

2021 NACO Dues Schedule With 0.5% PL ASSESSMENT

County	Revenue Component		Population Component ⁽²⁾			Public Lands Component		2021 Dues ⁽³⁾	2020 Dues	Change
	FY 19 ⁽¹⁾ Audited Revenues	Base Assessment	2019 Certified Population	Per Capita Assessment	Population Assessment	2020 County PILT Payment	Public Lands Assessment (0.5%)			
Carson City	\$116,484,594	\$21,500	55,916	0.06	\$3,355	\$117,542	\$588	\$25,443	\$25,433	\$10
Churchill	\$32,653,153	\$13,000	24,909	0.1	\$2,491	\$2,398,974	\$11,995	\$27,486	\$26,785	\$701
Clark	\$3,642,290,381	\$24,500	2,266,715	0.03	\$68,001	\$3,715,229	\$18,576	\$111,078	\$110,199	\$879
Douglas	\$91,678,685	\$21,500	48,905	0.08	\$3,912	\$718,132	\$3,591	\$29,003	\$28,933	\$70
Elko	\$58,740,616	\$18,000	52,778	0.06	\$3,167	\$3,687,149	\$18,436	\$39,602	\$39,305	\$297
Esmeralda	\$6,796,591	\$6,500	873	0.15	\$131	\$157,167	\$786	\$7,417	\$7,438	-\$21
Eureka	\$22,374,754	\$13,000	2,029	0.15	\$304	\$381,119	\$1,906	\$15,210	\$15,120	\$90
Humboldt	\$33,461,423	\$13,000	16,831	0.1	\$1,683	\$1,881,488	\$9,407	\$24,091	\$23,915	\$176
Lander	\$44,775,513	\$15,500	5,532	0.12	\$664	\$1,069,164	\$5,346	\$21,510	\$21,465	\$45
Lincoln	\$11,386,228	\$8,500	5,183	0.12	\$622	\$951,374	\$4,757	\$13,879	\$13,791	\$88
Lyon	\$52,456,057	\$18,000	57,510	0.06	\$3,451	\$2,317,683	\$11,588	\$33,039	\$32,575	\$464
Mineral	\$11,229,291	\$8,500	4,505	0.15	\$676	\$774,037	\$3,870	\$13,046	\$10,836	\$2,210
Nye	\$63,233,940	\$18,000	46,523	0.08	\$3,722	\$3,416,712	\$17,084	\$38,805	\$38,485	\$320
Pershing	\$14,102,964	\$8,500	6,725	0.12	\$807	\$1,166,649	\$5,833	\$15,140	\$15,010	\$130
Storey	\$27,655,470	\$13,000	4,123	0.15	\$618	\$40,910	\$205	\$13,823	\$13,834	-\$11
Washoe	\$518,689,292	\$24,500	471,519	0.04	\$18,861	\$3,767,957	\$18,840	\$62,201	\$61,322	\$879
White Pine	\$39,715,515	\$15,500	9,580	0.12	\$1,150	\$1,307,604	\$6,538	\$23,188	\$20,590	\$2,598
Total	\$4,787,724,467	\$261,000	3,080,156		\$113,615	\$27,868,890	\$139,344	\$513,959	\$505,036	\$8,923

(1) From Audited S-1 Revenues

(2) Certified by Governor; provided by the State of Nevada Demographer

(3) 2021 Dues = Base Assessment + (2019 Population X Per Capita Assessment) + (2020 County PILT Payment X PILT Assessment)

2021 NACO Budget - *approved xx/xx/2021*

BEGINNING NET POSITION \$ 1,138,250

REVENUES

Membership Dues	\$374,615
Public Lands Assessment Dues	\$139,344
Associate Membership	\$18,000
Conference Revenue	\$80,000
IAF Administration Contract	\$70,000
Interest & Investment Income	\$15,000
National Programs	\$2,500

Projected Total Revenues	<u>\$699,459</u>
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Total Available Resources	<u><u>\$1,837,709</u></u>
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EXPENSES

Staff Salaries	\$330,894
Benefits	
PERS	\$97,614
Health/Dental/Vision/Life Insurance	\$33,000
Workers Comp/FICA	\$7,500
Audit	\$8,500
Board Meetings	\$7,500
Building Capital Projects	\$6,000
Building Operating Expenses & Repairs	\$19,000
Conference Expenses	\$38,000
County Leadership Institute	\$3,200
Donations/Sponsorships	\$1,500
Equipment Lease & Maintenance	\$4,500
Equipment Purchases	\$4,500
IT Support	\$2,500
Internet Service	\$9,000
Legislative Expenses	\$15,000
Liability & Auto Insurance	\$5,500
Member Services	\$3,000
Office Supplies	\$3,500
PEHB Liability	\$6,000
Postage	\$500
Printing	\$500
Professional Services	\$15,500
Publications/Dues/Registration Fees	\$3,660
Representative Travel	\$17,000
Special Studies/Litigation/Legal Fees	\$15,000
Staff Travel	\$20,000
Telephone	\$6,000
Vehicle Registration Maintenance	\$3,000
Web-based Hosting & Subscription Software	\$5,000
WIR Dues	<u>\$9,000</u>

Projected Total Expenses	<u>\$701,368</u>
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Net Income (Loss)	-\$1,909
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Estimated Net Position	<u><u>\$1,136,341</u></u>
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2021 BUDGET DESCRIPTION (approved December xx, 2020)

NACO REVENUES

MEMBERSHIP DUES: The 2021 NACO membership dues for all counties are calculated to be a total of \$374,615. The 2020 membership dues were \$368,788. The NACO Dues Schedule was developed to recognize the various unique characteristics of each county, while at the same time providing a systematic method of assessment that considers the changes occurring yearly in our member county revenues. As such, the 2021 dues are based upon the FY19 audited S-1 revenues for each county and the 2019 certified population figures. The majority of counties saw only a 1% or less increase to their membership dues.

PUBLIC LANDS ASSESSMENT DUES: This revenue calculation is based on the equivalent of a percentage, as determined by the Board, of up to .5%, of the most recent federal Payment in Lieu of Taxes (PILT) payment made to each county. The proposed Assessment for 2021 is based on 0.5% and is a total of \$139,344. This assessment pays for the expense of NACO support for counties on natural resources-related issues. This assessment increased by less than 1%.

ASSOCIATE MEMBERSHIPS: \$18,000 is anticipated as revenue from Associate Memberships in 2021. Though the 2020 budgeted amount was \$22,000, and in 2019 NACO drew \$22,500 in Associate Membership revenue, due to the economic impact of COVID-19 to some of our members, 2020 Associate Memberships totaled only \$17,250, and so we believe \$18,000 is a reasonable projection for 2021.

CONFERENCE REVENUE: Conference revenue for 2020 is projected to be \$80,000, lower than the \$90,000 in revenues that we would otherwise project based on 2018 and 2019 revenues. This lower projection is based on the assumption that we may have fewer sponsorships in 2021 due to the economic impact of COVID-19.

INDIGENT ACCIDENT FUND (IAF) ADMINISTRATION: \$70,000 is budgeted by NACO for administration and support of IAF activities and the IAF Board of Directors. The current contract to provide administrative services to the IAF Board and Fund extends through June 2021.

INTEREST & INVESTMENT INCOME: \$15,000 has been budgeted for investments that are managed by Moreton Financial Advisors, which is the same amount as 2020. Income for 2020 is projected to be just over \$17,000.

NATIONAL PROGRAMS: Through agreements entered into by the Board, the Association receives revenue from the National Association of Counties (NACo) for marketing Nationwide Retirement Services (deferred compensation) and the Caremark Discount Prescription Card Program. The Association also receives royalties based on county participation in Nationwide Retirement Services as well as constituent use of the Caremark Discount Prescription Card. Due to decreased participation in these programs, we have budgeted only \$2,500 for this revenue source in 2021, approximately \$4,000 less than was budgeted for in 2020, but in line with actual revenue received. NACO can generate additional revenue as well as savings for counties by increasing the use of the national programs.

NACO EXPENSES

STAFF SALARIES AND BENEFITS: The 2021 budget calls for continuing with a full-time NACO staff of four: Executive Director, Deputy Director, Office Manager and Natural Resources Manager. Salaries for NACO employees are \$330,894 which includes a 3.0% cost of living increase (COLA) for the Deputy Director, Natural Resources Manager and Office Manager. Salary adjustments will be effective January 1, 2021. All projected staff salaries for 2021 are within the salary ranges for those positions. All employees are members of the employer funded Public Employees Retirement System. The PERS contribution rate is currently 29.25%. NACO employees are also provided life insurance, health, dental and vision insurance. The 2021 budget reflects a decrease in health insurance costs, due to over allocating for this expense in 2020.

WORKER'S COMP/FICA: The Workers' Compensation is provided under the Public Agency Insurance Pool. The 2021 budget amount is \$7,500. The budgeted amount for 2019 was \$6,000, but the actual expense is projected to be approximately \$7,000.

AUDIT: \$8,500 is budgeted for our independent auditor, Michael Bertrand, to conduct the 2020 NACO Audit. The actual amount for 2019 was \$8,700, and we project the fee for 2021 not to exceed \$8,500.

BOARD MEETINGS: \$7,500 is allocated for expenses related to 2021 Board meetings, which includes expenses for staff to travel for two meetings in Clark County, as well as costs for 1-2 annual Board gatherings. This item has been reduced from \$10,000 for 2021.

BUILDING CAPITAL IMPROVEMENT PROGRAM: \$6,000 is budgeted for minor improvements and repairs to the historic NACO office building. This is a reduction of \$2,000 from 2020.

BUILDING OPERATING EXPENSES: \$19,000 is budgeted for taxes, utilities, landscaping/snow removal, janitorial services, and minor maintenance and repairs. This is the same amount that was budgeted in 2020.

CONFERENCE EXPENSE: \$38,000 is allocated for the 2021 NACO Annual Conference which will be in Churchill County. The actual expense in 2018 was \$39,000; and NACO did not have traditional 3-day Conferences in 2019 and 2020. We believe we can manage Conference expenses at that number.

COUNTY LEADERSHIP INSTITUTE: \$3,200 is allocated in 2021 to support attendance for one participant in the National Association of Counties, County Leadership Institute training program. This is the same amount that was allocated for this expense in 2020.

DONATIONS/SPONSORSHIPS: \$1,500 is being proposed for donations during 2021 to support other groups affiliated with the mission of NACO. This is the same as last year.

EQUIPMENT LEASES & MAINTENANCE: \$4,500 is allocated for office equipment leases and maintenance. This figure represents the lease of a copier, scanner and fax machine, as well as maintenance costs for equipment. This is the same amount as was allocated for this budget category in 2020.

EQUIPMENT PURCHASES: \$4,500 is allocated for computer and other office equipment including non-subscription software. This is the same amount that was budgeted for in the past four years. We have managed purchases of any new computers or office equipment to stay within budget each year.

IT SUPPORT: \$2,500 has been allocated for IT support. This budget category is for a contract that NACO has with an IT expert who assists NACO with hardware and software issues including internet service and routers, NACO file server, and staff computers. This is the same amount that was budgeted for in 2020.

INTERNET SERVICE: The cost for internet service for the NACO office, including in the NACO Conference room in 2021 is projected to be \$9,000. This cost has nearly doubled from the 2020 budgeted amount. The NACO office was using a 25mbps speed and was seeing service interruptions along with an increased need to be working online due to COVID-19. The internet speed was updated to 100mbps and the increase in cost reflects the new service level.

LEGISLATIVE EXPENSES: \$15,000 is requested for legislative expenses during 2021 to support active dialogue with members of the legislature and lobbying team efforts on behalf of the membership. This is an additional \$8,000 over what was budgeted last year to include a monthly stipend for an intern to assist the NACO team during the 2021 Legislative Session. Other expenses include lobbyist registration fees, the legislative bill tracking service, and costs related to NACO and the League of Cities joint Legislative event. This budget amount in non-legislative years includes the cost of travel to meet with Legislators and so NACO realized savings in this budget item in 2020.

LIABILITY AND AUTO INSURANCE: NACO is a member of the Nevada Public Agency Insurance Pool. \$5,500 is allocated for general liability for the office and NACO vehicle, which is the same amount that was budgeted for 2020.

MEMBER SERVICES: This budget category is to cover expenses incurred for meetings and events hosted by NACO, and for NACO members, include one for members while they travel annually to Washington D.C., as well as miscellaneous meetings hosted at the NACO offices that may include meals. The amount projected for this expense is \$3,000, the same is in 2020.

OFFICE SUPPLIES: \$3,500 is allocated for office supplies. This is the same amount as budgeted in 2020.

PEHB LIABILITY: \$6,000 has been budgeted for the prorated subsidy for two former NACO employees from the State who are receiving Public Employee's Health Benefits. This is an increase of approximately \$4,000 over last year as an additional employee is now retired and using this benefit.

POSTAGE: \$500 is allocated for postage, which is the same amount budgeted for 2020.

PRINTING: \$500 is allocated for general printing, the same amount budgeted in 2020.

PROFESSIONAL SERVICES: \$15,500 has been allocated to pay for professional services in 2021. This includes payroll processing and bookkeeping services.

PUBLICATIONS/DUES/REGISTRATION FEES: \$3,660 is allocated for newspapers and magazine subscriptions, membership dues in other organizations and registration fees to outside conferences and meetings. This is the same that was budgeted in 2020.

REPRESENTATIVE TRAVEL: \$17,000 is allocated for the NACO President, NACo and WIR Board members and other NACO Board members for travel pursuant to NACO's travel policy. This is the same amount that was allocated in 2020.

SPECIAL STUDIES/LITIGATION/LEGAL FEES: \$15,000 is allocated for special studies including but not limited to technical studies related to legislative issues and legal research and litigation.

STAFF TRAVEL: \$20,000 is allocated for NACO staff travel for 2020, this amount has not increased since 2017. This includes travel to the NACo Legislative Conference, the NACo Annual Conference, the annual NCCAE meeting, and any other travel that may be required of the NACO staff in the course of carrying out the mission of NACO, including visiting and serving our membership in Nevada.

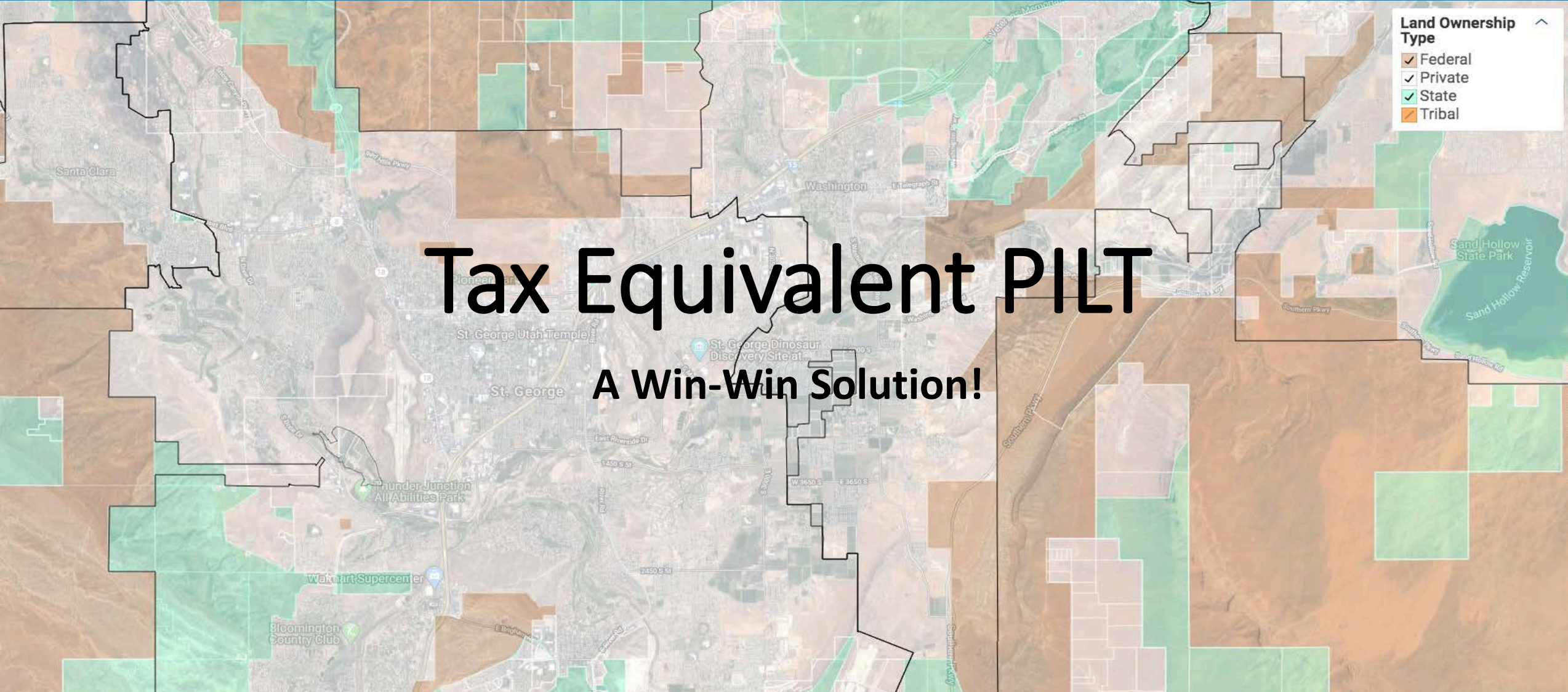
TELEPHONE: \$6,000 is allocated for telephone expenses including office phones, NACO conference line and cell phones for NACO staff. This is the same as the amount that was budgeted in 2020.

VEHICLE REGISTRATION MAINTENANCE: \$3,000 is budgeted for 2020, this amount has not increased since 2017.

WEB-BASED HOSTING & SUBSCRIPTION SOFTWARE: \$5,000 has been budgeted for software subscriptions such as Microsoft Office, cybersecurity software, PayPal, website hosting and domain registration, and the NACO digital newsletter platform. There is not increase in this amount from 2020.

W.I.R. DUES: \$9,000 is budgeted for WIR annual dues for 2021. In 2020 total WIR dues were \$8,142.

DRAFT



REVIEW: HB357 & HCR19 EVALUATE PILT TAX EQUIVALENCY

AEON^{AI}

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H.B. 357

1 **EVALUATING TAX REVENUE FOREGONE FROM**
2 **FEDERALLY CONTROLLED LANDS**

3 2018 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Ken Ivory**

6 Senate Sponsor: David P. Hinkins

7	Cosponsors:	Stephen G. Handy	Dixon M. Pitcher
8	Cheryl K. Acton	Timothy D. Hawkes	Val K. Potter
9	Carl R. Albrecht	Sandra Hollins	Marie H. Poulson
10	Patrice M. Arent	Gregory H. Hughes	Susan Pulsipher
11	Stewart E. Barlow	Eric K. Hutchings	Tim Quinn
12	Joel K. Briscoe	Michael S. Kennedy	Paul Ray
13	Walt Brooks	Brian S. King	Edward H. Redd
14	Rebecca Chavez-Houck	John Knotwell	Marc K. Roberts
15	Scott H. Chew	Karen Kwan	Adam Robertson
16	LaVar Christensen	Bradley G. Last	Angela Romero
17	Kay J. Christofferson	Karianne Lisonbee	Douglas V. Sagers
18	Kim F. Coleman	A. Cory Maloy	Scott D. Sandall
19	Bruce R. Cutler	Daniel McCay	Mike Schultz
20	Brad M. Daw	Michael K. McKell	Travis M. Seegmiller
21	Susan Duckworth	Kelly B. Miles	V. Lowry Snow
22	James A. Dunnigan	Carol Spackman Moss	Robert M. Spendlove
23	Rebecca P. Edwards	Jefferson Moss	Keven J. Stratton
24	Steve Eliason	Merrill F. Nelson	Norman K. Thurston
25	Justin L. Fawson	Michael E. Noel	Raymond P. Ward
26	Gage Froerer	Derrin R. Owens	Christine F. Watkins
27	Francis D. Gibson	Lee B. Perry	R. Curt Webb
28	Brian M. Greene	Jeremy A. Peterson	Elizabeth Weight
29	Keith Grover	Val L. Peterson	
	Craig Hall		

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H.C.R. 19

1 **CONCURRENT RESOLUTION REGARDING THE IMPACT OF**
2 **FEDERAL LANDS ON THE STATE EDUCATION SYSTEM**

3 2018 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Ken Ivory**

6 Senate Sponsor: Jim Dabakis

8 **LONG TITLE**

9 **General Description:**

10 This concurrent resolution of the Legislature and the Governor urges the President of
11 the United States, the United States Congress, and Utah's congressional delegation to
12 propose and secure the passage of legislation that requires PILT payments to be a fair
13 and steady source of revenue that would otherwise be generated but for the federal
14 control of Utah lands.

15 **Highlighted Provisions:**

16 This resolution:

- 17 ▶ urges the President of the United States, the United States Congress, and Utah's
18 congressional delegation to propose and secure the passage of legislation that
19 requires PILT payments to be equivalent to the tax revenue the state, subdivisions,
20 and school districts would otherwise be able to generate but for the federal control
21 of Utah lands;
22 ▶ urges the President and Congress to timely and faithfully pay PILT payments; and
23 ▶ urges the President and Congress to refrain from holding PILT payments hostage to
24 secure legislative votes.

25 **Special Clauses:**

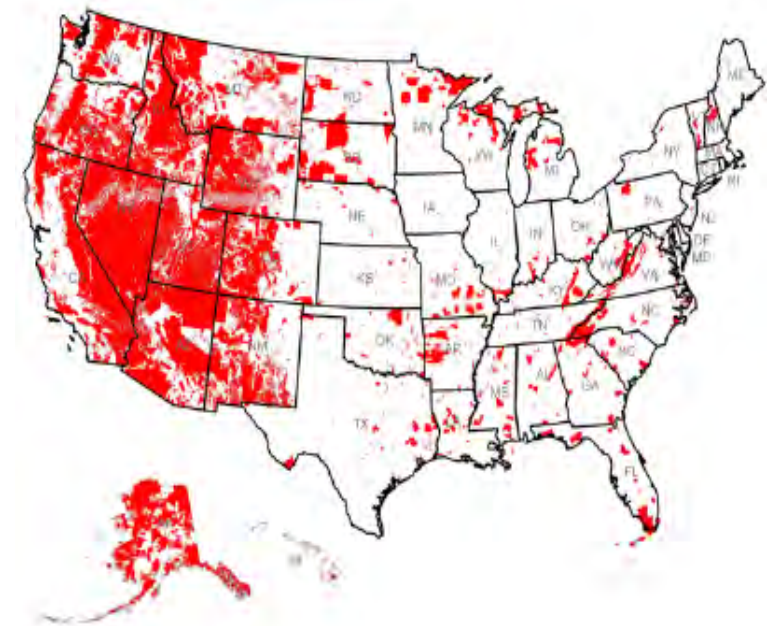
26 None

28 *Be it resolved by the Legislature of the state of Utah, the Governor concurring therein:*

29 WHEREAS, the power to tax is the fuel of self-governance;

“The Payments in Lieu of Taxes Act of 1976 was passed at a time when U.S. policy was shifting from one of disposal of federal lands to one of retention. The policy meant the retained lands would no longer be expected to enter the local tax base at some later date. **Because of that shift, Congress agreed** with recommendations of a federal commission that if these federal lands were never to become part of the local tax base, **some compensation should be offered to local governments (generally counties) to make up for the presence of nontaxable land within their jurisdictions.**” Congressional Research Service (CRS), PILT

Somewhat Simplified, October 5, 2017, page 1



● Non-taxable Federal lands



United States
Department
of Agriculture

Forest Service

Rocky Mountain
Research Station

General Technical Report
RMRS-GTR-36WWW

September 1999



An Analysis of PILT-Related Payments and Likely Property Tax Liability of Federal Resource Management Lands

Ervín G. Schuster
Paul R. Beckley
Jennifer M. Bushur
Krista M. Gebert
Michael J. Niccolucci

Published exclusively on the World Wide Web

“The Payments in Lieu of Taxes (PILT) Act (31 USC 1601-1607) was passed in October 1976, thus promoting the Public Land Law Review Commission’s recommendation of nearly a decade earlier. ... **PILT** held the promise of both stabilizing Federal payments to counties and improving prospects for tax equivalency.”

GAO

United States General Accounting Office

Report to the Honorable
Vic Fazio, House of Representatives

September 1998

LAND MANAGEMENT AGENCIES

Revenue Sharing Payments to States and Counties



“The Bureau of Land Management also compensates counties by providing payments in lieu of taxes that would have been received by these jurisdictions if the federal lands were privately owned.”

REVIEW: THE “AGREEMENT” PILT TAX EQUIVALENCY $\Lambda E \Omega N^{AI}$

GAO U.S. Government Accountability Office

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PAYMENTS IN LIEU OF TAXES:
Revisions to DOE Order Could Provide Better Assurance That Payments Meet Goals
GAO-20-122: Published: Oct 29, 2019. Publicly Released: Oct 29, 2019.

FAST FACTSHIGHLIGHTSRECOMMENDATIONSVIEW REPORT (PDF, 56 PAGES)

Share This:    

The federal government has acquired over 2 million acres for nuclear weapons development and energy research. This property is not subject to property taxes. In lieu of taxes, the Department of Energy provides payments to some local communities that host DOE sites. In fiscal year 2017, payments totaled \$23 million for eligible acreage, with 70% going to communities near the largest sites—Hanford, Washington, and Savannah River, South Carolina.

DOE tries to make payments reflect what communities would have received had the property remained on the tax rolls. However, DOE has not consistently met this goal. We **recommended** actions to make payments more consistent.

DOE Sites with Communities that Receive Payments in Lieu of Taxes and the Amount of Acres Associated with Payments



Site Name	Acres
Hanford Site	179,195
Idaho National Laboratory	25,996
Argonne National Laboratory	1,363
Fernald Plant	839
Portsmouth Site	3,706
Knolls Atomic Power Laboratory	4,077
Bettis Atomic Power Laboratory	199
Brookhaven National Laboratory	1,809
Savannah River Site	198,401
Los Alamos National Laboratory	652
Pantex Site	11,683
Oak Ridge Site	65,538

Sources: GAO analysis of Department of Energy data; Map Resources (map) | GAO-20-122

Additional Materials:

- Highlights Page: (PDF, 1 page)
- Full Report: View Report (PDF, 56 pages)

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young01@gao.gov

“DOE tries to make payments reflect what communities would have received **had the property remained on the tax rolls.**”



One Third of the Nation's Land

A Report to the President
and to the Congress
by the Public Land
Law Review Commission

June 1970

The Valuation of Federal Lands

“The interests of all concerned should be protected by a **continuing program of periodic valuation of Federal lands**. In the interest of **administrative simplicity and uniformity**, the implementation of a Federal payments-in-lieu-of-taxes system will **require a systematic approach to the valuation of Federal lands...valued expressly for tax purposes...**”

Page 240



One Third of the Nation's Land

A Report to the President
and to the Congress
by the Public Land
Law Review Commission

June 1970

The Valuation of Federal Lands

“At the operational level, **representatives** of the Federal Government, jointly with state and/or local governments, **should agree on a valuation for tax purposes consistent with the assessment of privately owned lands in the area...relating payments to the tax rates applicable to similar private land...**”



One Third of the Nation's Land

A Report to the President
and to the Congress
by the Public Land
Law Review Commission

June 1970

The Valuation of Federal Lands: Cost of Program

“[T]he Commission ... believes, however, that **the total cost [of valuing federal lands] is irrelevant** if fairness requires the compensating of state and local governments for protecting the national interest in lands considered to warrant retention in Federal ownership. **It is a proper cost to be borne by all Federal taxpayers.**”



PILT (Payments in Lieu of Taxes): Somewhat Simplified

Katie Hoover
Specialist in Natural Resources Policy

October 5, 2017

“No precise dollar figure can be given in advance for each year’s PILT authorized level. Five factors affect the calculation of a payment to a given county:

- (1) the number of acres eligible for PILT payments,
- (2) the county’s population,
- (3) payments in prior years from other specified federal land 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. If the appropriation for PILT funding is less than the full authorized amount, each county receives a prorated payment.”

(Summary)

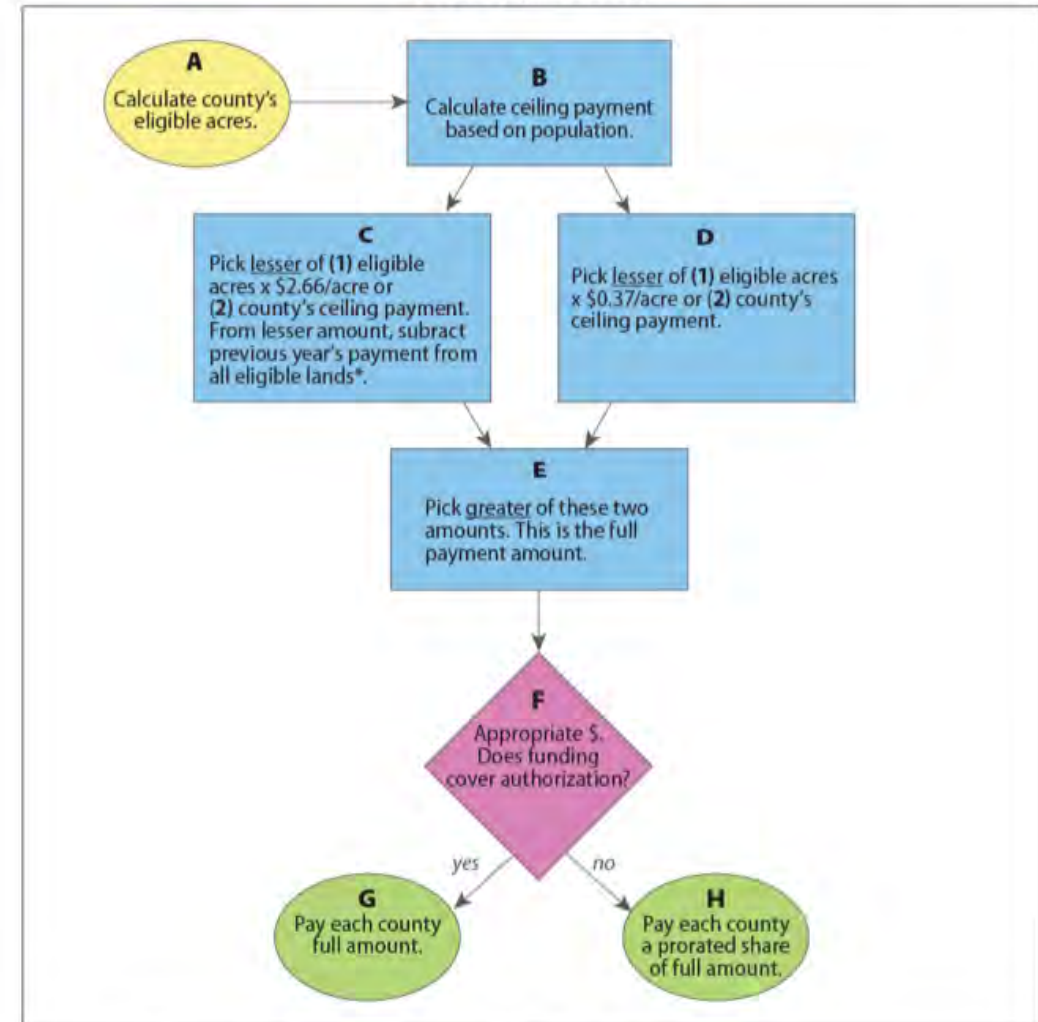


PILT (Payments in Lieu of Taxes): Somewhat Simplified

Katie Hoover
Specialist in Natural Resources Policy

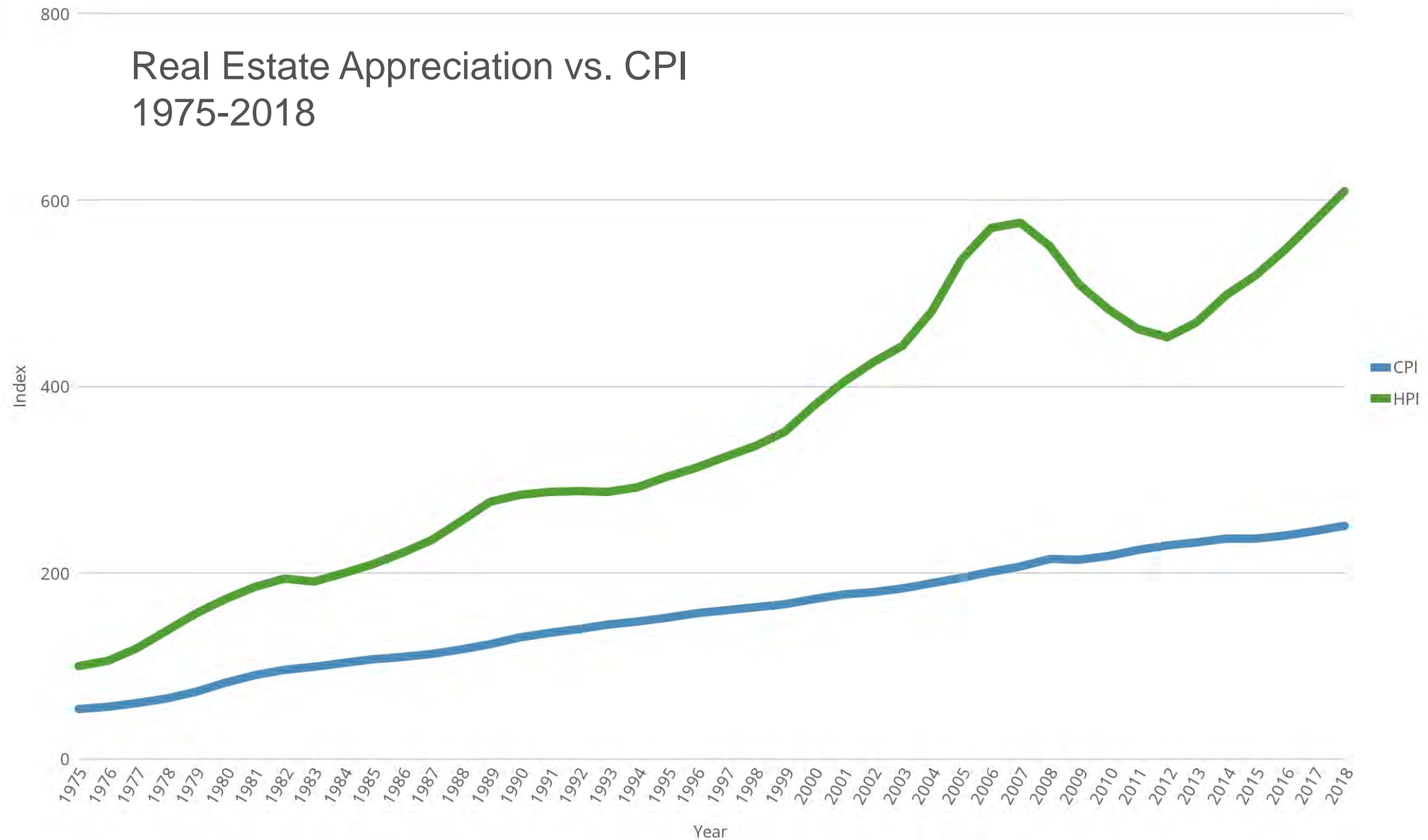
October 5, 2017

Figure 5. Steps in Calculating PILT for Eligible Federal Lands
(FY2017 payment levels)



Source: Prepared by CRS, based on PILT statute (31 U.S.C. §§6901-6907).

Notes: The payments (marked *) are the specific payments for federal lands. The amount subtracted in box C is reduced in states with pass-through laws.



The Salt Lake Tribune

Decline in Utah school funding effort 'unprecedented'

By Lisa Schencker The Salt Lake Tribune

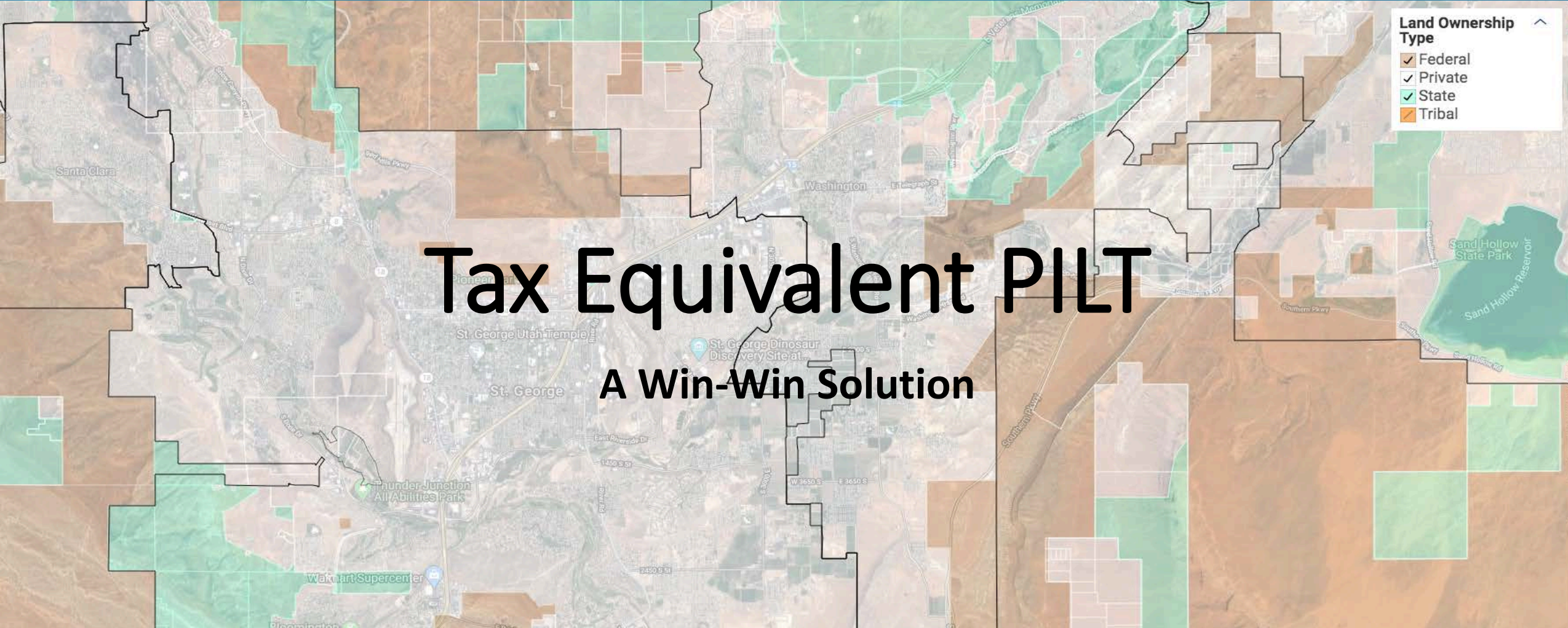
• June 29, 2011 12:48 pm

According to the report, Utah would have had to have spent an additional \$392 million — 11 percent more — on education funding just to move up one spot from its ranking of last in the nation for per-pupil spending in 2009. To have risen to the national average for per-pupil spending in 2009, ~~the state would have had to spend a whopping~~

\$3.4 Billion

“Technology developed by Aeon AI will allow counties to better demonstrate the tax equivalent value of federal parcels surrounding their communities. Payment In Lieu of Taxes (“PILT”) is vital to funding schools and essential services in most of Utah’s counties due to the tax-exempt status of federal land. ... PILT payments should reflect the actual tax equivalent values of federally owned parcels, as recommended when the PILT Act was originally passed in 1976.”





<https://www.youtube.com/watch?v=fGJsVwjfHaA>