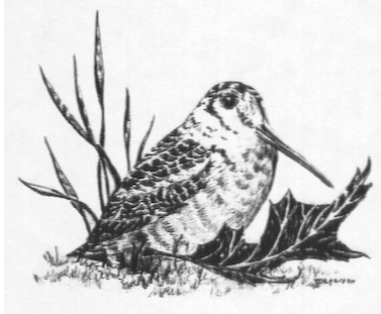


[From Summer 1997]

## **ES of VA Refuge Revenue Sharing**



Although the federal government does not pay real estate taxes on lands it owns, payments in lieu of taxes are made to local governments for areas administered by the Secretary of the Interior through the U. S. Fish and Wildlife Service in accordance with the Revenue Sharing Act of 1935.

These payments are made to the local governmental unit that is the primary collector of general purpose real property taxes where the U. S. Fish and Wildlife Service owns land. The funds used to make these payments are not generated through personal income tax; they are derived from revenues received by Refuges across the nation from such activities as grazing fees, timber sales, and oil and gas leases.

The amount of the payment is based on one of three formulas: 75 cents per acre; three fourths of one percent of the fair market value of the land; or 25 per cent of the net receipts collected by the refuge during the year. The formula selected is the one that benefits the local government the most.

On May 12, Eastern Shore of Virginia National Wildlife Refuge's Acting Manager, Bob Wilson, formally presented a revenue sharing check to Northampton County Board of Supervisors in the amount of \$28,397 for the Eastern Shore of Virginia and Fisherman Island National Wildlife Refuges.

The formula used in determining the refuge revenue sharing payment was based on the fair market value of the land. The county may use these funds for any governmental purpose, and they represent one way the National Wildlife Refuge System supports local governments.