



# National Wildlife Refuge System

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## Refuge Revenue Sharing

The U.S. Fish and Wildlife Service (Service) is the principal agency of the Federal Government responsible for conserving, developing, utilizing and protecting this Nation's fish and wildlife resources for the enjoyment of all people. Our mission is accomplished through many programs, some of which include the acquisition and administration of land.

[Budget Justification FY 2010 National Wildlife Refuge Fund \(90.4 kb\)](#)

## History

The U.S. Fish and Wildlife Service makes revenue sharing payments to counties for the lands that we administer. When the Act of June 15, 1935 was passed (now commonly referred to as The Refuge Revenue Sharing Act, or 16 U.S.C. 715s), 25 percent of the net receipts collected from the sale of various products or privileges from refuge lands were paid to the counties in which they were located. However, if no revenue was generated from the refuge lands, the county received no payment. The Refuge Revenue Sharing Act was amended in 1964 to provide a payment of either 25 percent of the net receipts, or 3/4 of 1 percent of the adjusted purchase price of refuge land, whichever was greater. The lands that were reserved from the public domain for national wildlife refuge purposes continued to receive 25 percent of the net receipts. The revenue sharing payments during these early years could only be used for roads and schools, but all counties with refuge lands received a payment as a result of the 1964 amendments.

Beginning in Fiscal Year 1976 the refuge receipts were not sufficient to make the county payments, and the payments were reduced accordingly. It was partly because of this that the Refuge Revenue Sharing Act was again amended in 1978. Important changes were made as a result of the 1978 amendments:

1. Congress can appropriate funds to make up any shortfall in the revenue sharing fund.
2. All lands administered solely or primarily by the Service (not just refuges) qualify for revenue sharing payments.
3. The payments to units of local government can be used for any governmental purpose.

## Does the acquisition of private land by the U.S. Fish and Wildlife Service affect the local real property taxes?

Lands acquired by the Service are removed from the tax rolls, but the Refuge Revenue Sharing Act, as amended, allows us to offset the tax losses by annually paying the county



or other local unit of government an amount that often equals or exceeds that which would have been collected from taxes if in private ownership.

### **Does the U.S. Fish and Wildlife Service pay taxes?**

As an agency of the United States Government, the Service, like city, township, county and state governments, is exempt from taxation.

### **How does the U.S. Fish and Wildlife Service compute revenue sharing payments?**

The Revenue Sharing Act (16 U.S.C. 715s) requires that the revenue sharing payments to counties for our purchased land will be based on the greatest of: (a) 3/4 of 1 percent of the market value; (b) 25 percent of the net receipts; or (c) 75 cents per acre. The Service continues to pay counties 25 percent of the net receipts collected from our public domain land that was never on the tax rolls.

### **What lands are included under the provisions of the Refuge Revenue Sharing Act?**

All lands that are administered solely or primarily by the Service are covered. These include national wildlife refuges, national fish hatcheries, Waterfowl Production Areas, administrative sites, and certain FWS laboratories and research centers. Public Domain lands under the primary jurisdiction of the FWS are also included.

### **Are payments for Public Domain lands computed on the same basis as lands that are purchased?**

No. If there is income from the Public Domain lands, we pay 25 percent of the net income to the county. These lands are also entitlement lands under the Payment in Lieu of Taxes Act (Public Law 94-585). The Department of the Interior's (DOI) Office of the Secretary has administrative authority over the PILT program. In addition to other responsibilities, DOI will calculate payments according to the formulas established by law and distribute the funds appropriated by Congress. Applicable DOI regulations pertaining to the PILT program were published as a final rule in the Federal Register on December 7, 2004.

### **Is there a minimum revenue sharing payment?**

The U.S. Fish and Wildlife Service must pay no less than 75 cents per acre for all purchased and donated land. There is no minimum revenue sharing payment for Public Domain land, since the income from these lands will determine the revenue sharing payment.

### **Does the payment remain the same year after year?**

The assessments on Service administered areas will change just like the assessments on private lands change. We reappraise the market value of these areas at least once every 5 years.

### **When does the Service make payments?**

Payments are usually made during the second quarter of each calendar year.

### **Who receives the payment?**

The Service makes the payment to the unit of local government that levies and collects general purpose real property taxes. It may be the county, the township, the borough, or the city, etc.

### **How is the payment distributed?**



The unit of local government that receives the revenue sharing payment is responsible for passing the funds through to any sub-units of local government that incur a loss of tax revenue because of the existence of Service lands.

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**Are there any restrictions on how the money may be spent?**

The money may be used for any governmental purpose.

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**Where does the Service get the money to make the revenue sharing payments?**

The net income the Service receives from products or privileges like timber sales, grazing fees, and right-of-way permit fees, is deposited in the National Wildlife Refuge Fund for revenue sharing payments.

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**What if there is not enough money in the National Wildlife Refuge Fund to cover the payments?**

Congress is authorized to appropriate money to make up the difference. If the amount Congress appropriates is not enough, the units of local government receive a pro-rata share.

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**What is the difference between the Refuge Revenue Sharing Act payments and other revenue sharing payments to local governments?**

The payments made pursuant to the Refuge Revenue Sharing Act relate entirely to lands administered by the U.S. Fish and Wildlife Service. These payments are funded and administered separately from other Federal revenue sharing measures such as those made under the Payment in Lieu of Taxes Act.

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**For Further Information**

Contact any of the following Fish and Wildlife Service Regional Offices for additional information concerning revenue sharing payments.

- **Region 1**  
Regional Director U.S.Fish and Wildlife Service  
911 N.E. 11th Avenue  
Portland, OR 97232
- **Region 2**  
Regional Director U.S.Fish and Wildlife Service  
500 Gold Avenue, S.W.  
Albuquerque, NM 87103
- **Region 3**  
Regional Director U.S.Fish and Wildlife Service  
1 Federal Drive  
Fort Snelling, MN 55111
- **Region 4**  
Regional Director U.S.Fish and Wildlife Service  
1875 Century Boulevard  
Atlanta, GA 30345
- **Region 5**  
Regional Director U.S.Fish and Wildlife Service  
300 Westgate Center Drive  
Hadley, MA 01035
- **Region 6**  
Regional Director U.S.Fish and Wildlife Service  
134 Union Boulevard Lakewood,

Lakewood, CO 80228

- **Region 7**  
Regional Director U.S.Fish and Wildlife Service  
1011 East Tudor Road  
Anchorage, AK 99503

## Summaries

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Last updated: October 14, 2010