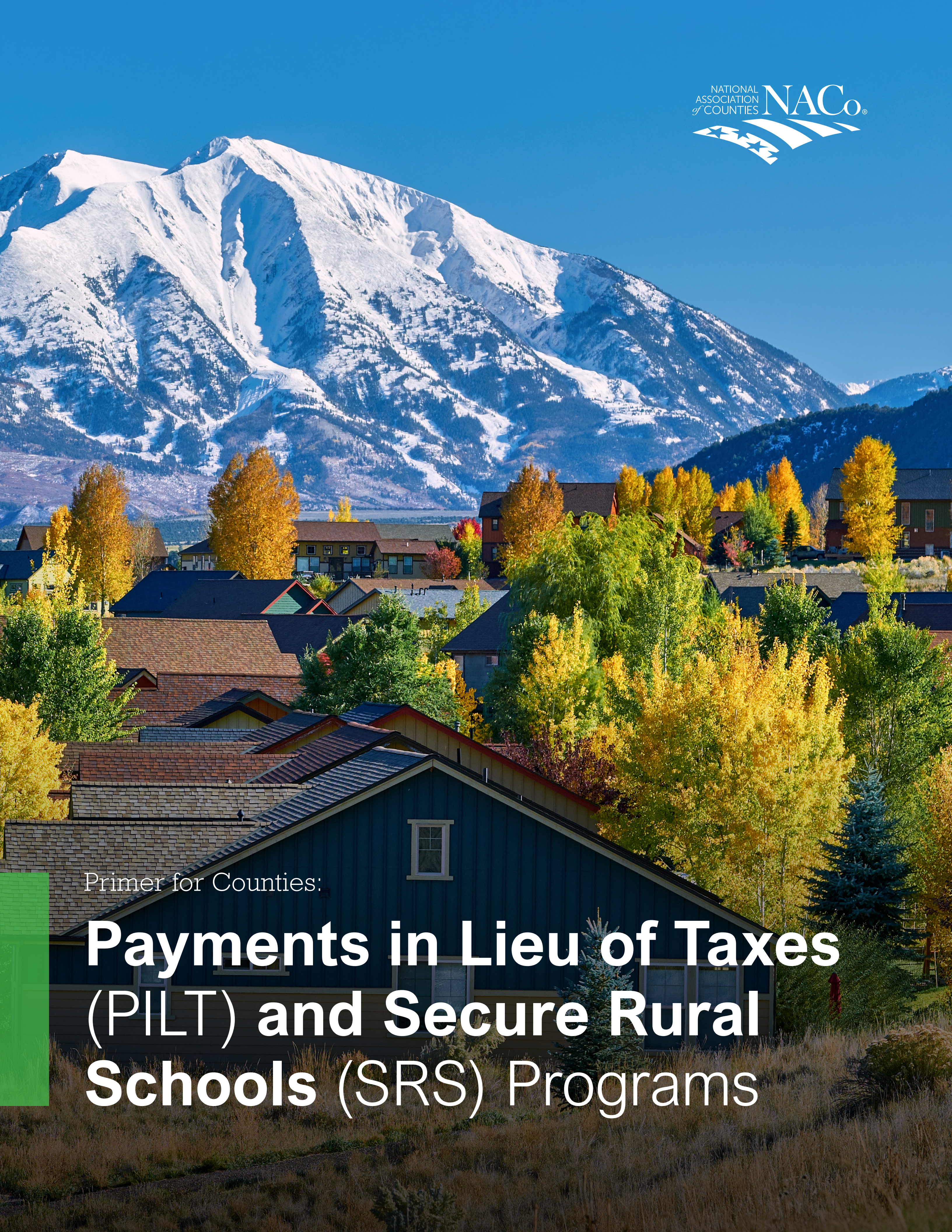

Primer for Counties:

Payments in Lieu of Taxes (PILT) and Secure Rural Schools (SRS) Programs

Mission

Strengthen America's Counties

Vision

Healthy, safe and vibrant counties across America

About

The National Association of Counties (NACo) strengthens America's counties, serving nearly 38,000 county elected officials and 3.6 million county employees. Founded in 1935, NACo unites county officials to:

- **Advocate** county priorities in federal policymaking
- **Promote** exemplary county policies and practices
- **Nurture** leadership skills and expand knowledge networks
- **Optimize** county and taxpayer resources and cost savings, and
- **Enrich** the public understanding of county government.

National Center for Public Lands Counties

As a signature program of the NACo Research Foundation, **the National Center for Public Lands Counties (NCPLC) advances the policy and practice study for America's public lands counties** by educating intergovernmental policymakers about the unique opportunities and challenges faced by county officials in areas with significant federal public lands, conducting research and facilitating public forums to inform policies and practices and fostering dialogue between federal, state, tribal and local governments on key issues.

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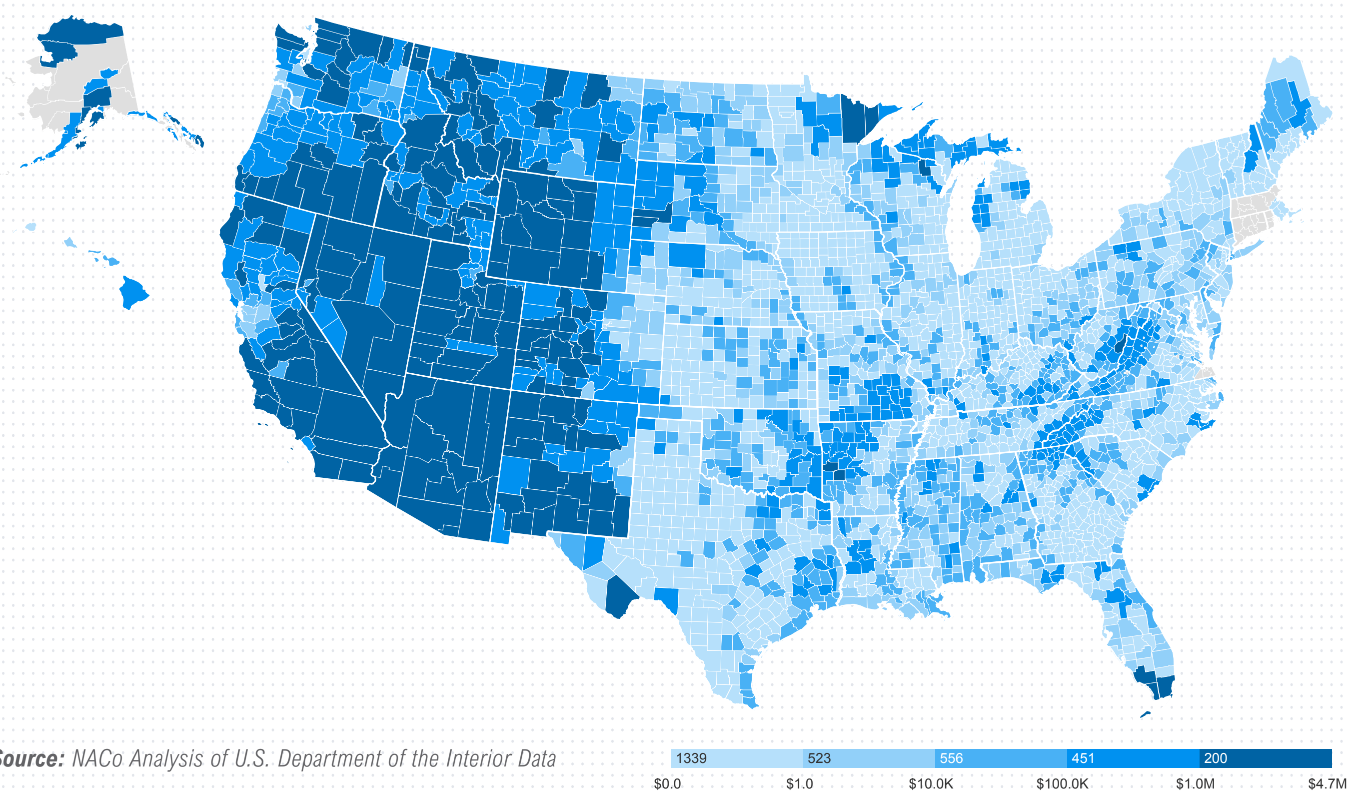
Executive Summary

Over 600 million acres — 28% of U.S. land — are federally owned and managed primarily by five agencies: the Bureau of Land Management (BLM), Forest Service (FS), National Park Service (NPS), Fish and Wildlife Service (FWS), and the Department of Defense (DoD). These lands are held in trust for the public, with policies set by Congress and carried out in partnership with state, county and tribal governments.

Nearly two-thirds (62%) of counties have federally managed land within their boundaries. These public lands counties are responsible for delivering a wide range of essential services — such as law enforcement, emergency response, search and rescue, fire protection, solid waste disposal, road maintenance and public health services — not only to residents, but also to the approximately 1 billion visitors in 2025 who recreate, work or travel on public lands.[i] Despite the critical nature of these services, counties cannot collect property taxes on these lands, which often make up a large share of their territory.

As frontline service providers, public lands counties face growing responsibilities with limited revenue. Effective management of federal lands — for conservation, recreation or development — relies on county governments that shoulder a disproportionate cost. Stable, equitable federal funding is critical to support their role and ensure the long-term health and accessibility of America's public lands.

2025 PAYMENTS IN LIEU OF TAXES (PILT) AMOUNT



Source: *NACo Analysis of U.S. Department of the Interior Data*

Congress has attempted to mitigate some of these issues by providing direct county support through the **Payments in Lieu of Taxes (PILT) program.** PILT provides payments to counties to offset losses in revenues and to reimburse counties for the essential services they provide. In contrast to other federal land payment programs, PILT funds are eligible for any use by the receiving county, providing crucial flexibility for county governments to manage issues as they arise. In FY 2025 the PILT program distributed approximatively $644M to over 1900 public lands counties.

Another key program that assists forested counties specifically is the **Secure Rural Schools (SRS) program,** enacted in 2000. As timber-producing counties faced declining revenue-sharing payments from the FS and BLM, Congress enacted the **Secure Rural Schools and Community Self-Determination Act.** SRS aimed to reduce the financial uncertainty caused by falling timber harvests and stabilize federal support by providing direct payments to affected counties. In FY 2023, the SRS program distributed approximately $253M to over 700 forested counties.

Counties are mandated to provide services with growing demands, yet PILT and SRS face appropriations challenges in Congress. Permanent reauthorization and full funding of PILT and the reauthorization of SRS are essential to ensure predictable funding for counties impacted by public lands. Counties with non-taxable public lands play a vital role in delivering essential services and stewarding nationally significant landscapes. To sustain these responsibilities, a modernized, permanently authorized, and inflation-adjusted framework for federal revenue sharing and compensation is necessary.

Key Policy Priorities: Stabilize Rural Communities Through PILT and SRS

PILT:

- NACo urges Congress to fully fund and permanently reauthorize PILT. For nearly 50 years, PILT has supported counties with large amounts of untaxable public land—lands that serve national interests but generate no local tax revenue. Counties are still responsible for providing essential services like law enforcement, emergency response, road and bridge maintenance and search and rescue. Yet, inflation and sequestration has already reduced PILT payments, even as service demands from public land activities continue to grow. Congress should act now to ensure counties receive predictable, full PILT funding.
- NACo urges Congress to amend the PILT formula to include additional multipliers for local governments with populations in the range of 4,000, 3,000, 2,000 and 1,000. All local governments with enough qualified federal land acres would have a minimum payment no less than the population cap of county governments with 1,000 residents. These minimum payments would result in an increase in overall PILT payments and should not reduce payments to larger counties.

SRS:

- NACo urges Congress to reauthorize and extend the Secure Rural Schools (SRS) program beyond fiscal year 2026 to ensure counties can maintain essential services and plan for long-term fiscal stability.
- For over two decades, SRS has served as a critical safety net for counties that once relied on federal timber receipts to fund core government functions.
- Without reauthorization, these counties face steep budget shortfalls, jeopardizing the well-being of residents and the stability of rural communities.
- Congress reauthorized the Secure Rural Schools (SRS) program in December 2025 with bipartisan support in both chambers through the Secure Rural Schools Reauthorization Act of 2025 (P.L. 119-58)

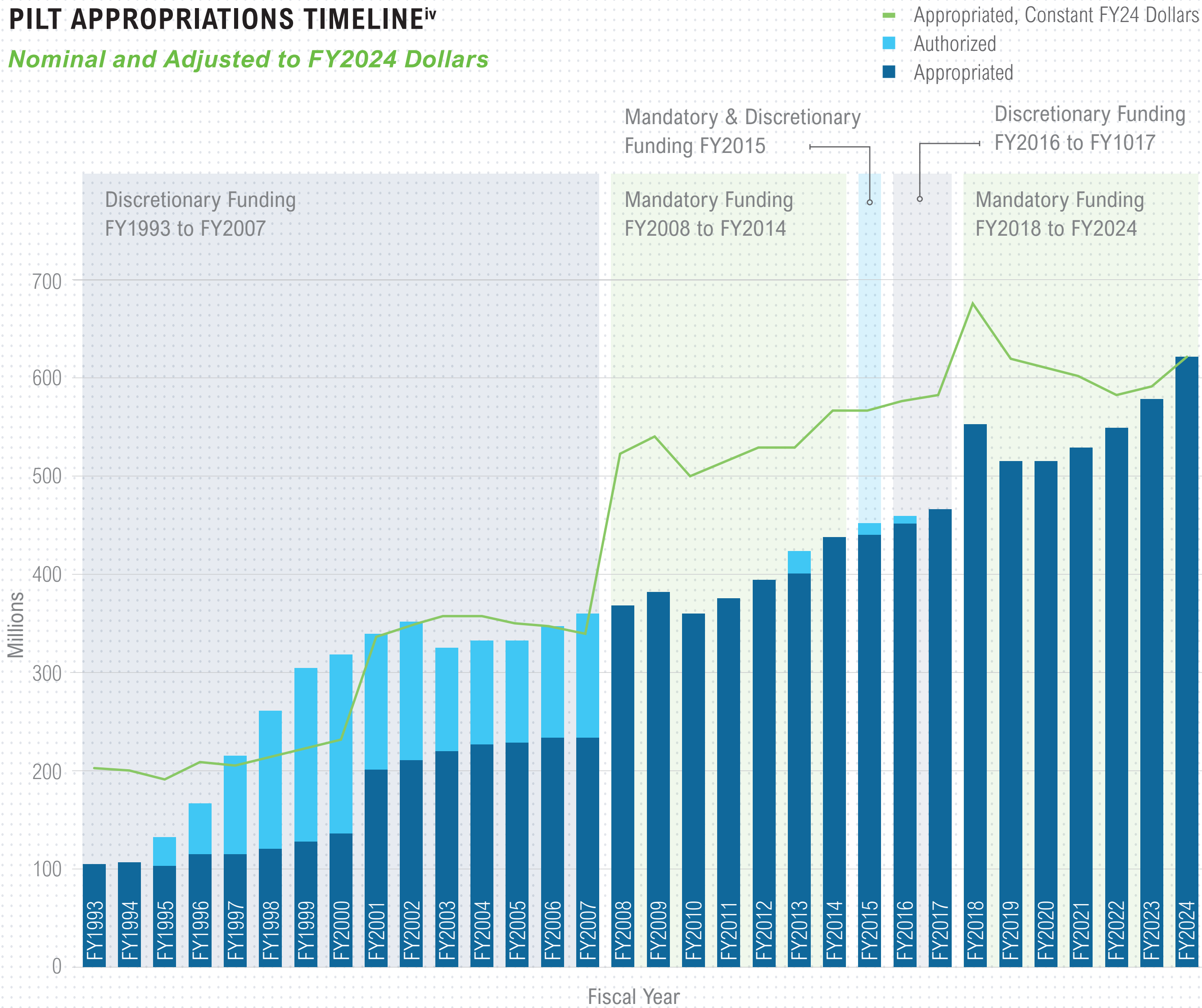
NATIONAL ASSOCIATION of COUNTIES NACo

A Brief History of PILT

Nearly 610 million acres are eligible for federal investments through the PILT program.[ii] The program, administered by the Department of the Interior, provides revenue offset for federally managed, tax-exempt lands. PILT payments are typically made directly to counties. However, states can choose to receive and reroute funds to county governments. Currently, only Wisconsin and Alaska employ this option.[iii] PILT payments can be used for any governmental purpose to serve residents.

PILT APPROPRIATIONS TIMELINE[iv]

Nominal and Adjusted to FY2024 Dollars



Source: *NACo Analysis of DOI's Annual PILT Reports and data presented in CRS Reports: PILT (Payments in Lieu of Taxes): Somewhat Simplified and The Payments in Lieu of Taxes (PILT) Program: An Overview.*

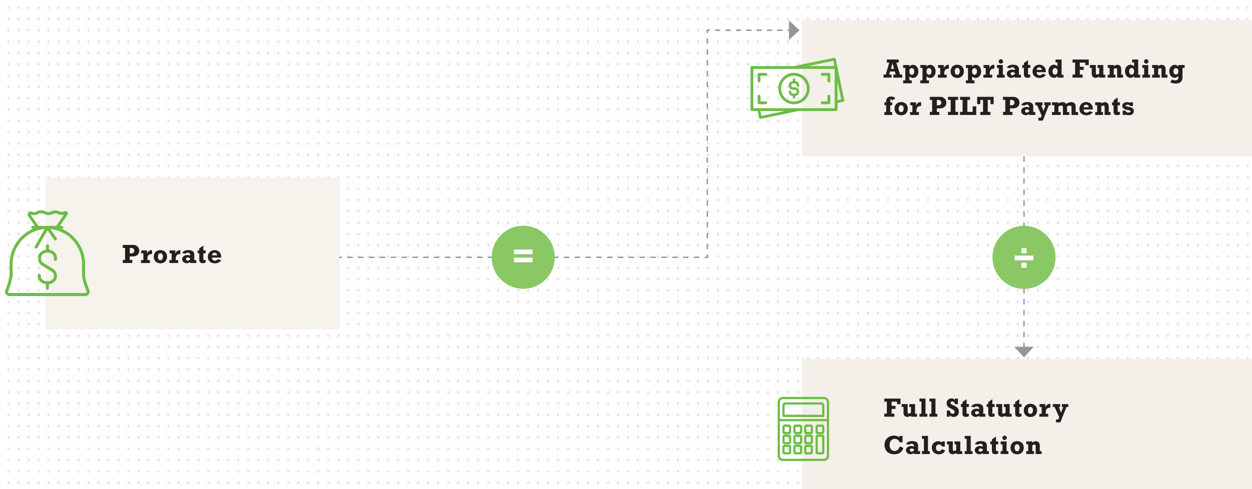
Notes: *Even after adjusting appropriations to constant FY 2024 dollars to reflect real purchasing power, the data shows that PILT payments have not often kept pace with the increasing authorization levels or with inflation, highlighting the challenges counties face in receiving full compensation for PILT-entitled federal lands. Recent years show modest gains, but the long-term gap remains a critical concern for counties relying on PILT revenue to fund essential services.*

PILT's Shifting Funding Structure Fuels Ongoing County Uncertainty

The PILT Program, established by the 94th Congress in 1976 through the Payments in Lieu of Taxes Act (P.L. 94-565), provides annual payments to counties to offset the costs of services provided to public lands communities. Codified in Chapter 69 of Title 31 of the U.S. Code, the program's funding remained static for many years, with payments failing to keep pace with inflation. In 1994, Congress amended the PILT formula (P.L. 103-397) to address this issue by using the Consumer Price Index (CPI) to annually adjust population limits and per-acre payment rates, resulting in a more equitable and inflation-responsive funding structure. However, despite the adjustment for inflation, between FY1995 and FY2007, Congress appropriated significantly less funding than the statutorily authorized amount. If Congress appropriates less funding than the statutory calculation for PILT, each county receives a prorated payment. The proration is the ratio of the appropriated funding available to the full authorized amount: **Prorate = Appropriated Funding for PILT Payments divided by the Full Statutory Calculation.** When proration is applied, counties receive less than their authorized PILT payment because appropriated funding is insufficient to cover the full statutory calculation. In years when appropriations equal the statutorily authorized amount, payments to counties are often prorated due to the administrative costs of the program.[v]

For counties that rely on PILT to provide essential services on tax-exempt federal lands, the program's fluctuating funding structure has long created uncertainty. Understanding the shifts between discretionary and mandatory funding is critical, as these changes directly affect counties' ability to plan budgets, maintain services, and meet community needs. For example, further reform to PILT was enacted in 2008, shifting it from a discretionary program to a fully funded mandatory entitlement through FY 2012. Its funding authority was amended several times afterwards. From FY 2013 to FY 2014, PILT continued under mandatory funding. In FY 2015, it received a mix of discretionary and mandatory funding. The program relied on discretionary appropriations in FY 2016 and FY 2017, then returned to mandatory funding from FY 2018 through FY 2023. As of January 16, 2026, Congress passed the FY 2026 Interior, Environment, and Related Agencies Appropriations Act, fully funding PILT for the fiscal year. Both FY 2023 and FY 2024 omnibus packages ensured full, mandatory funding for over 1,900 counties nationwide.

PILT PRORATION RATIO



The Mechanics of the PILT Program

PILT comprises three separate payment mechanisms: **Section 6902 –** the broadest section – and **Sections 6904 and 6905** in limited circumstances. PILT payments cover nine established categories of public lands and do not include all public land acreages.[vi]

NINE CATEGORIES OF PUBLIC LANDS IN THE PILT STATUTE:[vii]

1. Lands in the National Park System (administered by the National Park Service, in Department of the Interior)
2. Lands in the National Forest System (administered by the Forest Service, in the Department of Agriculture (USDA)
3. Lands administered by the Bureau of Land Management (BLM)
4. Lands in the National Wildlife Refuge System (NWRS) that are withdrawn from the public domain (administered by the Fish and Wildlife Service, in DOI)
5. Lands dedicated to the use of federal water resources development projects
6. Dredge disposal areas under the jurisdiction of the Army Corps of Engineers
7. Lands located in the vicinity of Purgatory River Canyon and Piñon Canyon, Colorado, that were acquired after December 31, 1981, to expand the Fort Carson military reservation
8. Lands on which are located semi-active or inactive Army installations used for mobilization and for reserve component training
9. Certain lands acquired by DOI or the USDA under the Southern Nevada Public Land Management Act (P.L. 105-263)

Section 6902 Payments

Section 6902 payments are directly distributed to counties with any of these nine categories of federal land, including most land managed by the five major agencies. Subject to the population-based ceiling calculation, funding is determined based on two multipart formulas (Alternatives A and B); the greater of the two payment formulas is distributed to the county. Both alternatives are subject to a population ceiling limitation computed by multiplying the rounded county population figure by a corresponding dollar value (adjusted annually for inflation); actual population numbers are used for counties with populations below 5,000, while counties with more than 5,000 residents are rounded to the nearest 1,000 and counties with over 50,000 residents are capped at 50,000 regardless of the actual population.

Five factors affect the calculation of a PILT payment to a county: 1) the number of PILT-entitled acres, 2) the county's population, 3) payments in prior years from other specified federal payment programs, 4) state laws directing payments to a particular government purpose and 5) the Consumer Price Index as calculated by the Bureau of Labor Statistics.[viii]

Section 6902 Payments can be used for any governmental purpose.

The Interaction of Population Ceilings and the Section 6902 Formula Determines PILT Funding Amounts

PILT POPULATION-BASED CEILING CALCULATION[ix]

Is the county's population **greater** than 5,000?

YES → Round population to nearest 1,000, or if greater than 50,000, set equal to 50,000. Multiply rounded population by applicable population payment rate.

NO → Multiply population by population payment rate for 5,000.

SECTION 6902 PAYMENT FORMULA[x]

A Calculate county's eligible acres

B Calculate ceiling payment based on population

C

ALTERNATIVE A (A SIDE)

Step 1: Multiply entitlement acres calculated in **Box A** by FY25 $3.46/acre

Step 2: Compare result from **Step 1** with county's ceiling payment calculated in **Box B**

Step 3: Select lesser value from **Step 2;**

Step 4: Subtract prior-year payments from all eligible lands from from **Step 3** result.

OR

ALTERNATIVE B (B SIDE)

Step 1: Multiply entitlement acres calculated in **Box A** by FY25 $0.50/acre

Step 2: Compare result from **Step 1** with county's ceiling payment calculated in **Box B**

Step 3: Select lesser value from **Step 2**

D Pick greater of the two alternatives from **Box C.** This is the county's authorized payment under Section 6902.

E Sum section 6902 authorized payments calculated in **Box D** for all counties along with authorized payments under Sections 6904 and 6905. This is the Full Statutory Calculation for PILT.

F Does funding appropriated for PILT cover the full statutory calculation from **Box E?**

G

YES → Pay county full authorized amount.

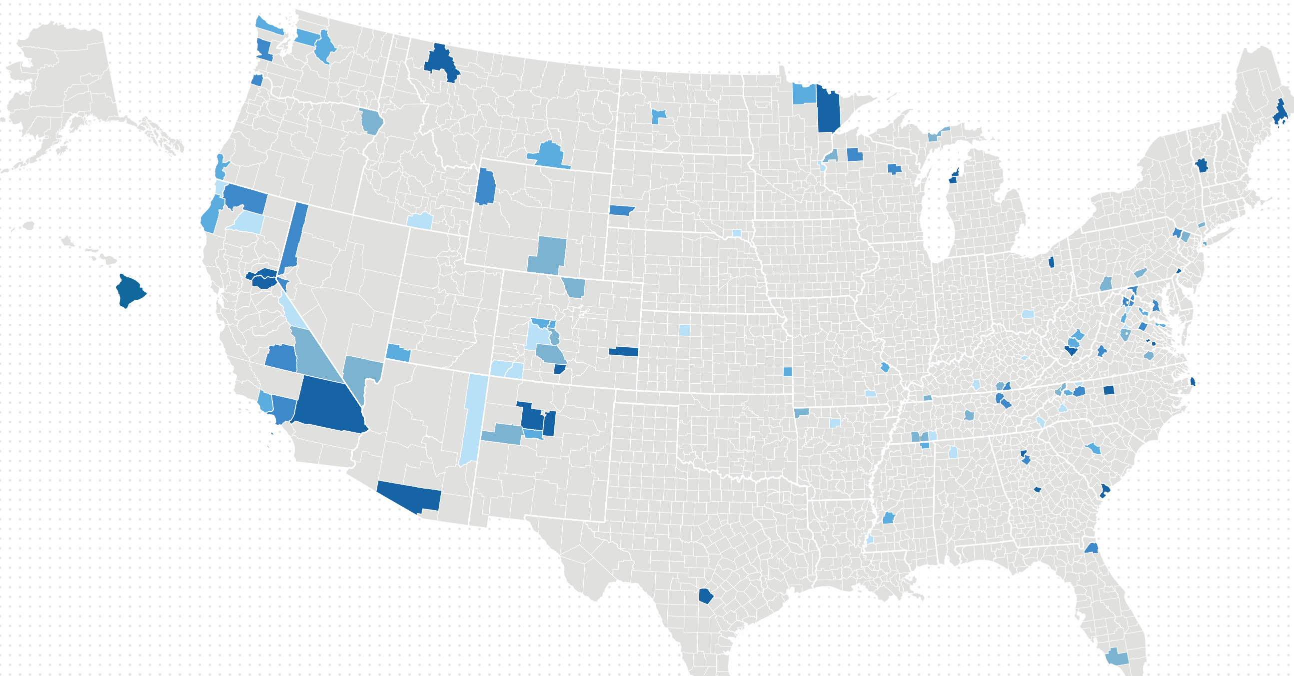
NO → Pay county prorated share of full amount.

Targeted County Impact: Limited Sections 6904 and 6905 Payments

Section 6904 authorizes PILT payments for land that the NPS or FS has recently acquired and was previously subject to local property taxes within the five-year period before acquisition. Payment is calculated as 1% of the fair market value when the land was acquired and does not exceed the property tax levied in the year before acquisition.

Section 6905 authorizes payments to counties with federal land in Redwood National Park or the Lake Tahoe Basin. Payment is calculated based on the same formula as 6904 and continues for five years or until payments total 5% of the fair market value **Sections 6904 and 6905** payments can be used for any governmental purpose.[xi] Counties that receive 6904 and/or 6905 payments must redistribute the funds to local governments and school districts within the county, proportional to the amount of property taxes lost because of federal ownership. FY 2025 distributions under **Sections 6904 and 6905** amounted to $504,759, representing just 0.08% of total PILT payments.

FY 2025 SECTION 6904/6905 PILT PAYMENTS BY COUNTY



Source: *U.S. Department of the Interior. "Fiscal Year 2025 Payments in Lieu of Taxes National Summary." Available at https://www.doi.gov/sites/default/files/documents/2025-06/2025nationalsummarypilt062025-508.pdf (November 3, 2025).*

≤ $171	$171-540
$540-1,626	$1,626-3,273
> $3,273	NA

County-Level Issues and Policy Considerations for PILT

Counties encounter several longstanding challenges with the PILT program. While the issues outlined below highlight some of the most pressing concerns, they are not exhaustive. These key issues are a starting point for reimagining a more equitable, predictable and sustainable PILT program that better supports counties impacted by untaxable public lands managed by federal government.

- **PILT payments are subject to the annual appropriations process, creating uncertainty for counties.** In the past, Congress has funded PILT through both discretionary and mandatory appropriations. Funding has varied between discretionary and mandatory sources, often falling short of authorized levels and resulting in prorated, unpredictable payments.
- **The proration ratio is applied across the entire Section 6902 PILT formula, including Alternative A, which deducts prior-year payments.** Examples of revenue-sharing payments include: Secure Rural Schools (SRS) Payment Titles I and III, USFS Timber & SRS 25% Payment, USFS Bankhead-Jones Payment, Mineral Leasing Payment, BLM Bankhead-Jones Payment, BLM Sale of Materials, FERC Power Sales, FWS Refuge Revenue Sharing Payment and the Taylor Grazing Payments. This reduces the value of those prior-year payments, even though they were already received in full, effectively discounting them in the calculation.
    - **This practice creates unintended consequences for counties — particularly those that receive substantial revenue-sharing payments — and undermines the equity and transparency of the program.** Counties with large prior-year payments see inflated net PILT due to proration, while those without offsets may receive smaller increases.[xii]
- **PILT entitlement lands are restricted to nine categories.** Not all federal public lands exempt from local property taxation are captured by the PILT program. Examples of lands not considered PILT entitlement lands include active-duty military installations, tribal trust and restricted lands, federal buildings and facilities and certain federal lands and water infrastructure or utility lands not specifically included in the PILT statute.
- **The PILT program provides important support to public lands counties, but it does not fully compensate for the loss of property tax revenue and other developed lands and land use opportunities on untaxable federal lands.** The PILT formula is limited to population only. Key county impacts not included are: 1) Public land users, including tourism 2) Valuation of improvements and 3) Federal land use limitations. Additionally, communities under 5,000 residents are disadvantaged by payment caps.

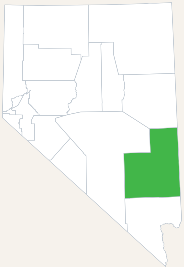
PILT in Action

PILT Matters — Every County, Every Acre

Large Percent of Public Lands

Lincoln County, Nevada

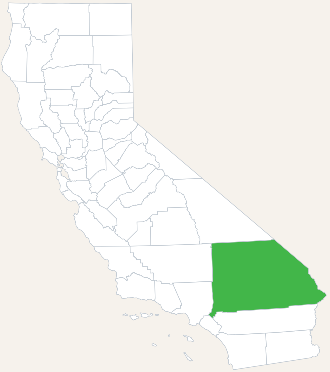
In Lincoln County, Nevada, PILT entitlement land makes up over 94% of the County's total area. The county received $1,009,155 in PILT payments for FY24, or $0.16 per acre. For FY 2024, the county is on the A-side of the formula.



Large Percent of Public Lands

San Bernardino County, California

In San Bernardino County, Calif., PILT entitlement land makes up 65.9% of the acreage. The county received $4,410,532 in PILT payments for FY24, or $0.49 per acre. For FY 2024, the county is on the A-side of the formula.



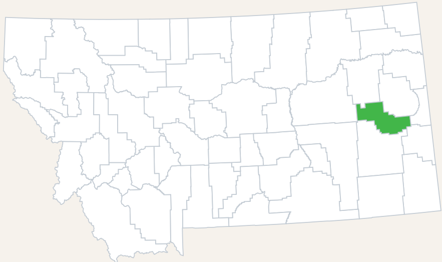
A County Perspective on PILT

Prairie County, Montana

In Prairie County, Mont., 38.4% of lands are entitled to PILT. Their FY 2024 PILT payment was $204,800. For FY 2024, the county is on the B-side of the formula.

"At the time the PILT formula was discussed [by Congress in 1994 to adjust for inflation and alter the payment formula], the very rural counties weren't at the table because they couldn't afford to be there. Congress did not opt to prorate the payment per acre because of concern of losing support from senators and congressional districts in the East because they almost always had far less acres of federal lands."[xiii]

— Todd Devlin, Commissioner
Prairie County, Montana

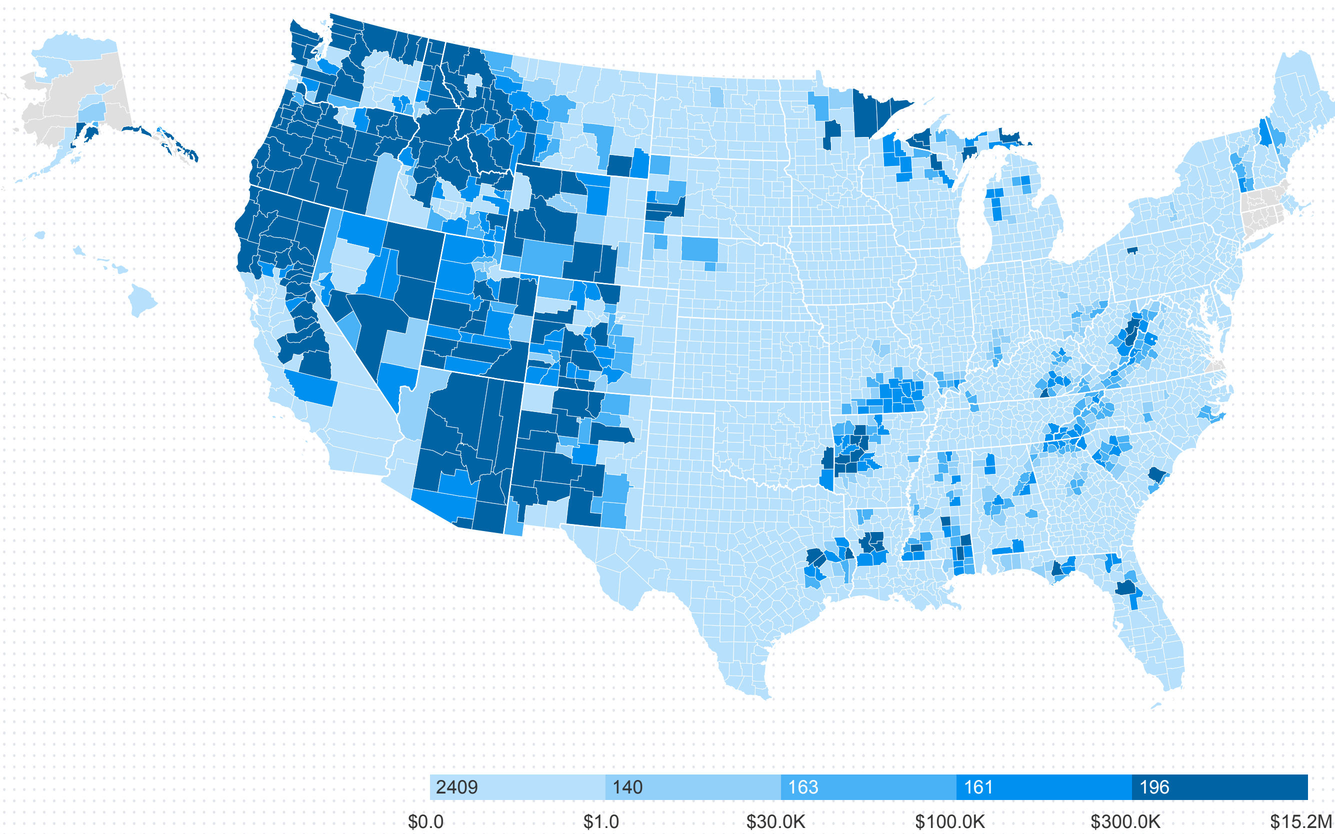


A Brief History of SRS

SRS: A Lifeline After Timber Revenue Loss

Historically, rural communities and schools relied on a share of receipts from timber harvests to supplement local funding for education services and roads. During the 1980s, new national policies, economic changes and industry shifts caused a severe decline in timber revenue. Although timber sales continue today, changes since the 1980s have reduced revenue-generating activities across public lands. This decline subsequently reduced revenues for rural counties and school districts that rely on forest management activities conducted on FS and BLM's revested Oregon and California Railroad (O&C) and the Coos Bay Wagon Road (CBWR) lands. In response to this decline, the Secure Rural Schools (SRS) program was enacted in 2000 (P.L. 106-393) to stabilize payments to counties and to compensate for lost revenues.[xiv] SRS aids rural counties and school districts affected by the decline in revenue from timber harvests on federal lands.

FY 2023 SECURE RURAL SCHOOLS (SRS) AMOUNT



Source: *NACo analysis of data from the U.S. Forest Service, 2023 data; Bureau of Land Management, 2022 data; U.S. Bureau of Labor Statistics, Consumer Price Index, March 2024 data.*

USFS REVENUE SHARE TIMELINE

1900

2010

1906
Congress mandated that 10% of gross receipts were to be shared with states and territories for the schools and roads of the county or counties where the forest revenue was derived.

1908
Congress increased gross receipts payments to 25%.

2008
Congress amended the 1908 policy, and the payment became 25% of the average gross receipts over the previous 7-year rolling average. Since 1908, these payments have been authorized as mandatory spending.

Unique O&C and CBWR Lands Create Distinct Federal Payment Structures for Oregon Counties[xv]

Eighteen Oregon counties have a unique set of public lands that receive federal payments to offset tax losses from revested public lands removed from local tax rolls. These include 2.6 million acres of O&C Railroad lands and 75,000 acres of CBWR lands, originally granted in the 1860s to support rail and road construction. The O&C Railroad later violated grant terms by over-pricing land and restricting timber sales, leading to a 1915 Supreme Court ruling and federal revestment. Today, counties receive a share of timber revenues from these lands as compensation.

Facing the same challenges as counties containing FS land, SRS authorized O&C and CBWR counties to elect to receive a specific SRS set-aside payment option or maintain the revenue share payments. SRS funds paid to counties for O&C and CBWR lands are subject to the same eligibility requirements as SRS FS payments, where counties can allocate payments between Titles I – III uses.[xvi] Payments distributed under O&C revenue sharing or O&C SRS are excluded from deduction in the calculation of PILT payments to these counties.

CONGRESS PROVIDES SUPPORT TO COMPENSATE O&C AND CBWR COUNTIES FOR LOST PROPERTY TAXES FOLLOWING FEDERAL REVESTMENT

1850 – 2025

1866 & 1869
Congress granted lands to the Oregon & California Railroad Company to build a railroad and the Coos Bay Wagon Road.

1915
Supreme Court ruled O&C Railroad Company violated land grant terms for the railroad (price violations, halting timber sales).

1916
Chamberlain-Ferris Act (CFA) returned unsold O&C lands to federal control, removed them from county tax rolls and authorized limited compensation through a revenue-sharing formula. Established funding formula among counties, states, the Reclamation Fund and the Treasury, but revenues fell short of covering the promised payments.

1919
Coos Bay Wagon Road Revestment Act revested CBWR lands due to grant violations and removed land from Coos and Douglas counties' tax rolls.

1926
Stanfield Act prioritized repaying counties for 1916–1926 tax-equivalency payments; directing revenue first to counties, then to federal reimbursement; with any excess following the CFA formula. Revenue remained insufficient to cover the full county obligation.

1937
O&C Sustained Yield Management Act established permanent timber production policy and replaced tax-equivalency payments with revenue sharing. Counties initially received 50% of timber revenues for any governmental purpose, while the Treasury received 25% for back taxes and 25% for program administration. After back taxes were repaid, counties' share would increase to 75%.

1939
CBWR Act created in-lieu tax payment program for Coos and Douglas counties, with 75% of revenue for schools, roads, bridges and ports.

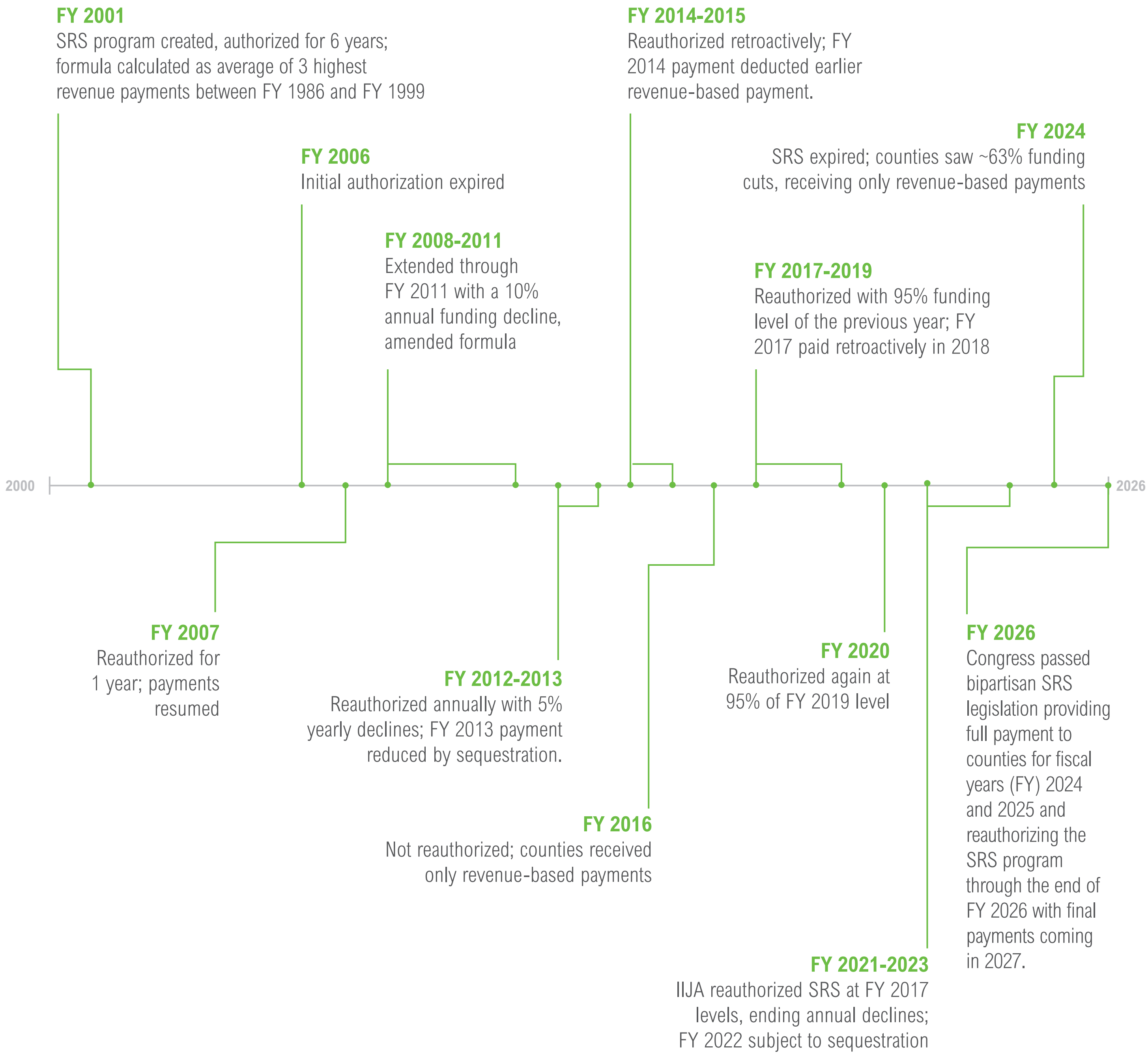
1952
O&C counties received 75% of revenue.

1953
Congress reduced counties' share; one-third "plow-backed" to cover federal management costs, providing O&C Act revenue payments of 50% to eligible counties.[xvii]

2000s–Present
O&C and CBWR counties may elect between 50% timber revenue share or SRS payment option (based on 3-year average).

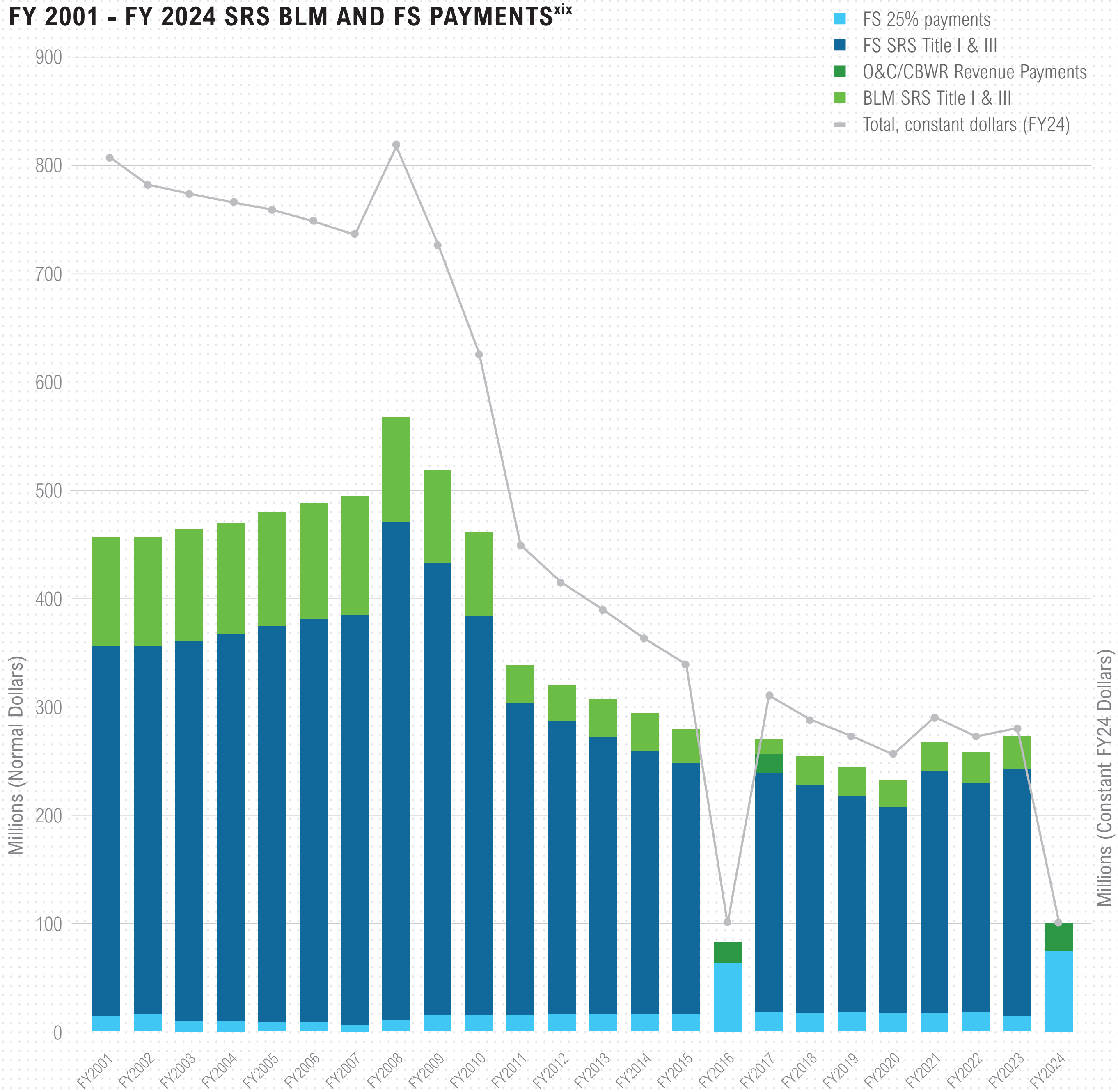
SRS Timeline[xviii]

SRS was originally enacted as a 6-year program that expired on September 30, 2006, but it has been extended an additional 19 years through nine reauthorizations..



$281 million in SRS FY23 payments dropped to $103 million in FY24 when SRS was not authorized

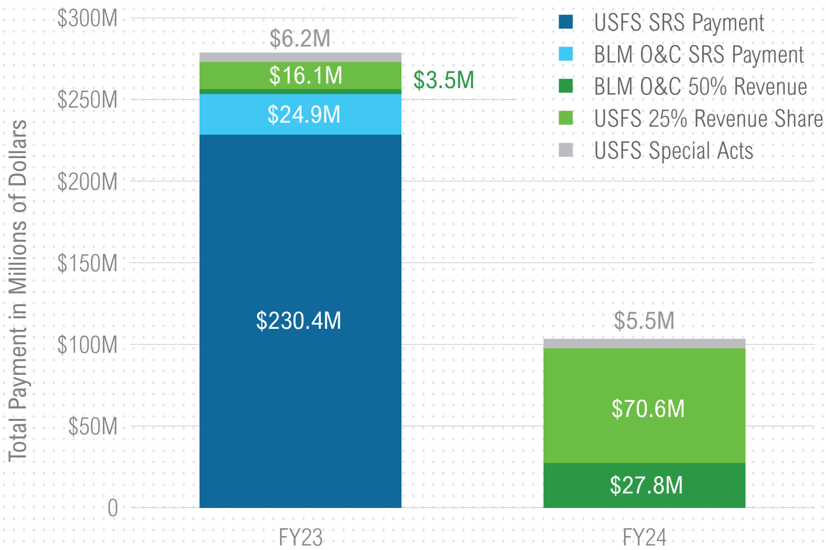
FY 2001 - FY 2024 SRS BLM AND FS PAYMENTS[xix]



Source: *NACo Analysis of Payment data reported in Congressional Research Service, "The Secure Rural Schools and Community Self-Determination Act: Background and Issues." Available at https://www.congress.gov/crs-product/R41303 (March 27, 2025).*

Notes: *Payments from both the FS and BLM for O&C and CBWR lands are included, along with comparisons to traditional revenue-sharing programs—FS 25% and BLM 50%. Only Title I and III SRS payments are reflected, as Title II funds are retained by the agencies. In years when SRS was authorized, FS 25% payments are minimal by comparison. In years where SRS was authorized but a small number of O&C and CBWR counties elected to receive the 50% revenue payments, this data is not shown due to it being indistinguishable due to scale. To account for the higher payments in earlier years, especially when adjusted for inflation, the total inflation-adjusted value is expressed in constant FY 2024 dollars, with payment values exceeding $800 million in some years.*

NATIONWIDE COMPARISON: FY 2024 COUNTY REVENUE SHARE PAYMENTS TO FY 2023 SRS TOTAL PAYMENTS[xx]



Without SRS reauthorization, payments to counties are reduced by

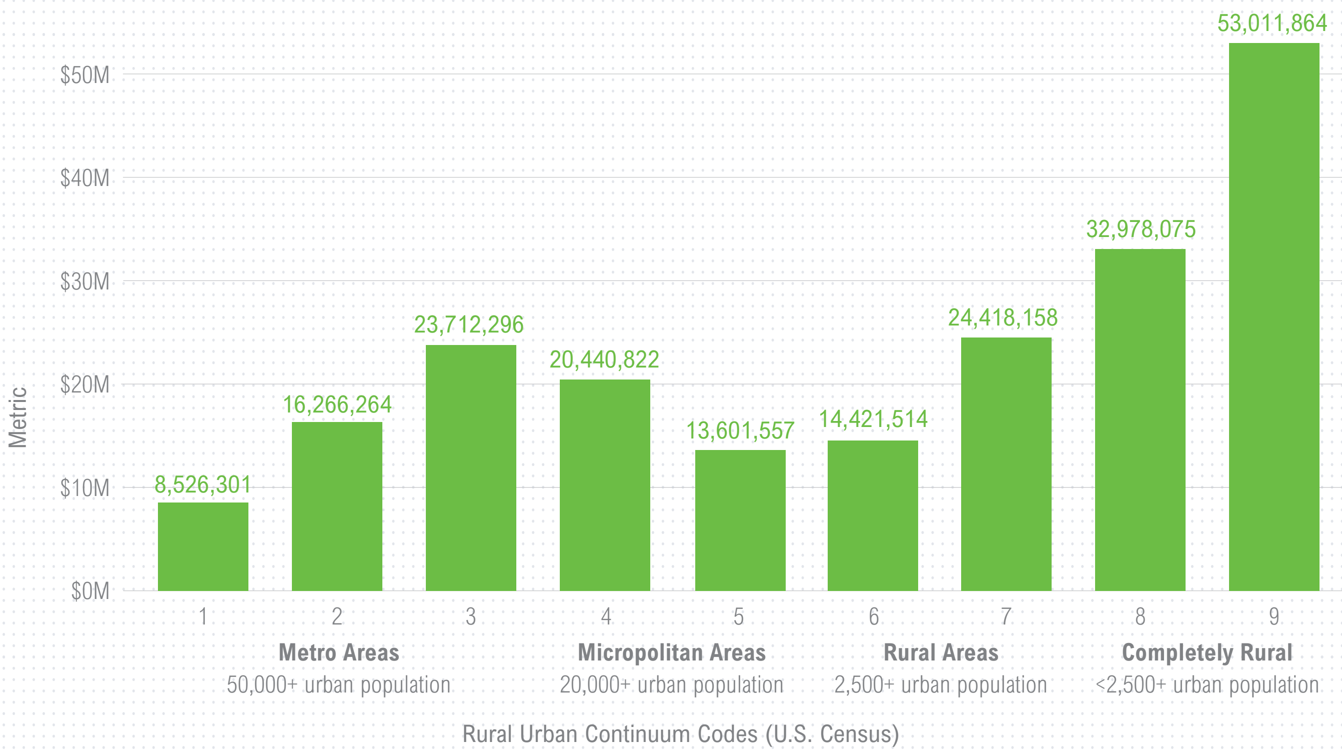
~63%

dropping from $281.0M in FY 2023 to just $103.9M in FY 2024 through the revenue share programs.

Source: *NACo analysis of FS and BLM Payment Data*

LOSS OF SECURE RURAL SCHOOLS PAYMENTS DISPROPORTIONATELY AFFECTS RURAL COUNTIES[xxi]

Loss of financial support for county governments and school districts due to lapse in SRS funding for FY 2024 based on Urban-Rural Continuum Code Classifications



Source: *Haggerty, Mark, "Rural Counties Lost the Most When Funding for the Secure Rural Schools and Community Self-Determination Act Ended." Center for American Progress, August 11, 2025.*

The Mechanics of the SRS Program

Counties can elect to receive either the traditional 25% payment or SRS payments allocated under three titles. To receive SRS funding, counties must opt out of the projected 25% revenue-share payment based on a rolling seven-year average of receipts (beginning in 2007). This process is known as payment election. For most counties, SRS funding is significantly higher than projected payments; however, 73 counties currently elect to receive 25% payments in lieu of the SRS payment.[xxii] For FY 2023 two Oregon counties elected to receive the O&C Act and CBWR revenue shares.[xxiii]

Depending on the community's needs, counties allocate the payments, as prescribed by the allocation requirements, between three eligible uses, Titles I – III.[xxiv] Most funding is allocated to **Title I**, which can be used for the same purposes as the 25% payments: roads and schools. **Title II** funds are held at the federal agency level by the BLM or FS for county-designated use on federal land properties. To use funds under Title II, the FS or BLM must create a **Resource Advisory Committee (RAC)** to approve projects and fund distribution for projects on or to benefit the federal land within the county.[xxiv] Ten percent of the Title II funds can be used to support the functions of the RAC, while 50% must be used for road maintenance and decommissioning or stream and watershed restoration. **Title III** funds are specifically set aside for community wildfire preparedness planning and related activities, emergency services reimbursement, training or broadband expansion for educational purposes.

Counties can choose to allocate Title I, II and III based on allocation requirements stipulated by the size of the payments. This process is known as payment allocation. Requirements for allocations are categorized as follows: **minor distributions** (less than $100,000), **modest distributions** (payments between $100,000 and $350,000) and **major distributions** (greater than $350,000). Originally, counties with minor distributions could allocate 100% of the payment to Title I purposes and counties receiving more than $100,000 in annual payments could allocate only 80%-85% of their payment to Title I. The remaining 15%-20% of the payment could be allocated to Title II or Title III purposes. These requirements were changed in the FY 2008 reauthorization.

Beginning in FY 2008, counties with modest distributions could continue to allocate any portion of the remaining 15%-20% to Title II or Title III, as previously authorized. Counties with distributions above $350,000 (major distributions) were limited to allocating up to 7% of the payment to Title III. Counties with minor distributions could continue to allocate 100% of the payment to Title I. Funds not allocated between the three titles are returned to the Department of the Treasury.

SECURE RURAL SCHOOLS PAYMENT ALLOCATION REQUIREMENTS[xxv]

Title Number	Minor Distribution (<$100,000)	Modest Distribution ($100,000-$349,999)	Major Distribution ($350,000 and above)
Title I	100% OR 80%-85% AND	80%-85% AND	80%-85% AND
Title II	15%-20% between Titles II & III	15%-20% between Titles II & III	8%-20%
Title III	15%-20% between Titles II & III	15%-20% between Titles II & III	<7%

From FY 2001 to FY 2007, SRS payments were based on each county's three highest revenue years between FY 1986 and FY 1999. Starting in FY 2008, the formula was revised to also consider federal land acreage and county income levels, with full funding set at $500 million and scheduled to decline annually—initially by 10%, later by 5%. This decline was removed in FY 2021, fixing payments at the FY 2017 level. Sequestration further reduced payments in FY 2013 and FY 2022. From FY 2013 to FY 2020, county payment allocations and election decisions were frozen; the FY 2021 reauthorization lifted these freezes.[xxvi]

County-Level Issues and Policy Considerations for SRS

Counties encounter several longstanding challenges with the SRS program and the uncertainties caused by lapses in the program. The issues outlined below highlight some of the most pressing concerns, but they are not exhaustive. These key challenges serve as a starting point for reimagining a more equitable, predictable and sustainable SRS program that better supports counties impacted by untaxable public lands and fluctuations in revenue-share payments as they navigate economic transition and work toward long-term stability.

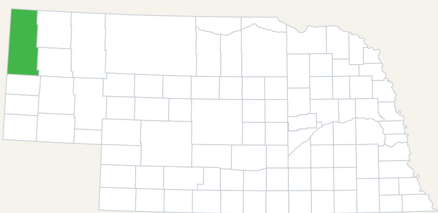
- Except for FY 2007, SRS payments have been authorized as mandatory spending, but the program has never been permanently authorized, creating ongoing uncertainty for counties.
- The SRS formula does not adjust for inflation.
- When in effect, annual declines reduce the level of funding counties receive for critical services.
- SRS applies only to FS and O&C and CBWR BLM lands, excluding those managed by other agencies.
    - National forests and grasslands share revenue with counties, but grassland counties are excluded from SRS.
- Annual revenue-generating activities have never fully covered SRS payments; the shortfall is made up by the Treasury.
- When counties elect SRS over shared-revenue payments, funds are used differently but similarly — SRS uses are defined in Titles I–III, while FS and BLM O&C county shared-revenue uses are prescribed differently.
- O&C and CBWR counties must make a unified election for FS and BLM SRS payments or revenue-sharing; they cannot mix SRS and traditional payments between agencies; this is known as coupling.
- When SRS funding lapsed after FY23, counties faced a significant reduction in federal support and the instability of revenue-share payments, especially where timber receipts are low.
- When SRS is not authorized, counties generally receive smaller timber revenues. Because timber revenues are deducted under Alternative A of the PILT formula, lower timber receipts reduce the size of the deduction, which often results in higher PILT payments for Alternative A counties compared to years when SRS is authorized.

SRS in Action

Small Percent of National Forest Service Land

Sioux County, Nebraska

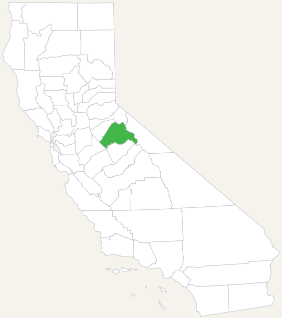
In Sioux County, Neb., Forest Service land makes up 0.7% of the acreage. They received $5,202 in SRS payments for FY 2023.



Large Percent of National Forest Service Land

Tuolumne County, California

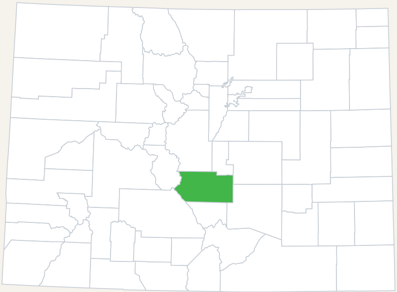
In Tuolumne County, Calif., Forest Service land makes up 42% of the acreage. They received $1.3 million in SRS payments for FY 2023.



Medium Percent of National Forest Service Land

Fremont County, Colorado

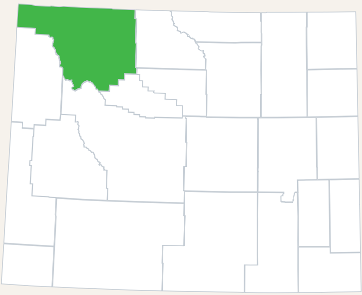
In Fremont County, Colo., Forest Service land makes up 10% of the acreage. They received $122,000 in SRS payments for FY 2023.



Large Percent of National Forest Service Land

Park County, Wyoming

In Park County, Wyo., Forest Service land makes up over 38% of the acreage. They received $877,545 in SRS payments for FY 2023.



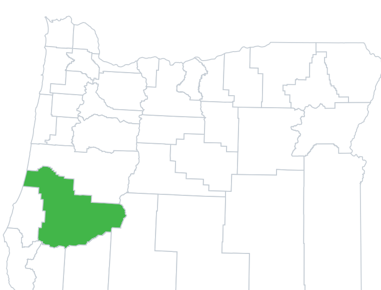
A County Perspective on SRS and O&C Lands

Douglas County, Oregon

In Douglas County, Ore., Forest Service land makes up 27% of the acreage. They received $15.2 million in SRS payments for FY 2023. Douglas County has 727,953 acres of O&C lands.

"The culture, history and economy of Douglas County has, for more than a generation, been directly linked to the management and production of timber receipts from the O&C lands. These timber receipts are unique because, unlike FS receipts, O&C receipts are discretionary and can be used where they are most needed. A dramatic reduction in management and timber production on the O&C lands has caused a significant reduction in County services and systematic layoffs in the County workforce."

— Doug Robertson, Executive Director, Association of O&C Counties and Former County Commissioner Douglas County, Ore.



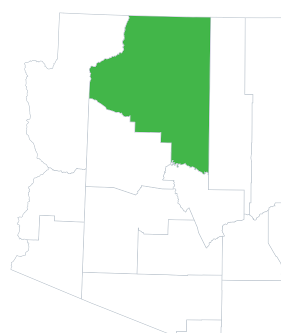
A County Perspective on SRS

Coconino County, Arizona

In Coconino County, Ariz., 27.2% of the land is managed by Forest Service. Their FY 2023 SRS payment was $2.8 million.

"SRS funds help maintain hundreds of miles of Forest Service roads, crucial for providing emergency access and search-and-rescue operations. SRS dollars directly support law enforcement operations on our public lands, including forest patrols, which protect visitors and residents and help detect illegal campfires. Without SRS funding, the safety of our community and the protection of our natural resources would be in serious jeopardy."

— Patrice Horstman, Chair of the Board of Supervisors, Coconino County, Ariz.



Conclusion

Public lands counties must continue to deliver critical services like emergency response, law enforcement, education and infrastructure even when lacking stable federal government support. Public safety and local economies depend on the essential services that counties provide every day to their residents and visitors.

The PILT and SRS programs underscore the federal government's commitment to compensating counties that host significant amounts of untaxable public lands. While these programs provide vital fiscal support, they remain hampered by recurring lapses, inconsistent appropriations and challenged funding structures.

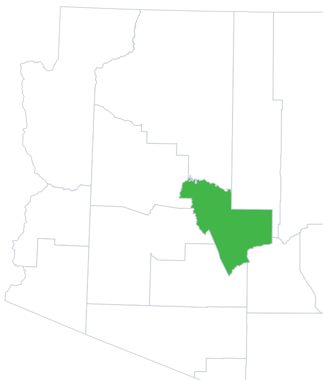
PILT, designed to offset the loss of local property tax revenue from untaxable federal lands, is critical in helping counties deliver essential services. Yet, PILT remains vulnerable to funding fluctuations and annual appropriations uncertainty, limiting counties' ability to plan long-term.

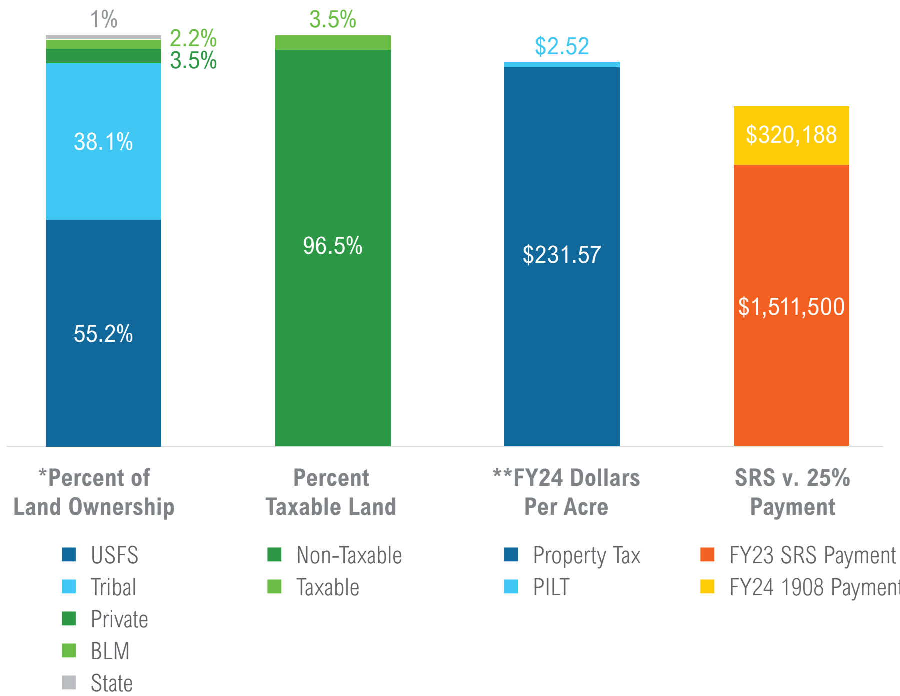
Meanwhile, the SRS program — originally crafted to address the decline in timber harvest revenues — has provided more targeted, albeit inconsistent, support for forested counties. When SRS funding lapses, forested public lands counties are left without predictable revenue streams for essential services as they transition toward long-term fiscal stability. The lack of predictable funding leaves rural and forested counties especially vulnerable.

A modernized, permanently authorized and inflation-adjusted framework for federal revenue sharing and compensation for counties with non-taxable public lands is essential to ensuring public lands counties can continue to meet public service obligations while supporting the stewardship of nationally significant public lands within their jurisdictions.

Appendix A: County Examples

Gila County, Arizona



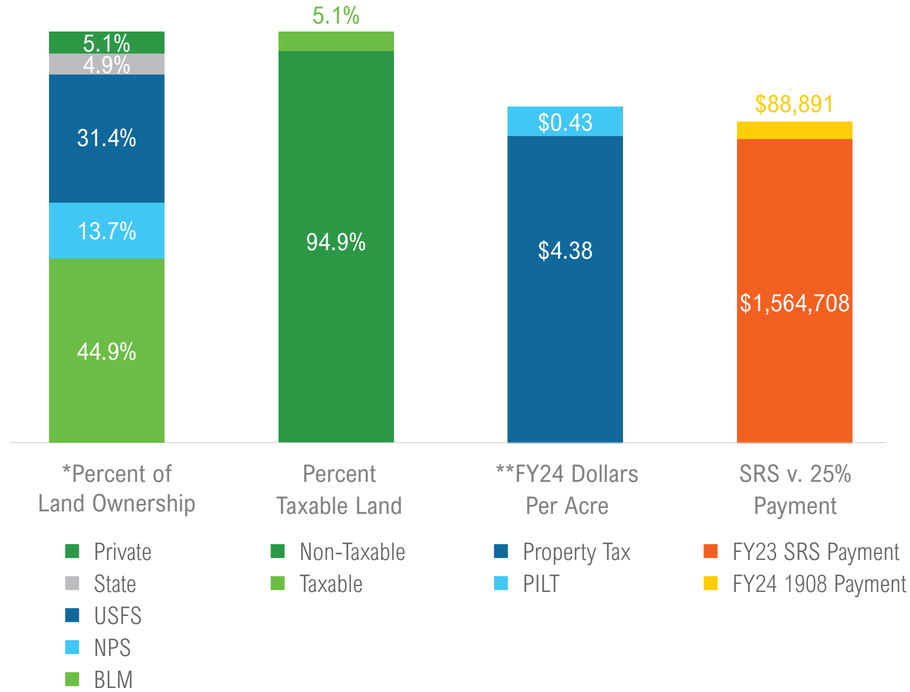


*This data likely includes surface water and may not reflect the full mapping of all parcels due to sensitive areas. Private land in this data set could also include unmapped federal land. Some datasets may calculate land ownership using slightly different boundary files, classifications or reporting years than what counties use internally. Some counties also include roads, rights-of-way or leased public lands in their "private" acreage figures, which can change the percentage.

**The general fund property tax is based on FY24 data from the county compared to the private percentage of total acreage from the Census Bureau. The property tax figure includes structures and improvements subject to taxation. The PILT dollar per acre does not include the valuation of improvements. The property taxes revenue per acre figure includes factors that are taken into consideration that the PILT dollar per acre figure does not capture.

Source: *Headwaters Economics Public Land Ownership in the United States.*
https://headwaterseconomics.org/public-lands/protected-lands/public-land-ownership-in-the-us/

Garfield County, Utah



* This data likely includes surface water and may not reflect the full mapping of all parcels due to sensitive areas. Private land in this data set could also include unmapped federal land. Some datasets may calculate land ownership using slightly different boundary files, classifications or reporting years than what counties use internally. Some counties also include roads, rights-of-way or leased public lands in their "private" acreage figures, which can change the percentage.

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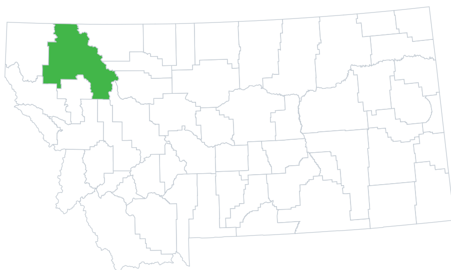
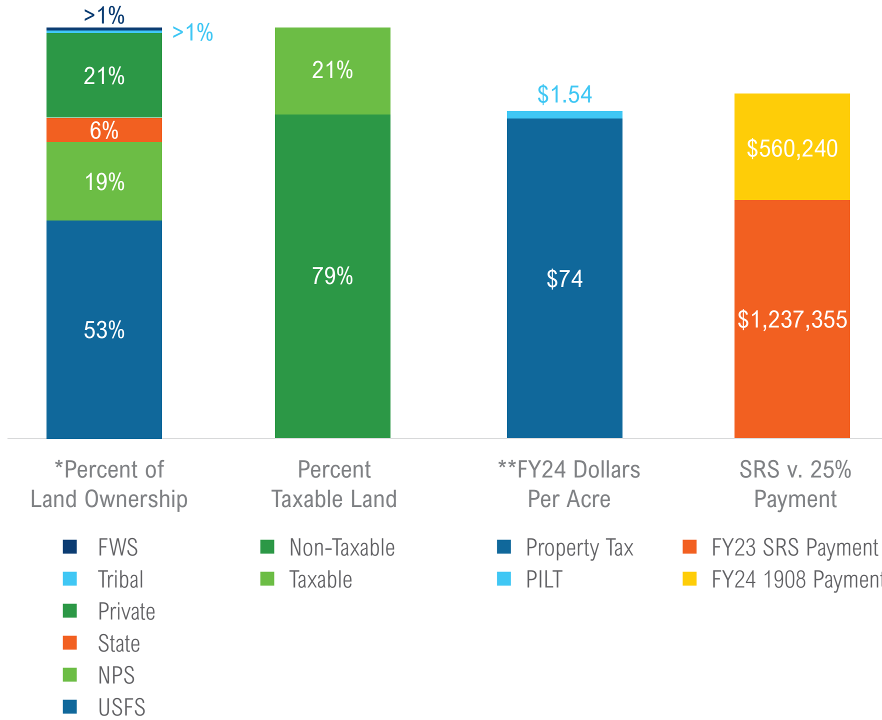
Source: *Headwaters Economics Public Land Ownership in the United States. https://headwaterseconomics.org/public-lands/protected-lands/public-land-ownership-in-the-us/*

Flathead County, Montana

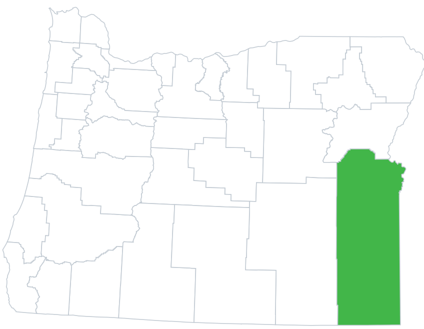


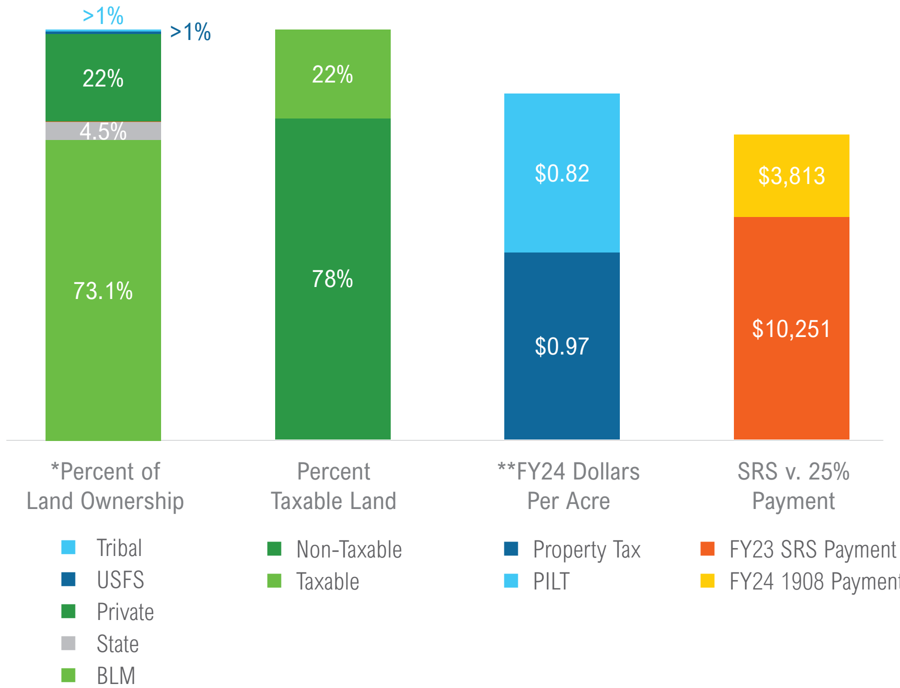


* This data was provided by Flathead County, Montana. The analysis was performed using Flathead County GIS parcel data, Flathead County Plat Room ownership records and public land classifications from the Montana State Library / Montana Department of Revenue. It should be noted that GIS data is not mapped at survey precision, so acreage calculations, in particular, will include error. Tribal lands and Fish and Wildfire Service lands each account for less than 1% and rounding has been undertaken to the nearest whole number for all figures.

**The general fund property tax per acre is based on FY24 data from the Montana Department of Revenue Biennial Report. See: https://revenue.mt.gov/files/DOR-Publications/Biennial-Reports/July-1-2022-June-30-2024-Biennial-Report/Biennial-Report-7-1-2022-6-30-2024-Complete.pdf. Flathead County assessed a mill levy of 100.87 to generate $51,880,958 in county assessed revenue. This figure was divided by the total acres of taxable land, 700,223 acres, as reported by the county and all figures were rounded to the nearest whole number. The property tax figure includes structures and improvements subject to taxation. The PILT dollar per acre does not include the valuation of improvements. The property taxes revenue per acre figure includes factors that are taken into consideration that the PILT dollar per acre figure does not capture.

Malheur County, Oregon



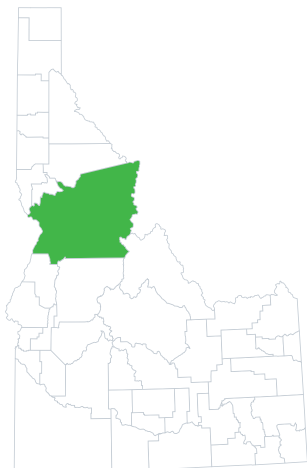


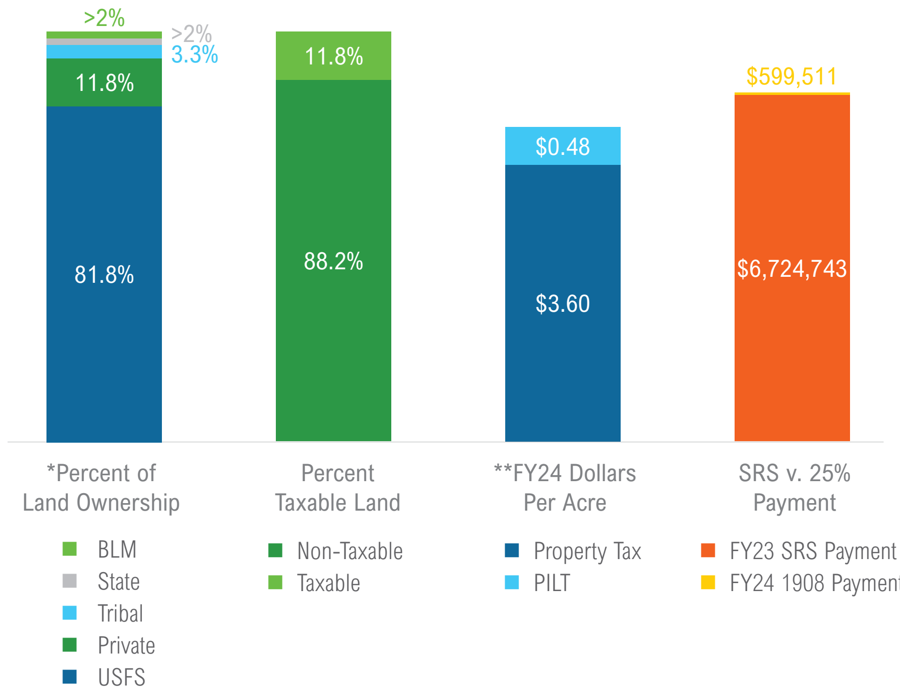
* This data likely includes surface water and may not reflect the full mapping of all parcels due to sensitive areas. Private land in this data set could also include unmapped federal land. Some datasets may calculate land ownership using slightly different boundary files, classifications or reporting years than what counties use internally. Some counties also include roads, rights-of-way or leased public lands in their "private" acreage figures, which can change the percentage.

**The general fund property tax is based on FY24 data from the county compared to the private percentage of total acreage from the Census Bureau. The property tax figure includes structures and improvements subject to taxation. The PILT dollar per acre does not include the valuation of improvements. The property taxes revenue per acre figure includes factors that are taken into consideration that the PILT dollar per acre figure does not capture.

Source: *Headwaters Economics Public Land Ownership in the United States. https://headwaterseconomics.org/public-lands/protected-lands/public-land-ownership-in-the-us/*

Idaho County, Idaho





* This data likely includes surface water and may not reflect the full mapping of all parcels due to sensitive areas. Private land in this data set could also include unmapped federal land. Some datasets may calculate land ownership using slightly different boundary files, classifications or reporting years than what counties use internally. Some counties also include roads, rights-of-way or leased public lands in their "private" acreage figures, which can change the percentage.

**The general fund property tax is based on FY24 data from the county compared to the private percentage of total acreage from the Census Bureau. The property tax figure includes structures and improvements subject to taxation. The PILT dollar per acre does not include the valuation of improvements. The property taxes revenue per acre figure includes factors that are taken into consideration that the PILT dollar per acre figure does not capture.

Source: *Headwaters Economics Public Land Ownership in the United States.*
https://headwaterseconomics.org/public-lands/protected-lands/public-land-ownership-in-the-us/

Appendix B: Payment Calculation Examples[xxvii]

Example 1: Graham County, Ariz. — Payment Alternative A Greater than B

Population limitation 40,000 x $105.81	**$4,232,400**
A. 1,102,927 acres x $3.46 per acre	$3,816,127
Deduction for prior-year payments	($50,000)
Payment to county—Alternative A	**$3,766,127**
B. 1,102,927 acres x $0.50 per acre	$551,464
No deduction under this alternative	-
Payment to county—Alternative B	**$551,464**
In the Example 1 case, the county payment would be calculated as	$3,766,127

Example 2: Prairie County, Mont. — Payment Alternative B is Greater than A (Limited by the Population Ceiling)

Population limitation 1,112 x $232.73	**$258,796**
A. (1) Population ceiling limit	$258,796
Deduction for prior-year payments	($63,785)
Payment to county—Alternative A	**$195,011**
(2) 426,957 acres x $3.46 per acre	$1,477,271
B. 426,957 acres x $0.50 per acre	$213,479
No deduction under this alternative	**-**
Payment to county—Alternative B	**$213,479**
In the Example 2 case, the county payment would be calculated as	**$213,479**

Example 3: Inyo County, Calif. — Payment Limited to Population Ceiling

Population limitation 19,000 x $131.19	**$2,492,610**
A. (1) Population ceiling limit	$2,492,610
Deduction for prior-year payments	($351,855)
Payment to county—Alternative A	$2,140,755
(2) 5,523,634 acres x $3.46 per acre	$19,111,774
B. (1) Population ceiling limit	$2,492,610
No deduction under this alternative	-
Payment to county—Alternative B	**$2,492,610**
(2) 5,523,634 acres x $0.50 per acre	$2,761,817
In the Example 3 case, the county payment would be	$2,492,610

Endnotes

[i] Monitoring Recreation on Federally Managed Lands and Waters—Visitation Estimation," Available at https://pubs.usgs.gov/publication/sir20255022/full (January 8, 2025)

[ii] The remaining 30 million acres are owned by various federal agencies such as the Postal Service for purposes like local branches of federal offices and are not eligible for federal land payments.

[iii] Wisconsin State law requires counties to share a portion of PILT with towns, villages, and cities where PILT-entitled lands are located. In Alaska, PILT payments are made directly to local governments, primarily boroughs. In the Unorganized Borough, the State of Alaska acts as the recipient of PILT funds. The eleven federal census areas comprising Alaska's unorganized borough are considered units of local government for purposes of the program. A PILT payment is made to the State for each of the eleven federal census areas. The State of Alaska distributes these payments to home rule cities and general law cities (as such cities are defined by the State) located within the boundaries of the unit of local government for which the payment was received.

[iv] PILT has been funded through both discretionary and mandatory appropriations throughout the program's history. PILT was funded through discretionary appropriations from its enactment in 1976 through FY 2007 and in FY 2015 (in part) and FY 2016-2017. In other years, PILT received mandatory appropriations from FY 2008 through FY 2014, FY 2015 (in part) and FY 2018 through FY 2024. See: Congressional Research Service, "PILT (Payments in Lieu of Taxes): Somewhat Simplified." Available at https://www.congress.gov/crs-product/RL31392 (July 28, 2025). This graph reflects NACo's analysis from data pulled from the FY 2013 to FY 2024 PILT Program Annual Reports from the Department of Interior's website https://www.doi.gov/pilt/resources/annual-reports, the above CRS report and Congressional Research Service, "The Payments in Lieu of Taxes (PILT) Program: An Overview." Available at https://www.congress.gov/crs-product/R46260 (March 26, 2025). Numbers were rounded to the nearest digit, and inflation-adjusted estimated FY 2024 dollars were derived using the Federal Reserve's Gross Domestic Product: Chain-type Price Index. The Appropriated, Constant Dollars line reflects the value of each year's PILT appropriations in constant FY 2024 dollars. This adjustment accounts for inflation over time, allowing for a more accurate comparison of purchasing power across years. It shows how much past appropriations would be worth in today's dollars, highlighting real funding trends independent of inflation.

[v] See the Department of Interior's Payment in Lieu of Taxes Annual Reports available here: https://www.doi.gov/pilt/resources/annual-reports.

[vi] Congressional Research Service, "The Payments in Lieu of Taxes (PILT) Program: An Overview." Available at https://www.congress.gov/crs-product/R46260 (March 26, 2025).

[vii] Ibid.

[viii] PILT payments are reduced by FS payments but not by O&C payments. For counties containing national forests lands, PILT payments can be reduced by either revenue-based or SRS payments. PILT payments containing O&C lands are not impacted by prior-year O&C payments.

[ix] Congressional Research Service, "The Payments in Lieu of Taxes (PILT) Program: An Overview." Available at https://www.congress.gov/crs-product/R46260 (March 26, 2025).

[x] Ibid.

[xi] Ibid.

[xii] Examples of revenue-sharing payments include: Secure Rural Schools (SRS) Payment Titles I and III, USFS Timber & SRS 25% Payment, USFS Bankhead-Jones Payment, Mineral Leasing Payment, BLM Bankhead-Jones Payment, BLM Sale of Materials, FERC Power Sales, FWS Refuge Revenue Sharing Payment and the Taylor Grazing Payment.

[xiii] Ban, Charlie, "PILT is no four-letter word for counties," County News. Available at https://www.naco.org/articles/pilt-no-four-letter-word-counties (February 21, 2025).

[xiv] Congressional Research Service, "The Secure Rural Schools and Community Self-Determination Act: Background and Issues." Available at https://www.congress.gov/crs-product/R41303 (March 27, 2025). Congress initiated a program in 1993 for Pacific Northwest counties known as "owl payments" to compensate local governments for changes in land management intended to protect the Northern Spotted Owl. These payments were valued at 85% of the 5-year average of recent revenue share payments and declined by 3% annually. The Secure Rural Schools program replaced this program and was extended to all counties with FS system and O&C lands. For more information on the "owl payments," please see: Congressional Research Service, "The Oregon and California Railroad Lands (O&C Lands): In Brief." Available at https://www.congress.gov/crs-product/R42951 (April 29, 2025).

[xv] Congressional Research Service, "The Oregon and California Railroad Lands (O&C Lands): In Brief." Available at https://www.congress.gov/crs-product/R42951 (April 29, 2025).

[xvi] Congressional Research Service, "The Secure Rural Schools and Community Self-Determination Act: Background and Issues." Available at https://www.congress.gov/crs-product/R41303 (March 27, 2025).

[xvii] There continues to be disagreement on revenue payments to the O&C counties, as the 1937 O&C Act specified that counties should receive 75% of the revenue receipts once specific amounts were reimbursed to the United States. In 1953, a portion of the counties' share (25%) was voluntarily redirected to pay for improvements on the O&C lands. Today, this continues to remain an active issue for O&C counties.

[xviii] Congressional Research Service, "The Secure Rural Schools and Community Self-Determination Act: Background and Issues." Available at https://www.congress.gov/crs-product/R41303 (March 27, 2025).

[xix] Numbers were rounded to the nearest digit and inflation-adjusted estimated FY 2024 dollars were derived using the Federal Reserve's Gross Domestic Product: Chain-type Price Index. The Appropriated, Constant Dollars line reflects the value of each year's SRS appropriations in constant FY 2024 dollars. This adjustment accounts for inflation over time, allowing for a more accurate comparison of purchasing power across years. It shows how much past appropriations would be worth in today's dollars, highlighting real funding trends independent of inflation.

The Congressional Research Service notes that the BLM figure for FY 2016 reflects $1.4 million paid in FY 2018 as a pop-up payment, repaying funds that were initially withheld due to sequestration. The Congressional Research Service also notes that the O&C and CBWR payments were made prior to the reauthorization of the SRS payment for FY 2017.

The SRS reauthorization specified that the FY 2017 SRS payment was to be offset by the already distributed payments. BLM reports the FY 2017 SRS payment to be $14.0 million, which is the total payment after accounting for the $18.5 million O&C and CBWR payment. This is a departure from how BLM reported the FY 2014 SRS payment, which was also reauthorized after the revenue-based payment had been disbursed. For that year, BLM included the O&C and CBWR payment as part of the SRS Title I payment. For FY 2017, the O&C and CBWR payment is included in the SRS Title I payment for consistency, bringing the Title I total to $30.4 million and the SRS total to $32.5 million.

[xx] This graph compares the county funding distributions between FY 2023 and FY 2024 from both the USFS and BLM O&C payments. FY 2023 figures include SRS Titles I and III funds. USFS Special Acts payments are also included. Title II SRS payments are excluded because those payments stay with the relevant agency and are not directly distributed to counties. FY 2023 and FY 2024 figures are shown as nominal dollars.

[xxi] Haggerty, Mark, "Rural Counties Lost the Most When Funding for the Secure Rural Schools and Community Self-Determination Act Ended." Center for American Progress, August 11, 2025. This analysis by the Center for American Progress includes Title II funds in their analysis. The analysis also does not include the BLM O&C SRS payments. FY 2023 dollars were adjusted to FY 2024, using an inflation factor of 1.0307.

[xxii] U.S. Forest Service, "Secure Rural Schools: Payments." Available at https://www.fs.usda.gov/working-with-us/secure-rural-schools/payments (July 25, 2025).

[xxiii] Bureau of Land Management, "Secure Rural Schools (SRS) Act Payments for Fiscal Year 2023 – Oregon and California Revested Lands (O&C) and Coos Bay Wagon Road (CBWR) Lands." Available at https://www.blm.gov/sites/default/files/docs/2024-06/orwa-srs-2023-payments.pdf (July 25, 2025).

[xxiv] The Infrastructure Investment and Jobs Act (IIJA) created a new Resource Advisory Committee (RAC) appointment pilot program that will allow the Forest Service Chief or the Bureau of Land Management (BLM) Director to present the Secretaries of Agriculture or Interior with recommended RAC members. The Secretaries will have 30 days to confirm or reject the appointees, who will be automatically appointed if no action is taken within that 30-day period. This is similar to an existing pilot program that allows regional foresters only in Arizona and Montana to appoint RAC members, which has cut down on waiting periods from two years to a few weeks in most instances. The 2018 Farm Bill authorized several changes to the Secure Rural Schools (SRS) Resource Advisory Committee (RAC) program. The changes included, 1) authorization of a "committee composition waiver authority" by which the Secretary may reduce the membership requirement of RACs "to not fewer than nine members" if an inadequate number of qualified candidates have applied to serve, 2) authorization to reduce the number of people who represent a category on a resource advisory committee from five to three and 3) creation of a new pilot program requesting Regional Foresters to appoint SRS RAC members in Montana and Arizona through 2023.

[xxv] U.S. Forest Service, "Secure Rural Schools County Allocation Election Training [PowerPoint]." June 16 & June 21, 2023. Available at https://www.fs.usda.gov/sites/default/files/srs-payment-allocation-election-training-20230616.pptx (July 29, 2025).

[xxvi] As nonexempt, nondefense mandatory spending, revenue-based payments and SRS payments may be subject to annual sequestration through FY 2029 under the Budget Control Act of 2011. The application of sequestration has been inconsistent and, at times, controversial — often hinging on the timing of SRS reauthorizations relative to the issuance of sequestration orders, with agencies in some years initially withholding funds and later reversing those decisions. Please see: Congressional Research Service, "The Secure Rural Schools and Community Self-Determination Act: Background and Issues." Available at https://www.congress.gov/crs-product/R41303 (March 27, 2025).

[xxvii] These calculations only show the 6902 calculation and do not show the costs to administer the program, prior year adjustments or 6904/05 calculations.

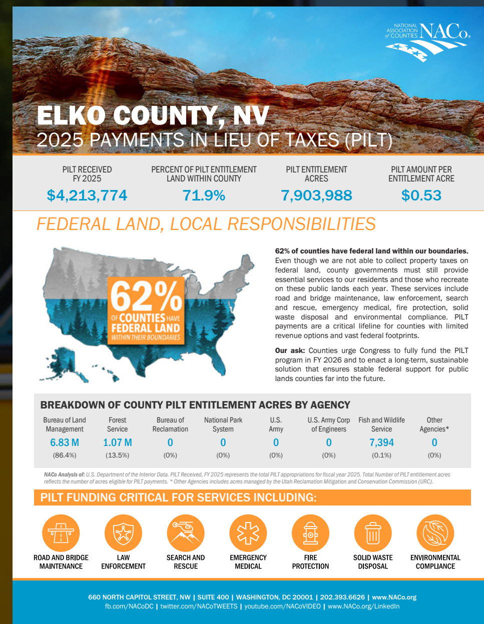
Knowledge Hub

- NCPLC Knowledge Hub's weekly updates contain current information on key topics for county leaders in our rapidly changing public lands environment.
- Share your story: Counties can use Knowledge Hub to share ideas and innovations for other counties to review.
- Knowledge Hub holds a reference library for the NCPLC educational publications.

Access the NCPLC Knowledge Hub

Join the NCPLC Knowledge Hub

Scan this QR code to access your county and state PILT profile



ELKO COUNTY, NV
2025 PAYMENTS IN LIEU OF TAXES (PILT)

PILT RECEIVED FY 2025	PERCENT OF PILT ENTITLEMENT LAND WITHIN COUNTY	PILT ENTITLEMENT ACRES	PILT AMOUNT PER ENTITLEMENT ACRE
$4,213,774	71.9%	7,903,988	$0.53

FEDERAL LAND, LOCAL RESPONSIBILITIES

62% OF COUNTIES HAVE FEDERAL LAND WITHIN THEIR BOUNDARIES

62% of counties have federal land within our boundaries. Even though we are not able to collect property taxes on federal land, county governments must still provide essential services to our residents and those who recreate on these public lands each year. These services include road and bridge maintenance, law enforcement, search and rescue, emergency medical, fire protection, solid waste disposal and environmental compliance. PILT payments are a critical lifeline for counties with limited revenue options and vast federal footprints.

Our ask: Counties urge Congress to fully fund the PILT program in FY 2026 and to enact a long-term, sustainable solution that ensures stable federal support for public lands counties far into the future.

BREAKDOWN OF COUNTY PILT ENTITLEMENT ACRES BY AGENCY

Bureau of Land Management	Forest Service	Bureau of Reclamation	National Park System	U.S. Army	U.S. Army Corp of Engineers	Fish and Wildlife Service	Other Agencies*
6.83 M	1.07 M	0	0	0	0	7,394	0
(86.4%)	(13.5%)	(0%)	(0%)	(0%)	(0%)	(0.1%)	(0%)

NACo Analysis of: U.S. Department of the Interior Data. PILT Received, FY 2025 represents the total PILT appropriations for fiscal year 2025. Total Number of PILT entitlement acres reflects the number of acres eligible for PILT payments. * Other Agencies includes acres managed by the Utah Reclamation Mitigation and Conservation Commission (URC).

PILT FUNDING CRITICAL FOR SERVICES INCLUDING:

ROAD AND BRIDGE MAINTENANCE | LAW ENFORCEMENT | SEARCH AND RESCUE | EMERGENCY MEDICAL | FIRE PROTECTION | SOLID WASTE DISPOSAL | ENVIRONMENTAL COMPLIANCE

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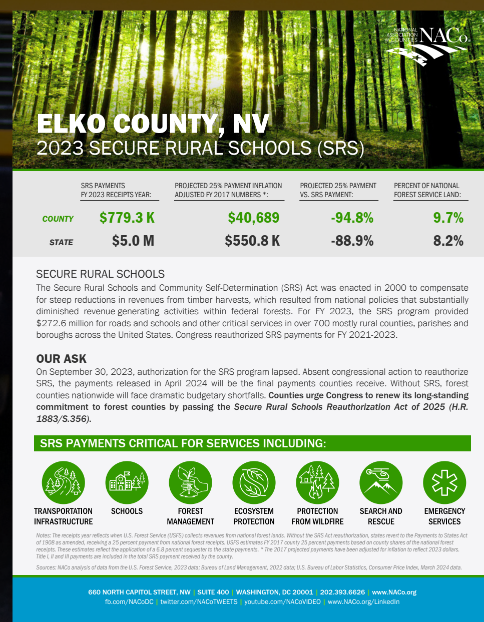
Scan this QR code to acess your county and state SRS profile



ELKO COUNTY, NV
2023 SECURE RURAL SCHOOLS (SRS)

	SRS PAYMENTS FY 2023 RECEIPTS YEAR:	PROJECTED 25% PAYMENT INFLATION ADJUSTED FY 2017 NUMBERS *:	PROJECTED 25% PAYMENT VS. SRS PAYMENT:	PERCENT OF NATIONAL FOREST SERVICE LAND:
COUNTY	$779.3 K	$40,689	-94.8%	9.7%
STATE	$5.0 M	$550.8 K	-88.9%	8.2%

SECURE RURAL SCHOOLS

The Secure Rural Schools and Community Self-Determination (SRS) Act was enacted in 2000 to compensate for steep reductions in revenues from timber harvests, which resulted from national policies that substantially diminished revenue-generating activities within federal forests. For FY 2023, the SRS program provided $272.6 million for roads and schools and other critical services in over 700 mostly rural counties, parishes and boroughs across the United States. Congress reauthorized SRS payments for FY 2021-2023.

OUR ASK

On September 30, 2023, authorization for the SRS program lapsed. Absent congressional action to reauthorize SRS, the payments released in April 2024 will be the final payments counties receive. Without SRS, forest counties nationwide will face dramatic budgetary shortfalls. **Counties urge Congress to renew its long-standing commitment to forest counties by passing the *Secure Rural Schools Reauthorization Act of 2025 (H.R. 1883/S.356)*.**

SRS PAYMENTS CRITICAL FOR SERVICES INCLUDING:

TRANSPORTATION INFRASTRUCTURE | SCHOOLS | FOREST MANAGEMENT | ECOSYSTEM PROTECTION | PROTECTION FROM WILDFIRE | SEARCH AND RESCUE | EMERGENCY SERVICES

*Notes: The receipts year reflects when U.S. Forest Service (USFS) collects revenues from national forest lands. Without the SRS Act reauthorization, states revert to the Payments to States Act of 1908 as amended, receiving a 25 percent payment from national forest receipts. USFS estimates FY 2017 county 25 percent payments based on county shares of the national forest receipts. These estimates reflect the application of a 6.8 percent sequester to the state payments. * The 2017 projected payments have been adjusted for inflation to reflect 2023 dollars. Title I, II and III payments are included in the total SRS payment received by the county.*

Sources: NACo analysis of data from the U.S. Forest Service, 2023 data; Bureau of Land Management, 2022 data; U.S. Bureau of Labor Statistics, Consumer Price Index, March 2024 data.

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January 2026