

## § 44.10

44.56 How does a unit of general local government file a protest?

44.57 Can a unit of general local government appeal a rejection of a protest?

AUTHORITY: Public Law 94-565, 90 Stat. 2662, as amended, 31 U.S.C. 6901-6907.

SOURCE: 69 FR 70559, Dec. 7, 2004, unless otherwise noted.

### GENERAL INFORMATION

#### § 44.10 What is the purpose of this subpart?

This subpart sets forth procedures the Department of the Interior uses in disbursing Federal payments in lieu of taxes to local governments for entitlement lands within their boundaries.

#### § 44.11 What are the definitions of terms used in this subpart?

*Entitlement land* means land owned by the United States:

(1) That is in the National Park System or the National Forest System, including wilderness areas, and national forest lands in northern Minnesota described in 16 U.S.C. 577d-577d-1;

(2) That is administered by the Secretary of the Interior through the Office of the Secretary;

(3) That is dedicated to the use of the Government for water resource development projects;

(4) On which there are semiactive or inactive installations, excluding industrial installations, that the Department of Army keeps for mobilization and reserve component training;

(5) That is a dredge disposal area under the jurisdiction of the Army Corps of Engineers;

(6) That is located in the vicinity of Purgatory River Canyon and Pinon Canyon, Colorado, and was acquired by the United States after December 23, 1981, to expand the Fort Carson military installation; or

(7) That is a reserve area as defined in 16 U.S.C. 715s(g)(3), which is an area of land withdrawn from the public domain and administered, either solely or primarily, by the Secretary of the Interior, through the Fish and Wildlife Service.

*Local government* means a unit of general local government, which can include any of the following:

(1) A county, parish, township, borough, or city, (other than in Alaska),

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where the city is independent of any other unit of general local government, that:

(i) Is within the class(es) of such political subdivision in a State that the Secretary of the Interior determines, in his or her discretion, to be the principal provider(s) of governmental services within the State; and

(ii) Is a unit of general local government, as determined by the Secretary of the Interior on the basis of the same principles as were used by the Secretary of Commerce on January 1, 1983, for general statistical purposes;

(2) Any area in Alaska that is within the boundaries of a census area used by the Secretary of Commerce in the decennial census, but that is not included within the boundaries of a governmental entity described under paragraph (1) of this definition; or

(3) The Governments of the District of Columbia, the Commonwealth of Puerto Rico, Guam, and the Virgin Islands.

Payments in lieu of taxes (PILT) means Federal payments disbursed to local governments to compensate for the exemption of real estate taxes on entitlement lands within their boundaries.

Section 6902 (31 U.S.C. 6902) payments means Federal payments disbursed to local governments containing entitlement lands.

Section 6904 (31 U.S.C. 6904) payments means Federal payments disbursed to local governments for acquisitions or interest in lands acquired for addition to the National Park System or National Forest Wilderness Areas.

Section 6905 (31 U.S.C. 6905) payments means Federal payments disbursed to local governments for lands in the Redwood National Park or Lake Tahoe Basin.

#### § 44.12 Who is eligible to receive PILT payments?

(a) Each local government containing entitlement lands may receive a PILT payment.

(b) A local government may not receive a payment for land owned or administered by a State or local government that was exempt from real estate taxes when the land was conveyed to the United States. However, a local