

Government Finance Associates, Inc.

REPORT TO THE
NEW JERSEY PINELANDS COMMISSION

ON THE
FINANCIAL COMPONENT OF THE
COMPREHENSIVE MANAGEMENT PLAN
AND
AN EVALUATION OF PAYMENTS
IN-LIEU OF TAXES

VOLUME II
APPENDICES

JUNE 5, 1980

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APPENDICES

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APPENDIX A

EXCERPTS OF NEW JERSEY LEGISLATION

RELEVANT TO STATE PAYMENTS

TO MUNICIPALITIES IN-LIEU OF TAXES

- Exhibit A-1: Date of Commencement of Exemption of State-Owned Property from Municipal Real Property Tax
- Exhibit A-2: Payments under Water Bond Act of 1969
- Exhibit A-3: Payments under Water Bond Act of 1970
- Exhibit A-4: Payments under Green Acres Bond Act of 1971
- Exhibit A-5: Payments under Green Acres Bond Acts of 1974 and 1978
- Exhibit A-6: Payments under 1977 Law for Local Services on State Property

Exhibit A-1

54:4-3.3b Date of commencement of exemption

Where real property is acquired by the State or by a State agency, or by an authority created by the State, by purchase, condemnation or otherwise, such property shall become tax exempt on January 1 of the calendar year next following the date of acquisition, provided that the tax assessor of the municipality in which such property is located is given written notice of the acquisition by certified mail on or before January 10 of said calendar year next following; provided further that if real property is acquired between January 1 and January 10 inclusive and the prescribed notice is given on or before January 10, such real property shall become tax exempt as of the date of acquisition.

L.1971, c.370 § 2, eff. Dec. 30 , 1971.

N.J.S.A. 58:21A-4

Extract covering payments in lieu
of taxes to municipalities by the
State of New Jersey for properties
acquired for Water Resources

4. To the end that municipalities may not suffer loss of taxes by reason of the acquisition and ownership by the State of New Jersey of property therein, the State Treasurer upon certification of the Commissioner of Conservation and Economic Development shall pay annually on October 1 to each municipality in which property is acquired pursuant to this act (a) a sum equal to that last paid as taxes upon such land for the taxable year immediately prior to the time of its acquisition and (b) in addition, for a period of 13 years following such acquisition the following amounts: In the first year a sum of money equal to that last paid as taxes upon improvements upon such land for the taxable year immediately prior to the time of its acquisition and thereafter the following percentages of the amount paid in the first year, to wit, second year 92%;third year 84%;fourth year 76%;fifth year 68%;sixth year 60%;seventh year 52%;eighth year 44%;ninth year 36%;tenth year 28%;eleventh year 20%;twelfth year 12%;thirteenth year 4%.

Exhibit A-3

N.J.S.A. 58:21B-1-6

Extract covering payments in lieu
of taxes to municipalities by the
State of New Jersey for properties
acquired for Water Resources

6. To the end that municipalities may not suffer loss of taxes by reason of the acquisition and ownership by the State of New Jersey of property therein, the State Treasurer upon certification of the Commissioner of Environmental Protection shall pay annually on October 1 to each municipality in which property is acquired as authorized pursuant to this act:
 - a. A sum equal to that last paid as taxes upon such land and improvements for the tax year immediately prior to its acquisition, which payments shall continue to be made annually until the year in which actual construction of water supply facilities on the property is undertaken, and thereafter;
 - b. Beginning with the year in which actual construction of water supply facilities is undertaken on the property, and annually thereafter, a sum equal to the amount last paid as taxes upon such lands alone, and in addition;
 - c. Beginning with the year in which such actual construction of water supply facilities is undertaken and continuing for a period of 12 years, a sum equal to the following percentages of the amount last paid as taxes upon improvements upon such land: 92% in the first year, 84% in the second year, 76% in the third year, 68% in fourth year, 60% in the fifth year, 52% in the sixth year, 44% in the seventh year, 36% in the eighth year, 28% in the ninth year, 20% in the tenth year, 12% in the eleventh year, and 4% in the twelfth year.

Extract covering payments in lieu of taxes
to municipalities by the State of New Jersey
for properties acquired under Green Acres
Bond Act of 1971 (Laws of 1971, Chapter 165)

5. To the end that municipalities may not suffer loss of taxes by reason of the acquisition and ownership by the State of New Jersey of property under the provisions of this act, the State shall pay annually on October 1 to each municipality in which property is so acquired, for a period of 13 years following such acquisition the following amounts - in the first year a sum of money equal to that last paid as taxes upon such land and the improvements thereon for the taxable year immediately prior to the time of its acquisition, and thereafter the following percentages of the amount paid in the first year, to wit, second year, 92%; third year 84%; fourth year 76%; fifth year 68%; sixth year 60%; seventh year 52%; eighth year 44%; ninth year 36%; tenth year 28%; eleventh year 20%; twelfth year 12%; thirteenth year 4%.

1974 Green Acres Bond Act - Laws of 1974, Chapter 102

1978 Green Acres Bond Act - Laws of 1978, Chapter 118

Extract covering payments in lieu of taxes
to municipalities by the State of New Jersey
for properties acquired.

5. To the end that municipalities may not suffer loss of taxes by reason of the acquisition and ownership by the State of New Jersey of property under the provisions of this act, the State shall pay annually on October 1 to each municipality in which property is so acquired, for a period of 13 years following such acquisition the following amounts-- in the first year a sum of money equal to the tax last assessed and last paid by the taxpayer upon such land and the improvements thereon for the taxable year immediately prior to the time of its acquisition and thereafter the following percentages of the amount paid in the first year, to wit: second year, 92%; third year, 84%; fourth year, 76%; fifth year, 68%; sixth year, 60%; seventh year, 52%; eighth year, 44%; ninth year, 36%; tenth year, 28%; eleventh year, 20%; twelfth year, 12%; thirteenth year, 4%. In the event that land acquired by the State pursuant to this act has been assessed at an agricultural and horticultural use valuation in accordance with provisions of the " Farmland Assessment Act of 1964, "P.L. 1964, c.48 (C.54:4-23.1 et seq.), at the time of its acquisition by the State, no rollback tax pursuant to section 8 of P.L. 1964, c.48 (C.54:4-23-8) shall be imposed as to such land nor shall such rollback tax be applicable in determining the annual payments to be made by the State to the municipality in which such land is located.

Exhibit A-6:

CHAPTER 272, LAWS of 1977

AN ACT providing for payments for local services in lieu of taxes on State property, and repealing R.S.54:4-2.1 and R.S.54:4-2.2.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

C. 54:4-2.2a Definitions.

1. As used in this act:

"State property" means land and improvements owned by the State and includes but shall not be limited to State offices, hospitals, institutions, schools, colleges, universities, garages, inspection stations, warehouses, barracks and armories together with abutting vacant land held for future development for the same purposes. State property shall not include that used or held for future use for highway, bridge or tunnel purposes or property which is qualified under State law for any other State payment in lieu of taxes.

C. 54:4-2.2b Assessment of State property.

2. Notwithstanding the provisions of any other law and to compensate municipalities for the impact upon local government costs of local services to State property, such property shall be assessed and subject to an in lieu tax payment provided in this act.

C. 54:4-2.2c Statements of taxable value assessments.

3. Commencing with the tax year 1977, each assessor annually on or before September 15 shall prepare and send to the Director of the Division of Taxation on a form prescribed by him statements of the taxable value assessments as if the same were not exempt from taxation on each parcel of State-owned real property, as described in section 1 of this act.

C. 54:4-2.2d Review, change, addition or revision of list; notification.

4. Upon the receipt of the assessments of State property, the director shall review and revise the list and the assessment of any parcel of State property, and annually on or before November 15 the director shall notify the county board of taxation and the taxing district affected by any such change, addition or revision. The determination by the director shall be final and there shall be no appeal taken with respect thereto, except to correct typographical and mathematical errors.

Exhibit A-6, continued

C. 54:4-2.2c Computation of State's liability; method of calculating in lieu payment.

5. After completion of the review of the assessments of State property, the director shall compute the State's liability for in lieu tax payments in each municipality affected. The in lieu payment shall be calculated by applying the effective local purpose tax rate of the municipality for the tax year 1977 and thereafter to the aggregate amount of State property, as defined in section 1, in the municipality and the sum of such calculations shall constitute the State's liability; provided, however, the State shall have no liability to any one municipality when the sum of its liability is less than \$1,000.00, and no municipality shall receive an in lieu payment from the State greater than an amount equal to 25% of the local purpose tax levy for the year for which the calculations are made.

C. 54:4-2.2f Certification of total amount to State treasurer.

6. Upon completion of the review of assessments of State property and the calculation of the State's liability for in lieu tax payments, the director shall certify to the State Treasurer, on or before December 1, 1977, and on or before December 1 annually thereafter, the total amount necessary therefor.

C. 54:4-2.2g Appropriation.

7. In lieu payments for local services to State property shall be appropriated for the tax year 1978 and annually thereafter and the State Treasurer shall include in his budget request for State aid to municipalities the funds necessary therefor which shall be appropriated by the Legislature.

C. 54:4-2.2h Anticipation of in lieu payment as revenue for budget preparation.

8. Any municipality in which State property is situated and which shall qualify under the provisions of this act may anticipate its in lieu tax payment by the State as revenue in preparing its annual budget.

C. 54:4-2.2i Payment; dates.

9. In lieu tax payments for local services to State property shall be made in two equal annual installments on May 1 and November 1.

C. 54:4-2.2j Adjustment of funding.

10. In the event that an appropriation made for any year is less than the amount required for full payment in lieu of taxes to each municipality, the amount otherwise payable to each municipality shall be reduced in the same proportion as the appropriation made is to the amount required for full funding.

Exhibit A-6, continued

C. 54:4-2.2k Rules and regulations; powers of director.

11. The director is authorized to make such rules and regulations and to require such facts and information from local assessors, county boards of taxation and agencies of the State Government as he may deem necessary to carry out the provisions of this act.

12. R.S.54:4-2.1 and 54:4-2.2 are hereby repealed.

13. This act shall take effect July 1, 1977.

Approved October 26, 1977.

APPENDIX B

SUMMARY OF IN-LIEU PAYMENTS TO PINELANDS-AREA
MUNICIPALITIES: ALL PROGRAMS AND COMPARED
WITH SOME OTHER SOURCES OF REVENUE

- Exhibit B-1: State Payments to Pinelands-Area
Municipalities in Lieu of Taxes, by
Municipality and by State in-Lieu-of-
Tax Program: Calendar 1979
- Exhibit B-2: State Payments to Pinelands-Area
Municipalities in Lieu of Taxes as
Compared with Other Selected Sources
of Municipal Revenues: Calendar 1979

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES IN LIEU OF TAXES,
BY MUNICIPALITY AND BY STATE IN-LIEU-OF-TAX PROGRAM: CALENDAR 1979

| Municipalities Located Within Pinelands Area and Statewide | New Jersey State Payments to Municipalities in Lieu of Taxes, By Program | | | | Total In-Lieu-of-Tax Payments |
|---|--|--|--|---|-------------------------------------|
| | 10¢ per Acre: State Parks ^{a/} and Forests ^{a/} | State Water Resource Projects ^{b/} | Green Acres (1971 & 1974 Bond Acts) ^{c/} | For Local Services on State Exempt Property ^{d/} | |
| Atlantic County | | | | | |
| Buena Boro. | -- | -- | -- | -- | -- |
| Buena Vista Twp. | -- | -- | -- | -- | -- |
| Corbin City | -- | -- | -- | -- | -- |
| Egg Harbor City* | -- | -- | -- | -- | -- |
| Egg Harbor Twp. | -- | -- | -- | -- | -- |
| Estelle Manor City | -- | -- | -- | -- | -- |
| Folsom Boro. | -- | -- | -- | -- | -- |
| Galloway Twp.* | -- | -- | \$ 753 | \$ 64,389 | \$ 65,142 |
| Hamilton Twp. | -- | -- | -- | -- | -- |
| Hammonton Town* | \$ 841 | -- | -- | -- | 841 |
| Mullica Twp.* | 290 | -- | -- | 1,372 | 1,662 |
| Port Republic City* | -- | -- | -- | -- | -- |
| Weymouth Twp.* | -- | -- | -- | -- | -- |
| Atlantic Subtotal | \$ 1,131 | -- | \$ 753 | \$ 65,761 | \$ 65,645 |
| Burlington County | | | | | |
| Bass River Twp.* | 1,056 | -- | -- | -- | 1,056 |
| Evesham Twp. | -- | -- | -- | -- | -- |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

^{a/} Source: N.J.D.E.P., Division of Parks and Forestry.

^{b/} Per N.J.S.A. 58:21A-4, 21B-1-6; Source: N.J.D.E.P., Legal Services and Real Estate.

^{c/} Per Green Acres Bond Act (Laws of 1974, ch. 102) and Green Acres Bond Act (Laws of 1978, ch. 118); Source: N.J.D.E.P., Legal Services and Real Estate, aggregated from Green Acres projects by consultants.

^{d/} Per N.J. Laws of 1977, ch. 54; Source: N.J. Div. of Taxation in the Dept. of the Treasury, Annual Report (FY 1979), Table 27, pp. 128-130.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES IN LIEU OF TAXES,
BY MUNICIPALITY AND BY STATE IN-LIEU-OF-TAX PROGRAM: CALENDAR 1979
(Continued)

| Municipalities Located Within Pinelands Area and Statewide | New Jersey State Payments to Municipalities in Lieu of Taxes, By Program | | | | Total In-Lieu-of-Tax Payments |
|---|--|--|--|---|-------------------------------------|
| | 10¢ per Acre: State Parks ^{a/} and Forests ^{a/} | State Water Resource Projects ^{b/} | Green Acres (1971 & 1974 Bond Acts) ^{c/} | For Local Services on State Exempt Property ^{d/} | |
| Burlington County (con't) | | | | | |
| Medford Twp.* | \$ 155 | -- | -- | \$ 3,097 | \$ 3,252 |
| Medford Lakes Boro | -- | -- | -- | -- | -- |
| New Hanover Twp.* | -- | -- | -- | -- | -- |
| North Hanover Twp. | -- | -- | -- | -- | -- |
| Pemberton Twp.* | 313 | -- | \$ 18,077 | 17,371 | 35,761 |
| Shamong Twp.* | 1,662 | -- | -- | -- | 1,662 |
| Southampton Twp. | 8 | -- | -- | -- | 8 |
| Springfield Twp. | -- | -- | -- | -- | -- |
| Tabernacle Twp.* | 1,017 | -- | -- | -- | 1,017 |
| Washington Twp.* | 4,636 | -- | 364 | -- | 5,000 |
| Woodland Twp.* | 1,453 | -- | 110 | 2,939 | 4,502 |
| Wrightstown Boro. | -- | -- | -- | -- | -- |
| Burlington Subtotal | \$ 10,300 | -- | \$ 18,551 | \$ 23,407 | \$ 52,258 |
| Camden County | | | | | |
| Berlin Boro | -- | -- | -- | -- | -- |
| Berlin Twp. | -- | -- | -- | -- | -- |
| Chesilhurst Boro. | -- | -- | -- | -- | -- |
| Waterford Twp.* | 1,377 | -- | -- | -- | 1,377 |
| Winslow Twp.* | 49 | -- | 8,460 | -- | 8,509 |
| Camden Subtotal | \$ 1,426 | -- | \$ 8,460 | -- | \$ 9,886 |
| Cape May County | | | | | |
| Dennis Twp. | \$ 835 | -- | \$ 1,245 | -- | \$ 2,080 |
| Upper Twp. | 207 | -- | 8 | -- | 215 |
| Woodbine Boro | -- | -- | -- | 12,392 | 12,392 |
| Cape May Subtotal | \$ 1,041 | -- | \$ 1,253 | \$ 12,392 | \$ 14,686 |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

a/ Source: N.J.D.E.P., Division of Parks and Forestry.

b/ Per N.J.S.A. 58:21A-4, 21B-1-6; Source: N.J.D.E.P., Legal Services and Real Estate.

c/ Per Green Acres Bond Act (Laws of 1974, ch. 102) and Green Acres Bond Act (Laws of 1978, ch. 118); Source: N.J.D.E.P., Legal Services and Real Estate, aggregated from Green Acres projects by consultants.

d/ Per N.J. Laws of 1977, ch. 54; Source: N.J. Div. of Taxation in the Dept. of the Treasury, Annual Report (FY 1979), Table 27, pp. 128-130.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

Exhibit B-1

Page 3 of 4 pages.

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES IN LIEU OF TAXES,
BY MUNICIPALITY AND BY STATE IN-LIEU-OF-TAX PROGRAM: CALENDAR 1979
(Continued)

| Municipalities Located Within Pinelands Area and Statewide | New Jersey State Payments to Municipalities in Lieu of Taxes, By Program | | | | Total In-Lieu-of-Tax Payments |
|---|--|--|--|---|-------------------------------------|
| | 10¢ per Acre: State Parks ^{a/} and Forests ^{a/} | State Water Resource Projects ^{b/} | Green Acres (1971 & 1974 Bond Acts) ^{c/} | For Local Services on State Exempt Property ^{d/} | |
| Cumberland County | | | | | |
| Maurice River Twp. | \$ 152 | -- | \$ 235 | \$ 21,226 | \$ 21,613 |
| Vineland City* | -- | -- | -- | 140,407 | 140,407 |
| Cumberland Subtotal | \$ 152 | -- | \$ 235 | \$ 161,633 | \$ 162,020 |
| Gloucester County | | | | | |
| Franklin Twp. | -- | -- | -- | -- | -- |
| Monroe Twp. | -- | -- | 7,408 | 1,061 | 8,469 |
| Gloucester Subtotal | -- | -- | \$ 7,408 | \$ 1,061 | \$ 8,469 |
| Ocean County | | | | | |
| Barnegat Twp.* | -- | -- | -- | \$ 3,435 | \$ 3,435 |
| Beachwood Boro. | -- | -- | -- | -- | -- |
| Berkeley Twp.* | \$ 276 | -- | -- | -- | 276 |
| Eagleswood Twp.* | -- | -- | -- | -- | -- |
| Jackson Twp.* | -- | -- | \$ 366 | 71,860 | 72,226 |
| Lacey Twp.* | 106 | -- | -- | -- | 106 |
| Lakehurst Boro. | -- | -- | -- | -- | -- |
| Little Egg Harbor Twp.* | 218 | -- | -- | 13,845 | 14,063 |
| Manchester Twp.* | 959 | -- | -- | -- | 959 |
| Ocean Twp. | 80 | -- | -- | -- | 80 |
| Plumsted Twp.* | -- | -- | -- | -- | -- |
| South Toms River Boro. | -- | -- | -- | -- | -- |
| Stafford Twp.* | 19 | -- | -- | 6,609 | 6,628 |
| Ocean County Subtotal | \$ 1,658 | -- | \$ 366 | \$ 95,749 | \$ 97,773 |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

a/ Source: N.J.D.E.P., Division of Parks and Forestry.

b/ Per N.J.S.A. 58:21A-4, 21B-1-6; Source: N.J.D.E.P., Legal Services and Real Estate.

c/ Per Green Acres Bond Act (Laws of 1974, ch. 102) and Green Acres Bond Act (Laws of 1978, ch. 118); Source: N.J.D.E.P., Legal Services and Real Estate, aggregated from Green Acres projects by consultants.

d/ Per N.J. Laws of 1977, ch. 54; Source: N.J. Div. of Taxation in the Dept. of the Treasury, Annual Report (FY 1979), Table 27, pp. 128-130.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES IN LIEU OF TAXES,
BY MUNICIPALITY AND BY STATE IN-LIEU-OF-TAX PROGRAM: CALENDAR 1979
(Continued)

| Municipalities Located Within Pinelands Area and Statewide | New Jersey State Payments to Municipalities in Lieu of Taxes, By Program | | | | Total In-Lieu-of-Tax Payments |
|---|--|--|--|---|-------------------------------------|
| | 10¢ per Acre: State Parks ^{a/} and Forests ^{a/} | State Water Resource Projects ^{b/} | Green Acres (1971 & 1974 Bond Acts) ^{c/} | For Local Services on State Exempt Property ^{d/} | |
| TOTAL: All Municipalities Located in Pinelands Area | \$15,708 | -- | \$ 37,026 | \$ 360,003 | \$ 412,737 |
| TOTAL: All Municipalities, Statewide | \$22,726 | \$259,954 | \$567,605 | \$10,677,836 | \$11,528,121 |
| Pinelands Municipalities as % of Municipalities, Statewide | 69.1% | 0.0% | 6.5% | 3.4% | 3.6% |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

^{a/} Source: N.J.D.E.P., Division of Parks and Forestry.

^{b/} Per N.J.S.A. 58:21A-4, 21B-1-6; Source: N.J.D.E.P., Legal Services and Real Estate.

^{c/} Per Green Acres Bond Act (Laws of 1974, ch. 102) and Green Acres Bond Act (Laws of 1978, ch. 118); Source: N.J.D.E.P. Legal Services and Real Estate, aggregated from Green Acres projects by consultants.

^{d/} Per N.J. Laws of 1977, ch. 54; Source: N.J. Div. of Taxation in the Dept. of the Treasury, Annual Report (FY 1979), Table 27, pp. 128-130.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES
IN LIEU OF TAXES AS COMPARED WITH OTHER SELECTED SOURCES OF
MUNICIPAL REVENUES: CALENDAR 1979

| Column: | Selected Bases for Comparison ^{b/} | | | | | In-Lieu-of-Tax Payments as a Percent of Bases for Comparison | | |
|------------------------|---|---|-----------------------|--|---|--|---|---|
| | A | B | C | D | E | F | G | H |
| | Municipalities Located Within Pineland Area and Statewide | Total State Payments to Municipalities In-Lieu-of-Taxes ^{a/} | State Revenue Sharing | State Taxes Distributed Locally and Apportioned For Local Collection | Tax Levy Apportioned For Local Municipal Purposes | State Revenue Sharing | State Taxes Distributed and Apportioned Locally | Tax Levy Apportioned For Local Municipal Purposes |
| Atlantic County | | | | | | | | |
| Buena Boro. | \$ -- | \$ 66,753 | \$ 219,942 | \$ 263,337 | -- | -- | -- | |
| Buena Vista Twp. | -- | 89,444 | 393,912 | 28,820 | -- | -- | -- | |
| Corbin City | -- | 8,503 | 19,498 | 2,493 | -- | -- | -- | |
| Egg Harbor City* | -- | 83,184 | 225,111 | 288,000 | -- | -- | -- | |
| Egg Harbor Twp. | -- | 3,570 | 3,057,375 | ... | -- | -- | -- | |
| Estelle Manor City | -- | 14,462 | 122,619 | ... | -- | -- | -- | |
| Folsom Boro. | -- | 30,841 | 104,148 | 53,539 | -- | -- | -- | |
| Galloway Twp.* | 65,142 | 100,040 | 640,987 | 230,000 | 65.1% | 10.2% | 28.3% | |
| Hamilton Twp. | -- | 98,003 | 777,907 | 263,207 | -- | -- | -- | |
| Hammonton Town* | 841 | 208,056 | 637,609 | 678,692 | 0.4 | 0.1 | 0.1 | |
| Mullica Twp.* | 1,662 | 67,665 | 196,834 | 229,125 | 2.5 | 0.8 | 0.7 | |
| Port Republic City* | -- | 14,242 | 104,004 | ... | -- | -- | N/A | |
| Weymouth Twp.* | -- | 20,444 | 91,107 | 83,629 | -- | -- | -- | |
| Atlantic Subtotal | 67,645 | \$ 805,207 | \$ 6,588,053 | \$ 2,120,842 | 8.4% | 1.0% | 3.2% | |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

a/ Compiled by consultants from various sources.

b/ Source: N.J. Division of Taxation in the Department of the Treasury, Annual Report (FY 1979), Table 26 (\$50 million property tax replacement and revenues to cover senior citizen and veterans deductions); Table 41 (See pp. 238-239 for taxes included); and Appendix II (Abstract of Ratables) Column 12, Section C, II.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES
IN LIEU OF TAXES AS COMPARED WITH OTHER SELECTED SOURCES OF
MUNICIPAL REVENUES: CALENDAR 1979
(continued)

| Column: | A | B | C | D | E | F | G | H |
|--------------------------|-----------|----|------------|--------------|--------------|-------|------|------|
| <u>Burlington County</u> | | | | | | | | |
| Bass River Twp.* | \$ 1,056 | | \$ 22,868 | \$ 87,259 | \$ 24,000 | 4.6% | 1.2% | 4.4% |
| Evesham Twp. | -- | | 212,503 | 1,121,527 | 782,314 | -- | -- | -- |
| Medford Lakes Boro. | -- | | 62,281 | 144,688 | 456,225 | -- | -- | -- |
| Medford Twp.* | 3,252 | | 143,867 | 789,727 | 884,543 | -- | -- | -- |
| New Hanover Twp.* | -- | | 94,919 | 199,942 | ... | -- | -- | -- |
| North Hanover Twp. | -- | | 71,549 | 409,446 | ... | -- | -- | -- |
| Pemberton Twp.* | 35,761 | | 17,547 | 41,963 | 1,692,238 | 203.8 | 85.2 | 2.1 |
| Shamong Twp.* | 1,662 | | 23,338 | 155,489 | ... | 7.1 | 1.1 | N/A |
| Southampton Twp. | 8 | | 153,393 | 625,360 | ... | 0.0 | 0.0 | N/A |
| Springfield Twp. | -- | | 37,821 | 216,986 | 33,276 | -- | -- | -- |
| Tabernacle Twp.* | 1,017 | | 39,942 | 131,110 | 113,369 | 2.5 | 0.8 | 0.9 |
| Washington Twp.* | 5,000 | | 12,342 | 55,562 | ... | 40.5 | 9.0 | N/A |
| Woodland Twp.* | 4,502 | | 21,498 | 62,146 | 24,846 | 20.9 | 7.2 | 18.1 |
| Wrightstown Boro. | -- | | 15,653 | 59,972 | 40,440 | -- | -- | -- |
| Burlington Subtotal | \$ 62,258 | | \$ 929,521 | \$ 4,101,177 | \$ 4,051,251 | 5.6% | 1.3% | 1.3% |
| <u>Camden County</u> | | | | | | | | |
| Berlin Boro. | -- | \$ | 84,550 | \$ 301,384 | \$ 214,667 | -- | -- | -- |
| Berlin Twp. | -- | | 44,469 | 447,274 | None | -- | -- | -- |
| Chesilhurst Boro. | -- | | 19,338 | 61,811 | 32,210 | -- | -- | -- |
| Waterford Twp.* | 1,377 | | 96,226 | 388,720 | 91,000 | 1.4 | 0.4 | 1.5 |
| Winslow Twp.* | 49 | | 221,948 | 2,580,993 | ... | 0.0 | 0.0 | N/A |
| Camden Subtotal | \$ 1,426 | | \$ 466,531 | \$ 3,780,182 | \$ 337,877 | 0.3% | 0.0% | 0.4% |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

a/ Compiled by consultants from various sources.

b/ Source: N.J. Division of Taxation in the Department of the Treasury, Annual Report (FY 1979), Table 26 (\$50 million property tax replacement and revenues to cover senior citizen and veterans deductions); Table 41 (See pp. 238-239 for taxes included); and Appendix II (Abstract of Ratables) Column 12, Section C, II.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES
IN LIEU OF TAXES AS COMPARED WITH OTHER SELECTED SOURCES OF
MUNICIPAL REVENUES: CALENDAR 1979

(continued)

| Column: | A | B | C | D | E | F | G | H |
|--------------------------|------------|------------|--------------|--------------|-----------|------|-------|-------|
| <u>Cape May County</u> | | | | | | | | |
| Dennis Twp. | \$ 2,080 | \$ 58,995 | \$ 394,604 | \$ | ... | 3.5% | 0.5% | N/A |
| Upper Twp. | 215 | 64,640 | 3,122,769 | 70,900 | 99,773 | 0.3 | 0.0 | N/A |
| Woodbine Boro | 12,392 | 33,222 | 70,900 | 3,588,273 | 99,773 | 37.2 | 17.5 | 12.4 |
| Cape May Subtotal | \$ 14,686 | \$ 156,957 | \$ 3,588,273 | \$ | \$ 99,773 | 9.4% | 0.4% | 14.7% |
| <u>Cumberland County</u> | | | | | | | | |
| Maurice River Twp. | \$ 21,613 | 69,744 | 262,106 | 19,349 | 31.0 | 8.2 | 111.7 | |
| Vineyard City* | 140,407 | 383,516 | 2,456,652 | 3,087,295 | 36.6 | 5.7 | 4.5 | |
| Cumberland Subtotal | \$ 162,020 | \$ 453,260 | \$ 2,718,758 | \$ 3,106,644 | 35.7% | 6.0% | 5.2% | |
| <u>Gloucester County</u> | | | | | | | | |
| Franklin Twp. | -- | 169,838 | 655,782 | 454,094 | -- | -- | -- | |
| Monroe Twp. | 8,469 | 284,263 | 2,001,141 | 836,871 | 3.0 | 0.4 | 1.0 | |
| Gloucester Subtotal | \$ 8,469 | \$ 454,101 | \$ 2,656,923 | \$ 1,290,965 | 1.9% | 0.3% | 0.6% | |
| <u>Ocean County</u> | | | | | | | | |
| Barnegat Twp.* | \$ 3,435 | 92,106 | 299,609 | 262,880 | 3.7 | 1.1 | 1.3 | |
| Beachwood Boro. | -- | 122,078 | 183,208 | 580,163 | -- | -- | -- | |
| Berkeley Twp.* | 276 | 584,318 | 1,473,653 | 1,201,189 | 0.0 | 0.0 | 0.0 | |
| Eagleswood Twp.* | -- | 23,395 | 93,668 | 14,650 | -- | -- | -- | |
| Jackson Twp.* | 72,226 | 293,491 | 968,011 | 1,857,564 | 24.6 | 7.5 | 3.9 | |
| Lacey Twp.* | 106 | 281,180 | 4,845,537 | ... | 0.0 | 0.0 | N/A | |
| Lakehurst Boro. | -- | 40,263 | 71,321 | 230,600 | -- | -- | -- | |
| Little Egg Harbor Twp* | 14,063 | 172,636 | 403,245 | 823,365 | 8.1 | 3.5 | 1.7 | |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

a/ Compiled by consultants from various sources.

b/ Source: N.J. Division of Taxation in the Department of the Treasury, Annual Report (FY 1979), Table 26 (\$50 million property tax replacement and revenues to cover senior citizens and veterans deductions); Table 41 (See pp. 238-230 for taxes included); and Appendix II (Abstract of Rates) Column 12, Section C, II.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

STATE PAYMENTS TO PINELANDS-AREA MUNICIPALITIES
IN LIEU OF TAXES A COMPARED WITH OTHER SELECTED SOURCES OF
MUNICIPAL REVENUE: CALENDAR 1979
(continued)

| Column: | A | B | C | D | E | F | G | H |
|--|--------------|---------------|---------------|---------------|-------|-------|--------|--------|
| Ocean County (con't) | | | | | | | | |
| Manchester Twp.* | \$ 959 | \$ 231,920 | \$ 818,717 | \$ 1,671,100 | 0.4% | 0.1% | 0.1% | 0.1% |
| Ocean Twp. | 80 | 97,856 | 256,512 | 406,711 | 0.1 | 0.0 | 0.0 | 0.0 |
| Plumstead Twp.* | -- | 70,649 | 174,097 | | -- | -- | -- | -- |
| South Toms River Boro. | -- | 62,287 | 123,587 | 148,297 | -- | -- | -- | -- |
| Stafford Twp.* | 6,628 | 153,859 | 1,074,966 | 617,400 | 0.4 | 0.6 | 1.1 | 1.1 |
| Ocean Subtotal | \$ 97,773 | \$ 2,226,038 | \$ 10,786,131 | \$ 7,813,919 | 4.4% | 0.9% | 1.3% | 1.3% |
| <hr/> | | | | | | | | |
| TOTAL: All Municipalities Located in Pinelands Area | \$ 412,737 | \$ 5,491,615 | \$ 34,219,497 | \$ 18,821,271 | 7.5% | 1.2% | 2.2% | 2.2% |
| <hr/> | | | | | | | | |
| TOTAL: All Municipalities, Statewide | \$11,528,121 | \$101,400,000 | \$ 60,987,141 | \$754,001,244 | 11.4% | 18.9% | 1.5% | 1.5% |
| <hr/> | | | | | | | | |
| Pinelands Municipalities as % of Municipalities, Statewide | 3.6% | 54% | 56% | 25% | 65.8% | 6.3% | 146.7% | 146.7% |

* Asterisk indicates municipalities split between Pinelands Protection Area and Pinelands Preservation Area.

a/ Compiled by consultants from various sources.

b/ Source: N.J. Division of Taxation in the Department of the Treasury, Annual Report (FY 1979), Table 26 (\$50 million property tax replacement and revenues to cover senior citizen and veterans deductions); Table 41 (See pp. 238-239 for taxes included); and Appendix IV (Abstract of Ratables) Column 12, Section C,II.

Note: Municipalities may not add to county totals due to rounding to the nearest dollar.

APPENDIX C

GREEN ACRES IN-LIEU OF TAX PAYMENTS TO PINELANDS AREA
MUNICIPALITIES: DETAILED PAYMENTS OVER TIME,
BY MUNICIPALITY, BY ACQUISITION PROJECT
AND DATA COLLECTION METHODOLOGY

A Note on Data Collection Methodology and Summary Data

- Exhibit C-1: Pinelands Municipalities Receiving or to Receive In-Lieu Payments under Green Acres Program.
- Exhibit C-2: General Description of Properties Acquired in Pinelands under the Green Acres Bond Acts, by Project, County and Municipality.
- Exhibit C-3: Past and Projected Green Acres In-Lieu of Tax Payments to Municipalities in the Pinelands Area: Summary by Green Acres Project.
- Exhibit C-4: Past and Projected Green Acres In-Lieu of Tax Payments to Municipalities in the Pinelands Area: Summary by Municipality and by County.
- Exhibit C-5: Selected Characteristics of Green Acres Properties Acquired under the 1971 and 1974 Bond Acts and Located in Municipalities of the Pinelands Area: Summary by Project*
- Exhibit C-6: Detailed Raw Data on In Lieu Payments by Municipality, by Project.

*Includes first-year in-lieu payment as percent of acquisition price.

APPENDIX C

A NOTE ON DATA COLLECTION METHODOLOGY AND SUMMARY DATA

The detailed data, by parcel, which we have gathered on Green Acres in-lieu payments to municipalities in the Pinelands was obtained from the New Jersey Department of Environmental Protection through the cooperation of William F. Kiney, Legal Services and Real Estate, and Jeanne Donlon, Director, Bureau of State Land Acquisition--Green Acres Program. Of the extensive detailed information by parcel requested by the Pinelands Commission, only a precise description of the character of each parcel is unavailable from these sources in a readily accessible manner.¹

A full record of the data collected is provided in Exhibit C-6. As the data collection form used was designed in advance of determination of the precise character of the data available, some modifications must be indicated. The figure on the next page shows which data elements should appear in the final documents and the source for each data element.

1

Determination of the character of each parcel would have required collection of data from records currently in dead storage. We judged that this additional information was not sufficiently material to the analysis to warrant the necessary data-collection effort.

Except as otherwise indicated, all summary exhibits in this Appendix are derived by aggregating data provided in Exhibit C-6. Some additional explanatory notes are warranted, as follows:

Re Exhibits C-1, C-3 and C-4: Note that all references to in-lieu payments on properties not yet acquired by the Green Acres program refer only to properties on which administrative authorizations were signed through March 24, 1980. All of these planned acquisitions are under the 1974 Green Acres Bond Act, and the total number are a small subset of the properties which will eventually be acquired in the Pinelands Area using the 1978 Green Acres Bond Act funds and available Federal land acquisition monies.

Re Exhibit C-5: This exhibit was prepared in part to suggest a very rough means of estimating the dimensions of first-year in lieu payments for future acquisitions under the Green Acres program. It shows that--considering only acquisitions made to date--first-year payments (and therefore taxes paid in the year prior to acquisition) vary significantly in relation to the acquisition price of the parcels, grouped by project. The underlying variation, of course, is the relationship between assessed value and local tax rate, on one hand, and acquisition price, on the other.

Ideally, assessed value and local tax rate would provide a much better basis on which to estimate future in lieu payments. But we do not know the assessed value of the parcels to be acquired (or the applicable tax rate) until we know precisely what parcels will be acquired and when they will be acquired. Having only the total (maximum) acquisition funds available as a predictor, using the average first-year payment of 80¢ per \$100 acquisition price provides a rough indicator which is based on the tenuous, but not unreasonable, assumption that the ratio of purchase price to tax liability, averaged over all acquisitions, will be roughly constant over time. This assumption with respect to the ratio of purchase price to assessed value alone is quite reasonable. The most serious potential flaw lies in the implicit assumption that tax rates will be constant over time. If they are rising, on the average, this rough method of estimation will be biased low.

Exhibit C-1

PINELANDS MUNICIPALITIES RECEIVING OR TO RECEIVE
IN-LIEU PAYMENTS UNDER GREEN ACRES PROGRAM

| <u>Municipality</u> | <u>Column A</u> | <u>Column B</u> | <u>First Year of Payment</u> | <u>Payment for 1980</u> |
|--------------------------|---------------------|-----------------|----------------------------------|-----------------------------|
| <u>Atlantic County</u> | | | | |
| Galloway Twp. | Gull Island | - | 1979 | \$ 693 |
| Hammonton Twp. | - | Pine Barrens | - | - |
| Mullica Twp. | - | Pine Barrens | - | - |
| <u>Burlington County</u> | | | | |
| Bass River Twp. | Pine Barrens | - | 1980 | 1,954 |
| Medford Twp. | - | Pine Barrens | - | - |
| Pemberton Twp. | Greenwood-Rancocas | - | 1977 | 16,355 |
| Shamong Twp. | - | Pine Barrens | - | - |
| Tabernacle Twp. | - | Pine Barrens | - | - |
| Washington Twp. | Wharton Forest | Pine Barrens | 1975 | 321 |
| Woodland Twp. | Lebanon Forest | - | 1976 | 2,759 |
| | Pine Barrens | | | |
| <u>Camden County</u> | | | | |
| Waterford Twp. | - | Pine Barrens | - | - |
| Winslow Twp. | Winslow Wildlife | - | 1977 | 9,123 |
| <u>Cape May County</u> | | | | |
| Dennis Twp. | Cape May Wetlands | Pine Barrens | 1974 | 1,107 |
| | Belleplain Forest | | | |
| Upper Twp. | Cape May Wetlands | - | 1974 | 7 |
| <u>Cumberland County</u> | | | | |
| Maurice River Twp. | Delaware Bay Access | - | 1974 | 203 |
| <u>Gloucester County</u> | | | | |
| Monroe Twp. | Glassboro Wildlife | - | 1974 | 7,475 |
| | Winslow Wildlife | | | |
| <u>Ocean County</u> | | | | |
| Barneгат Twp. | Pine Barrens | - | 1980 | 2,974 |
| Berkeley Twp. | Double Trouble | - | 1975 | (exempt) |
| Jackson Twp. | Colliers Mills | - | 1976 | 328 |
| Lacey Twp. | Pine Barrens | - | 1981 | - |
| Little Egg Harbor Twp. | Great Bay Wetlands | - | 1980 | 3,339 |
| | Pine Barrens | | | |
| Manchester Twp. | - | Pine Barrens | - | - |
| Stafford Twp. | Pine Barrens | - | 1980 | 3,024 |

Column A: Projects in which properties have been acquired and on which in-lieu taxes are being paid under 1971 and/or 1974 Green Acres.

Column B: Projects in which properties are to be acquired and on which in-lieu taxes will be paid under 1971 and/or 1974 Green Acres per Land Acquisition Administrative Authorizations issued through March 24, 1980.

Notes (1) There are other Municipalities in the above Counties which are receiving in-lieu taxes under 1971 and/or 1974 Green Acres, but which were not listed among the "Pinelands Municipalities."

(2) It could be that there will be other Municipalities listed among the "Pineland Municipalities" which do not appear above, in which Land Acquisition will be authorized under 1978 Green Acres.

Source: Prepared by William F. Kiney, Legal Services and Real Estate, N.J., Department of Environmental Protection.

March 24, 1980

General Description of Properties
 Acquired in Pinelands Under the
 Green Acres Bond Acts,
 By Project, County & Municipality

| <u>Project</u> | <u>County</u> | <u>Municipality (ies)</u> | <u>General Description</u> |
|---------------------|----------------------|--|---|
| Gull Island | Atlantic | Galloway Township | A sedge island in the bay |
| Pine Barrens | Burlington Ocean | Bass River Township Woodland Township Barnegat Township Lacey Township Little Egg Harbor Township Stafford Township | Generally, Woodlands Consisting of pin, oak and Swamp cedar |
| Greenwood Rancocas | Burlington | Pemberton Township | -- |
| Wharton Forest | Burlington | Washington Township | Woodlands |
| Lebanon Forest | Burlington | Woodland Township | Woodlands |
| Winslow Wildlife | Camden Gloucester | Winslow Township Monroe Township | Woodlands, with some swamp |
| Cape May Wetlands | Cape May | Dennis Township Upper Township | Wetlands sedge and salt marsh |
| Belleplain Forest | Cape May | Dennis Township | Woodlands of pine, oak and holly |
| Delaware Bay Access | Cumberland | Maurice River Township | -- |
| Glassboro Wildlife | Gloucester | Monroe Township | Upland Woodlands |
| Double Trouble | Ocean | Berkeley Township | Woodlands (Former Girl Scout Camp) |
| Colliers Mills | Ocean | Jackson Township | -- |
| Great Bay Wetlands | Ocean | Little Egg Harbor Township | Wetlands, sedge and salt marsh |

Exhibit C-3

PAST AND PROJECTED GREEN ACRES IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES
IN THE PINELANDS AREA: SUMMARY BY GREEN ACRES PROJECT

| GREEN ACRES PROJECT NAME (In alphabetical order) | COUNTY/ MUNICIPALITY(IES) ^{a/} (Paren indicate addi- tional municipalities where acquisitions are currently planned) | Total Payments to Date: ^{b/} 1974-1979 | Projected Payments by Calendar Year through 1991 (Asterisk indicates possible additional payments for Acquisition Authorizations signed by 3/24/80) | | | | | | | | | | | | | | |
|--|---|---|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|--------|------|--|
| | | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | |
| <u>Belleplain Forest</u> | Cape May: Dennis | \$7,404 | \$662 | \$592 | \$521 | \$451 | \$381 | \$314 | \$244 | \$174 | \$105 | \$75 | | | | | |
| <u>Cape May Wetlands</u> | Cape May: Dennis Upper | 4,174 | 452 | 382 | 311 | 244 | 174 | 105 | 34 | | | | | | | | |
| <u>Colliers Mills</u> | Ocean: Jackson | 1,696 | 728 | 289 | 251 | 221 | 171 | 135 | 96 | 58 | 19 | | | | | | |
| <u>Delaware Bay Access</u> | Cumberland: Maurice River | 1,878 | 201 | 172 | 141 | 110 | 78 | 47 | 16 | | | | | | | | |
| <u>Double Trouble</u> | Ocean: Berkeley | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| <u>Glassboro Wildlife</u> | Gloucester: Monroe | 565 | 61 | 52 | 42 | 31 | 24 | 14 | 5 | | | | | | | | |
| <u>Greenwood-Rancocas</u> | Burlington: Pemberton | \$9,195 | \$6,755 | \$4,611 | \$2,917 | \$1,190 | \$9,469 | \$7,747 | \$6,025 | \$4,504 | \$2,592 | \$861 | | | | | |
| <u>Great Bay Wetlands</u> | Ocean: Little Egg Harbor | -- | 2,978 | 2,739 | 2,501 | 2,261 | 2,025 | 1,787 | 1,548 | 1,310 | 1,072 | 834 | 596 | 157 | 119 | | |
| <u>Gull Island</u> | Atlantic: Galloway | 751 | 691 | 632 | 572 | 512 | 452 | 392 | 331 | 271 | 211 | 151 | 90 | 30 | | | |
| <u>Lebanon Forest</u> | Burlington: Woodland | 510 | 99 | 87 | 75 | 64 | 52 | 41 | 29 | 17 | 6 | | | | | | |
| <u>Pine Barrens</u> | Atlantic: (Mamonton) (Mullica) Burlington: Bass River (Medford) (Shamong) (Tabernacle) (Washington) Camden: (Waterford) Cape May: (Dennis) Ocean: Barnegat Lacey Little Egg Harbor (Manchester) Stafford | -- | 10,974* | 13,054* | 11,940* | 10,826* | 9,712* | 8,597* | 7,481* | 6,368* | 5,253* | 4,137* | 3,034* | 1,909* | 793* | 118* | |
| <u>Wharton Forest</u> | Burlington: Washington | 2,889 | 321 | 278 | 235 | 193 | 150 | 107 | 64 | 21 | | | | | | | |
| <u>Winslow Wildlife</u> | Camden: Winslow Gloucester: Monroe | 11,274 | 16,536 | 15,001 | 13,466 | 11,970 | 10,395 | 8,859 | 7,321 | 5,788 | 4,251 | 2,758 | 1,505 | 569 | 64 | | |
| TOTAL: All Green Acres Projects Generating In-Lieu-of-Tax Payments to Municipalities in the Pinelands Area. | | \$108,896 | \$49,662 | \$47,911* | \$42,971* | \$38,039* | \$31,087* | \$28,145* | \$23,198* | \$18,511* | \$13,501* | \$8,776* | \$5,225* | \$2,865* | \$976* | 118* | |

a/ All municipalities listed here are townships.

b/ Past payments by year and other more detailed data provided in the appendices.

Exhibit C-4

PAST AND PROJECTED GREEN ACRES IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES
IN THE PINELANDS AREA: SUMMARY BY MUNICIPALITY AND BY COUNTY

| COUNTY | MUNICIPALITY ^{a/} (Parents indicate additional municipalities where acquisitions are currently planned) | Total Payments to Date: 1974-1979 ^{b/} | Projected Payments by Calendar Year through 1993 (Asterisks indicate possible additional payments for Acquisition Authorizations signed by 1/2/80) | | | | | | | | | | | | | |
|---|--|---|---|--|---|--|---|---|--|--|----------------------------------|----------------------------------|--------------------------------|--------------------------------|-------------------------------|-------|
| | | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 |
| <u>Atlantic</u> | Galloway (Hammondton) (Mullica) | 5753 -- -- | 5693 -- -- | 5632 * * | 5572 * * | 5512 * * | 5452 * * | 5392 * * | 5331 * * | 5271 * * | 5211 * * | 5151 * * | 500 * * | 510 * * | | |
| <u>Burlington</u> | Beas River (Medford) Pemberton (Shamony) (Tabernacle) Washington Woodland | -- 59,195 -- -- 1,247 510 | 1,954 16,355 -- -- 121 2,759 | 1,798 14,611 * * 278* 2,514 | 1,642 12,912 * * 75* 2,310 | 2,485 11,190 * * 193* 2,086 | 1,329 9,469 * * 150* 1,861 | 1,173 7,747 * * 107* 1,637 | 1,016 6,025 * * 64* 1,412 | 860 4,504 * * 21* 1,188 | 704 2,5 * * * 964 | 547 861 * * * 745 | 391 * * * * 542 | 235 * * * * 119 | 78 * * * * 106 | |
| <u>Camden</u> | (Waterford) Winelov | -- 9,646 | -- 9,123 | * 8,131 | * 7,519 | * 6,746 | * 5,954 | * 5,162 | * 4,369 | * 3,577 | * 2,785 | * 1,992 | * 1,209 | * 465 | * 14 | |
| <u>Cape May</u> | Dennis Upper | 6,511 57 | 1,107 7 | 968* 6 | 811* 5 | 693* 4 | 554* 1 | 417* 2 | 278* 1 | 174* * | 105* * | 35* * | * * | * * | | |
| <u>Cumberland</u> | Maurice River | 1,078 | 701 | 172 | 141 | 110 | 78 | 47 | 16 | | | | | | | |
| <u>Gloucester</u> | Monroe | 22,191 | 7,474 | 6,722 | 5,969 | 5,217 | 4,465 | 3,711 | 2,959 | 2,211 | 1,468 | 766 | 296 | 104 | 10 | |
| <u>Ocean</u> | Barnegat Berkeley Jackson Lacey | -- 0 1,696 -- | 2,974 0 128 -- | 2,716 0 289 -- | 2,498 0 251 -- | 2,260 0 221 -- | 2,022 0 173 -- | 1,784 0 135 -- | 1,546 0 96 -- | 1,308 0 58 -- | 1,070 0 19 -- | 812 0 19 -- | 595 0 829 -- | 357 0 592 -- | 119 0 155 -- | |
| <u>N O</u> | Little Egg Harbor (Manchester) Stafford | -- -- -- | 3,139 -- -- | 3,071 * * | 2,804 * * | 2,538 * * | 2,271 * * | 2,004 * * | 1,736 * * | 1,469 * * | 1,202 * * | 935 * * | 668 * * | 400 * * | 133 * * | |
| | | -- | 1,024 | 2,782 | 2,540 | 2,298 | 2,057 | 1,815 | 1,573 | 1,331 | 1,089 | 847 | 605 | 363 | 121 | |
| SUBTOTAL, BY COUNTY: All Municipalities Receiving In-Lieu-of-Tax Payments from the Green Acres Program and located in: | | | | | | | | | | | | | | | | |
| | Atlantic County | 5753 | 5693 | 5632* | 5572* | 5512* | 5452* | 5392* | 5331* | 5271* | 5211* | 5151* | 500* | 510* | | |
| | Burlington County | 42,152 | 21,389 | 19,241* | 17,098* | 14,954* | 12,809* | 10,664* | 8,517* | 6,571* | 4,250* | 2,151* | 913* | 585* | 184* | |
| | Camden County | 9,646 | 9,121 | 8,311* | 7,519* | 6,746* | 5,954* | 5,162* | 4,369* | 3,577* | 2,785* | 1,992* | 1,209* | 465* | 14* | |
| | Cape May County | 6,578 | 1,124 | 974* | 836* | 693* | 557* | 419* | 279* | 174* | 105* | 35* | | | | |
| | Cumberland County | 1,978 | 701 | 172 | 141 | 110 | 78 | 47 | 16 | | | | | | | |
| | Gloucester County | 22,191 | 7,474 | 6,722 | 5,969 | 5,217 | 4,465 | 3,711 | 2,959 | 2,211 | 1,468 | 766 | 296 | 104 | 10 | |
| | Ocean County | 1,696 | 9,645 | 11,817* | 10,815* | 9,801* | 8,772* | 7,750* | 6,726* | 5,705* | 4,682* | 3,679* | 2,697* | 1,712* | 728* | |
| TOTAL: All Green Acres Projects Generating In-Lieu-of-Tax Payments to Municipalities in the Pinelands Area | | | | | | | | | | | | | | | | |
| | | 5104,896 | 549,662 | 547,911* | 542,971* | 518,019* | 533,887* | 478,145* | 523,196* | 518,511* | 511,501* | 58,776* | 55,215* | 57,865* | 5976* | 5118* |

^{a/} All municipalities listed here are townships. ^{b/} Past payments by year and other more detailed data are provided in the appendices.

SELECTED CHARACTERISTICS OF GREEN ACRES PROPERTIES ACQUIRED UNDER
THE 1971 AND 1974 BOND ACTS AND LOCATED IN MUNICIPALITIES OF THE
PINELANDS AREA: SUMMARY BY PROJECT

| GREEN ACRES PROJECT NAME (In Alphabetical Order) | Dates of Property Acquisition | | Acre Acquired to Date | Assessed Value the Year Prior to Acquisition | Acquisition Price | Total of First-Year In-Lieu-of- Tax Payments | First-Year In-Lieu Payment as Percent of Acquisition Price |
|---|----------------------------------|----------------|-----------------------------|---|----------------------------|---|---|
| | First | Most Recent | | | | | |
| Belleplain Forest | 7-12-76 | 7-12-76 | 47.3 | \$56,400 | \$38,084 | \$871 | 2.29% |
| Cape May Wetlands | 12- 7-73 | 12- 7-73 | 430.5 | 20,950 | 921,667 | 870 | 0.09 |
| Collier Mills | 7- 3-75 | 7- 3-75 | 22.6 | 9,110 | 42,000 | 482 | 1.15 |
| Delaware Bay Access | 7- 5-73 | 7-5-73 | 599.7 | 6,900 | 58,680 | 391 | 0.67 |
| Double Trouble | 11- 1-74 | 11- 4-74 | 63.0 | Exempt | 38,800 | 0 | 0.00 |
| Glassboro Wildlife | 11- 1-73 | 11- 1-73 | 20.0 | 2,000 | 18,000 | 118 | 0.66 |
| Greenwood Rancocas | 5-28-76 | 5-28-76 | 1,814.6 | 908,000 | 956,049 | 21,520 | 2.25 |
| Great Bay Wetlands | 10- 5-79 | 10- 5-79 | 412.5 | 98,927 | 96,250 | 2,978 | 3.09 |
| Gull Island | 5-19-78 | 5-19-78 | 133.6 | 26,700 | 22,867 | 753 | 3.29 |
| Lebanon Forest | 8- 5-75 | 8- 5-75 | 12.1 | 3,900 | 12,060 | 145 | 1.20 |
| Pine Barrens | 12-12-79 | 2-25-80 | 1,761.9 | 677,004 | 3,040,000 | 13,933 | 0.45 |
| Wharton Forest | 11-26-74 | 11-26-74 | 9.2 | 12,085 | 35,000 | 535 | 1.53 |
| Winslow Wildlife | 7-19-75 | 12-12-79 | 1,022.3 | 795,987 | 1,158,048 | 9,520 | 0.82 |
| ALL PROJECTS (Excluding Exempt Project) | 7- 5-73 | 2-25-80 | 6,349.3 (6,286.3) | \$2,617,663 | \$6,437,505 (6,398,705) | \$52,116 | 0.81 (0.81) |

**Exhibit C-6: Detailed Raw Data on In-Lieu Payments
by Municipality, by Project**

Order of Tables Providing Detailed Data on Parcels Acquired to
Date Under Green Acres in Pinelands Municipalities: By Project,
County, Municipality(ies), and Green Acres Bond Act

| <u>Project</u> | <u>County</u> | <u>Municipality</u> | <u>Green Acres Bond Act</u> |
|-------------------------|---------------|----------------------------|---------------------------------|
| 1. Gull Island | Atlantic | Galloway Township | 1971 |
| 2. Pine Barrens | Burlington | Bass River Township | 1974 |
| 3. Pine Barrens | Burlington | Woodland Township | 1974 |
| 4. Pine Parens | Ocean | Barnegat Township | 1974 |
| 5. Pine Barrens | Ocean | Lacy Township | 1974 |
| 6. Pine Barrens | Ocean | Little Egg Harbor Township | 1974 |
| 7. Pine Barrens | Ocean | Stafford Township | 1974 |
| 8. Greenwood-Rancocas | Burlington | Pemberton Township | 1974 |
| 9. Wharton Forest | Burlington | Washington Township | 1971 |
| 10. Winslow Wildlife | Camden | Winslow Township | 1971 |
| 11. Winslow Wildlife | Cloucester | Monroe Township | 1971 |
| 12. Winslow Wildlife | Gloucester | Monroe Township | 1974 |
| 13. Cape May Wetlands | Cape May | Dennis Township | 1971 |
| 14. Cape May Wetlands | Cape May | Upper Township | 1971 |
| 15. Belleplain Forest | Cape May | Dennis Township | 1971 |
| 16. Delaware Bay Access | Cumberland | Maurice River Township | 1971 |
| 17. Glassboro Wildlife | Gloucester | Monroe Township | 1971 |
| 18. Double Trouble | Ocean | Berkeley Township | 1971 |
| 19. Colliers Mills | Ocean | Jackson Township | 1971 |
| 20. Great Bay Wetlands | Ocean | Little Egg Harbor Township | 1974 |

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): | | PROJECT NAME: <i>Pine Barrens</i> MUNICIPALITY: <i>Woodland Township</i> | | | | | | | | | | | | | | | | | | | |
|--|--------------|--|------|------|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|
| Block | Lot | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| 6401 | 2.01 | | | | | | | | 913.12 | 840.07 | 767.02 | 692.97 | 620.94 | 547.87 | 474.82 | 401.77 | 328.72 | 255.67 | 182.62 | 109.57 | 36.59 |
| 6301 | 7.01 | | | | | | | | 1747.20 | 1607.42 | 1467.65 | 1327.88 | 1188.10 | 1048.30 | 908.58 | 768.77 | 628.99 | 489.22 | 349.44 | 209.66 | 69.89 |
| | <i>Total</i> | | | | | | | | 2660.32 | 2447.49 | 2234.67 | 2021.85 | 1809.02 | 1596.19 | 1383.36 | 1170.54 | 957.71 | 744.89 | 542.06 | 319.23 | 106.48 |

1992

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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): | | PROJECT NAME: <i>Pine Barrens</i> MUNICIPALITY: <i>Barnegat Township</i> | | | | | | | | | | | | | | | | | | |
|--|--------|--|------|------|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|-------|
| Block | Lot | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 |
| 46 | 11 | | | | | | | | 188.48 | 173.40 | 158.32 | 143.25 | 128.17 | 113.09 | 98.01 | 82.93 | 67.85 | 52.77 | 37.70 | 22.62 |
| 49 | 1 | | | | | | | | 39.68 | 36.51 | 33.33 | 30.16 | 26.98 | 23.81 | 20.63 | 17.46 | 14.29 | 11.11 | 7.94 | 4.76 |
| 50 | 6 7 | | | | | | | | 2745.36 | 2525.78 | 2306.10 | 2086.42 | 1866.85 | 1647.22 | 1427.59 | 1207.96 | 988.32 | 768 | 549.07 | 329.4 |
| <i>Total</i> | | | | | | | | | 2973.52 | 2735.64 | 2497.75 | 2259.89 | 2022.00 | 1781.12 | 1546.23 | 1308.35 | 1070.47 | 831.86 | 594.71 | 356.8 |

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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | | |
|---|--------------------------------|---------------|----------|------------------|-------|------------------------------------|---------------------|----|--|-------------------|-------|--|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | | |
| | | | | | | | Yes | No | | Acquisition Price | Other | |
| PROJECT NAME: <i>Pine Barrens</i> COUNTY: <i>Ocean (+ Burlington)</i> MUNICIPALITY(IES): <i>Lacey Township</i> + Year Acquisition Began: <i>1980</i> Is Project Complete? Yes <input type="radio"/> No <input checked="" type="radio"/> Applicable Green Acres Bond Issue(s)? 1971 <input type="checkbox"/> <u>1974</u> <input type="checkbox"/> 1978 <input type="checkbox"/> | <i>Lacey Township</i> | <i>2500</i> | <i>7</i> | <i>2-25-80</i> | } | <i>173,050</i> | | | } | | | |
| | | <i>2500-1</i> | <i>4</i> | | | <i>3,135</i> | | | | <i>840,000.00</i> | | |
| | | <i>2500-2</i> | <i>1</i> | | | <i>268.21</i> | <i>6,800</i> | | | | | |
| | | <i>2500-2</i> | <i>6</i> | | | | <i>10,419</i> | | | | | |
| | | <i>Total</i> | | | | | <i>193,404</i> | | | | | |

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): | | PROJECT NAME: <i>Pine Barrens</i> MUNICIPALITY: <i>Lacey Township</i> | | | | | | | | | | | | | | | | | | | |
|--|--------------|---|------|------|-------------------------|-------------------------|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|
| | | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| Block | Lot | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| | | | | | 1975 1992 | 1976 1993 | | | | | | | | | | | | | | | |
| 2500 | 7 | | | | 317.72 | 105.91 | | | | | 2647.67 | 2435.86 | 2226.09 | 2012.29 | 1800.43 | 1588.16 | 1376.79 | 1144.98 | 953.16 | 741.35 | 529.53 |
| 2500 | -1 | | | | 5.76 | 1.93 | | | | | 47.92 | 48.13 | 40.30 | 36.46 | 32.63 | 28.70 | 24.94 | 21.11 | 17.27 | 13.43 | 9.59 |
| 2500 | -2 | | | | 12.49 | 4.16 | | | | | 104.04 | 95.72 | 87.39 | 79.07 | 70.75 | 62.43 | 54.10 | 45.78 | 37.45 | 29.12 | 20.81 |
| 2500 | -3 | | | | 19.13 | 6.38 | | | | | 159.41 | 146.66 | 133.90 | 121.15 | 108.90 | 95.65 | 83.89 | 70.14 | 57.39 | 44.64 | 31.88 |
| | <i>Total</i> | | | | 355.1 | 118.37 | | | | | 2959.09 | 2222.37 | 2486.63 | 2298.88 | 2092.19 | 1775.95 | 1538.72 | 1302.01 | 1065.27 | 828.55 | 591.81 |

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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | |
|---|--|----------|----------|------------------|----------------|------------------------------------|---------------------|----|--|---------------------|-------|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | |
| | | | | | | | Yes | No | | Acquisition Price | Other |
| PROJECT NAME: <i>Pine Barrens</i> | <i>Little Egg Harbor Township</i> | <i>1</i> | <i>1</i> | <i>12-12-79</i> | | <i>12,000</i> | | | | | |
| COUNTY: <i>Ocean (+ Burlington)</i> | | | | | | | | | | | |
| MUNICIPALITY(IES): <i>Little Egg Harbor Twp., Barnegat Township, Lacey Township, Stafford Township</i> | | | | | | | | | | | |
| Year Acquisition Began: <i>1979</i> | | | | | | | | | | | |
| Is Project Complete? Yes <input type="radio"/> No <input checked="" type="radio"/> | | | | | | | | | | | |
| Applicable Green Acres Bond Issue(s)? <i>1971</i> <input checked="" type="radio"/> <i>1974</i> <i>1978</i> | | | | | | | | | | | |
| | <i>Total of All Townships Except Lacey</i> | | | | <i>1,493.7</i> | | | | | <i>3,208,000.00</i> | |

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): | | PROJECT NAME: <u>Greenwood-Raccoons</u> MUNICIPALITY: <u>Pemberton</u> | | | | | | | | | | | | | | | | | | | |
|--|-----|--|------|------|------|------|----------|----------|----------|----------|----------|----------|----------|---------|---------|---------|---------|---------|--------|------|------|
| Block | Lot | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| 919 | 3 | | | | | | 16720.35 | 15382.25 | 14045.27 | 12702.43 | 11368.81 | 10137.21 | 8694.57 | 7356.95 | 6018.33 | 4481.70 | 3341.07 | 2006.48 | 665.81 | | |
| 919 | 7 | | | | | | 782.10 | 719.53 | 656.96 | 594.16 | 531.83 | 469.26 | 406.69 | 344.12 | 281.56 | 216.99 | 156.42 | 98.85 | 31.28 | | |
| 919 | 8 | | | | | | 165.90 | 152.63 | 139.36 | 126.08 | 112.81 | 99.54 | 86.27 | 73.00 | 59.72 | 46.45 | 33.18 | 19.91 | 6.64 | | |
| 891 | 35 | | | | | | 2405.35 | 2215.11 | 2020.66 | 1828.22 | 1635.77 | 1443.33 | 1250.89 | 1058.44 | 866.00 | 673.55 | 481.11 | 280.67 | 96.22 | | |
| 921 | 1 | | | | | | 998.00 | 872.16 | 746.32 | 620.48 | 494.64 | 368.80 | 242.96 | 117.12 | 34.28 | -265.43 | 189.60 | 113.76 | 37.92 | | |
| 922 | 1 | | | | | | 497.70 | 457.88 | 418.07 | 378.25 | 338.44 | 298.62 | 258.80 | 218.99 | 179.17 | 139.36 | 99.54 | 59.72 | 19.91 | | |
| <i>Total</i> | | | | | | | 21519.00 | 19718.03 | 18077.06 | 16357.96 | 14633.33 | 12911.78 | 11190.15 | 9466.62 | 7777.06 | 6025.19 | 4302.12 | 2502.35 | 840.76 | | |

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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | |
|---|--------------------------------|-------|-----|------------------|--------|------------------------------------|---------------------|----|--|-------------------|--------------------------------|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | |
| | | | | | | | Yes | No | | Acquisition Price | Other |
| PROJECT NAME: Winslow Wildlife COUNTY: Camden (+ Gloucester) MUNICIPALITY(IES): Winslow Township (C) Monroe Township (G) Year Acquisition Began: 1976 Is Project Complete? Yes <input type="radio"/> No <input checked="" type="radio"/> Applicable Green Acres Bond Issue(s)? 1971 1974 1978 | Winslow Township | 8701 | 7 | 7-20-76 | 3.77 | 10,700 | | | | 9,900.00 | |
| | | 5301 | 1 | 1-27-77 | 8.90 | 5,600 | | | | 4450.00 | |
| | | 6502 | 1 | 3-9-77 | 7.94 | 3,500 | | | | 20,377.00 | |
| | | 7001 | 1 | " | | 19,900 | | | | | |
| | | 8101 | 2 | 3-8-78 | 136.0 | 298,536 | | | | 129,200.00 | (did this include a donation?) |
| | | 6501 | 1 | 12-12-79 | 34.35 | 53,700 | | | | 37,000.00 | |
| | | | | | | | | | | | |
| | Total | | | | 190.96 | 391,936 | | | | 200,827 | |

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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): PROJECT NAME: <i>W. W. S. Low Wildlife</i> MUNICIPALITY: <i>W. W. S. Low Township</i> | | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | | |
|--|-----|--|------|------|------|------|--------|---------|---------|---------|----------|----------|---------|----------|----------|----------|----------|----------|----------|---------|--------|-------|
| Block | Lot | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | |
| 5701 | 9 | | | | | | 231.12 | 212.63 | 194.14 | 175.65 | 157.16 | 138.67 | 120.18 | 101.69 | 83.20 | 64.71 | 46.22 | 27.73 | 9.24 | | | |
| 5301 | 1 | | | | | | | 143.36 | 131.89 | 120.42 | 108.95 | 97.49 | 86.02 | 74.55 | 63.08 | 51.61 | 40.14 | 28.67 | 17.20 | 5.73 | | |
| 6502 | 1 | | | | | | | 89.60 | 82.43 | 75.26 | 68.10 | 60.92 | 53.76 | 46.59 | 39.42 | 32.26 | 25.09 | 17.92 | 10.75 | 3.58 | | |
| 7001 | 1 | | | | | | | 59.44 | 46.69 | 427.93 | 387.17 | 346.42 | 305.66 | 264.91 | 224.15 | 182.90 | 142.64 | 101.89 | 61.13 | 20.38 | | |
| 8101 | 2 | | | | | | | 2582.81 | 6976.14 | 6369.56 | 5762.94 | 5156.31 | 4549.69 | 3942.06 | 3336.44 | 2729.81 | 2123.19 | 1516.56 | 909.14 | 303.31 | | |
| 1501 | 1 | | | | | | | 1348.87 | 1240.04 | 1132.21 | 1024.38 | 916.55 | 808.72 | 700.89 | 592.06 | 485.23 | 377.40 | 269.57 | 161.74 | 53.92 | | |
| Total | | | | | | | 231.12 | 455.03 | 817.96 | 9123.32 | 8,330.96 | 7,538.66 | 6,743.1 | 5,952.71 | 5,161.63 | 4,361.31 | 3,576.91 | 2,767.62 | 1,922.28 | 1,209.2 | 165.05 | 53.92 |

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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | | |
|--|--------------------------------|------------|------------|------------------|--------------------------|------------------------------------|---------------------|----|--|-------------------|------------------|--|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | | |
| | | | | | | | Yes | No | | Acquisition Price | Other | |
| PROJECT NAME: <i>Winston Wildlife</i> COUNTY: <i>Bouster (+ Camden)</i> MUNICIPALITY(IES): <i>Monroe Township (A) Winslow Township (C)</i> Year Acquisition Began: <i>1975</i> Is Project Complete? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Applicable Green Acres Bond Issue(s)? <input checked="" type="checkbox"/> 1971 1974 1978 | <i>Monroe Township</i> | <i>181</i> | <i>44A</i> | <i>7-19-75</i> | <i>16.044</i> | <i>1,254</i> | | | | <i>30,000.00</i> | | |
| | | | <i>181</i> | <i>21</i> | <i>8-6-75</i> | <i>2.1690</i> | <i>1,494</i> | | | | <i>16,600.00</i> | |
| | | | <i>181</i> | <i>37A</i> | <i>8-5-75</i> | <i>4.53</i> | <i>5,300</i> | | | | <i>19,700.00</i> | |
| | | | <i>181</i> | <i>30</i> | <i>8-6-75</i> | <i>8.3</i> | <i>1,041</i> | | | | <i>15,400.00</i> | |
| | | | <i>181</i> | <i>31</i> | <i>8-29-75</i> | <i>3.0</i> | <i>590</i> | | | | <i>5,700.00</i> | |
| | | | <i>181</i> | <i>15</i> | <i>9-25-75</i> | <i>14.0</i> | <i>1,039</i> | | | | <i>25,900.00</i> | |
| | | | <i>181</i> | <i>13</i> | <i>10-17-75</i> | <i>16.63</i> | <i>3,675</i> | | | | <i>30,800.00</i> | |
| | | | <i>181</i> | <i>17</i> | | | | | | | | |
| | | | <i>181</i> | <i>18</i> | <i>10-15-75</i> | <i>18.5</i> | <i>1,603</i> | | | | <i>34,900.00</i> | |
| | | | <i>181</i> | <i>10A</i> | <i>10-31-75</i> | <i>17.43</i> | <i>1,339</i> | | | | <i>23,000.00</i> | |
| | | | <i>181</i> | <i>47</i> | <i>3-17-76</i> | <i>14.0</i> | <i>4,300</i> | | | | <i>14,000.00</i> | |
| | | | <i>181</i> | <i>22</i> | <i>3-17-76</i> | <i>8.9</i> | <i>29,760</i> | | | | <i>17,800.00</i> | |
| | | | <i>181</i> | <i>35</i> | <i>3-30-76</i> | <i>2.3</i> | <i>2,878</i> | | | | <i>3,000.00</i> | |
| | | | <i>178</i> | <i>13</i> | <i>tax record 1-1-77</i> | <i>5.0</i> | <i>5,252</i> | | | | <i>5,130.00</i> | |
| | | | <i>180</i> | <i>8</i> | <i>4-7-76</i> | <i>15.4</i> | <i>26,100</i> | | | | <i>28,450.00</i> | |
| | | <i>180</i> | <i>35</i> | <i>3-29-76</i> | <i>21.5</i> | <i>10,125</i> | | | | <i>19,000.00</i> | | |
| | | <i>178</i> | <i>14</i> | | | | | | | | | |
| | | <i>178</i> | <i>14A</i> | <i>4-11-76</i> | <i>10.5</i> | <i>10,500</i> | | | | <i>11,025.00</i> | | |
| | | | | | <i>186.41</i> | <i>106,250</i> | | | | <i>300,405</i> | | |

(continued)

Pinelands/GFA Draft 2/21/80

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Block | Lot | Parcel Identification (continuation from previous page): PROJECT NAME: <i>Winslow Wildlife</i> MUNICIPALITY: <i>Monroe Township</i> | | | | | | | | | | | | | | | | | | | |
|-------|-----|---|------|------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|------|------|------|
| | | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| 181 | 44A | | | | | 74.24 | 68.30 | 62.36 | 56.42 | 50.48 | 44.54 | 38.60 | 32.67 | 26.73 | 20.79 | 14.85 | 8.91 | 2.97 | | | |
| 181 | 21 | | | | | 88.45 | 81.37 | 74.30 | 67.22 | 60.15 | 53.07 | 45.99 | 38.92 | 31.84 | 24.77 | 17.69 | 10.61 | 3.54 | | | |
| 181 | 37A | | | | | 313.76 | 288.66 | 263.56 | 238.46 | 213.36 | 188.26 | 163.16 | 138.05 | 112.95 | 87.85 | 62.75 | 37.65 | 12.55 | | | |
| 181 | 30 | | | | | 61.63 | 56.70 | 51.77 | 46.84 | 41.91 | 36.98 | 32.05 | 27.12 | 22.19 | 17.26 | 12.33 | 7.40 | 2.47 | | | |
| 181 | 31 | | | | | 34.93 | 32.14 | 29.34 | 26.55 | 23.75 | 20.96 | 18.16 | 15.37 | 12.57 | 9.78 | 6.99 | 4.19 | 1.40 | | | |
| 181 | 15 | | | | | 61.51 | 56.59 | 51.67 | 46.75 | 41.83 | 36.91 | 31.99 | 27.06 | 22.14 | 17.22 | 12.30 | 7.38 | 2.46 | | | |
| 181 | 13 | | | | | 217.56 | 200.16 | 182.75 | 165.35 | 147.94 | 130.54 | 113.13 | 95.73 | 78.32 | 60.92 | 43.51 | 26.11 | 8.70 | | | |
| 181 | 17 | | | | | 94.90 | 87.31 | 79.72 | 72.12 | 64.53 | 56.94 | 49.35 | 41.76 | 34.16 | 26.57 | 18.98 | 11.39 | 3.80 | | | |
| 181 | 18 | | | | | | | | | | | | | | | | | | | | |
| 181 | 10A | | | | | 79.27 | 72.83 | 66.39 | 60.25 | 53.90 | 47.56 | 41.22 | 34.88 | 28.54 | 22.20 | 15.85 | 9.51 | 3.17 | | | |
| 181 | 47 | | | | | 86.73 | 79.52 | 72.60 | 65.69 | 58.77 | 51.86 | 44.94 | 38.03 | 31.11 | 24.20 | 17.29 | 10.37 | 3.46 | | | |
| 181 | 22 | | | | | 598.18 | 550.33 | 502.47 | 454.62 | 406.76 | 358.91 | 311.05 | 263.20 | 215.34 | 167.49 | 119.64 | 71.78 | 23.93 | | | |
| 181 | 35 | | | | | 57.85 | 53.22 | 48.59 | 43.97 | 39.34 | 34.71 | 30.08 | 25.45 | 20.83 | 16.20 | 11.57 | 6.94 | 2.31 | | | |
| 178 | 13 | | | | | 105.57 | 97.12 | 88.68 | 80.23 | 71.79 | 63.34 | 54.90 | 46.45 | 38.01 | 29.56 | 21.11 | 12.67 | 4.22 | | | |
| 180 | 8 | | | | | 524.61 | 482.64 | 440.67 | 398.70 | 356.73 | 314.77 | 272.80 | 230.83 | 188.86 | 146.89 | 104.92 | 62.95 | 20.98 | | | |
| 180 | 25 | | | | | 203.51 | 187.23 | 170.95 | 154.67 | 138.39 | 122.11 | 105.83 | 89.54 | 73.26 | 56.98 | 40.70 | 24.42 | 8.14 | | | |
| 178 | 14 | | | | | 211.05 | 194.17 | 177.28 | 160.40 | 143.51 | 126.63 | 109.75 | 92.86 | 75.98 | 59.09 | 42.21 | 25.33 | 8.44 | | | |
| 178 | 14A | | | | | | | | | | | | | | | | | | | | |

(continued)

Pinelands/BFA Draft 3/24/60

52

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION (continued) | Parcel Identifiers/Descriptors | | | | | | | | | | |
|--|--------------------------------|-------|------|------------------|--------|------------------------------------|---------------------|----|--|-------------------|-------|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | |
| | | | | | | | Yes | No | | Acquisition Price | Other |
| PROJECT NAME: Winslow Wildlife COUNTY: Gloucester MUNICIPALITY(IES): Monroe Township Year Acquisition Began: Is Project Complete? Yes No Applicable Green Acres Bond Issue(s)? (971) 1974 1978 | Monroe Township | 180 | 41B | 8-27-76 | 21.1 | 2,531 | | | | 59,086.00 | |
| | | 181 | 25 | 10-19-76 | 8.7 | 29,429 | | | | 16,100.00 | |
| | | 181 | 11 | 11-3-76 | 7.7 | 24,495 | | | | 18,000.00 | |
| | | 180 | 33 | 11-24-76 | 41.63 | 60,900 | | | | 33,304.00 | |
| | | 181 | 16 | 12-16-76 | 7.3 | 30,804 | | | | 17,800.00 | |
| | | 180 | 2B-1 | 2-1-77 | 19.8 | 48,980 | | | | 36,750.00 | |
| | | 178 | 11 | 3-18-77 | 5.0 | 5,670 | | | | 5,500.00 | |
| | | 181 | 23A | 2-22-77 | 8.88 | 23,017 | | | | 20,000.00 | |
| | | 180 | 14 | 4-7-77 | 2.4 | 3,276 | | | | 62,700.00 | |
| | | 180 | 15 | 4-7-77 | 24.5 | 12,573 | | | | | |
| | | 178 | 12 | 6-13-77 | 7.0 | Exempt | | | | 8,400.00 | |
| | | 178 | 14D | 9-29-77 | 6.40 | 6,500 | | | | 6,673.07 | |
| | | 163 | 27 | 1-9-78 | 30.90 | 18,000 | | | | 38,500.00 | |
| | | 178 | 18 | 5-2-78 | 19.96 | 5,690 | | | | 16,676.25 | |
| | | 178 | 20 | " | | 2,400 | | | | | |
| | 178 | 40 | " | 2,636 | | | | | | | |
| | | | | | 230.42 | 276,901 | | | | 274,631.18 | |

(continued)

Pinelands/GFA Draft 2/29/80

53

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Block | Lot | Parcel Identification (continuation from previous page): PROJECT NAME: <i>Winslow Wildlife</i> MUNICIPALITY: <i>Monroe Township</i> | | | | | | | | | | | | | | | | | | | |
|-------|------|---|------|------|------|------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| | | (Continued) Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| 180 | 9/13 | | | | | | 50.87 | 46.80 | 42.73 | 39.66 | 34.57 | 30.52 | 24.45 | 22.39 | 18.31 | 14.24 | 10.17 | 6.10 | 2.03 | | |
| 181 | 25 | | | | | | 591.52 | 544.20 | 496.88 | 449.56 | 402.23 | 354.91 | 307.59 | 260.27 | 212.95 | 165.63 | 118.30 | 70.98 | 23.66 | | |
| 181 | 11 | | | | | | 442.35 | 452.96 | 413.57 | 374.19 | 334.80 | 295.41 | 256.02 | 216.63 | 177.25 | 137.86 | 98.47 | 59.08 | 19.69 | | |
| 180 | 33 | | | | | | 1224.09 | 1126.16 | 1028.24 | 930.31 | 832.38 | 734.45 | 636.53 | 538.60 | 440.67 | 342.75 | 244.82 | 146.89 | 48.96 | | |
| 181 | 16 | | | | | | 619.16 | 568.63 | 520.09 | 470.56 | 421.03 | 371.50 | 321.96 | 272.43 | 222.90 | 173.36 | 123.83 | 74.30 | 24.77 | | |
| 180 | 7B1 | | | | | | | 1131.44 | 1040.13 | 950.41 | 859.89 | 769.38 | 678.86 | 588.35 | 497.83 | 407.32 | 316.80 | 226.29 | 135.77 | 45.26 | |
| 178 | 11 | | | | | | | 130.98 | 120.50 | 110.02 | 99.54 | 89.07 | 78.59 | 68.11 | 57.63 | 47.15 | 36.67 | 26.20 | 15.72 | 5.24 | |
| 181 | 23A | | | | | | | 531.69 | 489.16 | 446.62 | 404.08 | 361.55 | 319.01 | 276.48 | 233.94 | 191.41 | 148.87 | 106.34 | 62.80 | 21.27 | |
| 180 | 14 | | | | | | | 75.68 | 69.63 | 63.57 | 57.52 | 51.46 | 45.41 | 39.35 | 33.30 | 27.25 | 21.19 | 15.14 | 9.08 | 3.03 | |
| 180 | 15 | | | | | | | 291.44 | 289.21 | 287.97 | 285.73 | 283.50 | 281.26 | 279.03 | 276.79 | 274.56 | 272.32 | 270.09 | 267.85 | 11.62 | |
| 178 | 12 | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 178 | 14D | | | | | | | 150.15 | 138.14 | 126.13 | 114.11 | 102.10 | 90.09 | 78.08 | 66.07 | 54.05 | 42.04 | 30.03 | 18.02 | 6.01 | |
| 163 | 27 | | | | | | | | 428.40 | 394.13 | 359.86 | 325.58 | 291.31 | 257.04 | 222.77 | 188.50 | 154.22 | 119.95 | 85.68 | 51.41 | 17.14 |
| 178 | 18 | | | | | | | | | 138.27 | 127.21 | 116.15 | 105.09 | 94.02 | 82.96 | 71.90 | 60.84 | 49.78 | 38.72 | 27.65 | 16.59 |
| 178 | 20 | | | | | | | | | 58.32 | 53.65 | 48.99 | 44.32 | 39.66 | 34.99 | 30.33 | 25.66 | 21.00 | 16.33 | 11.66 | 7.00 |
| 178 | 40 | | | | | | | | | 64.06 | 58.94 | 53.81 | 48.69 | 43.56 | 38.44 | 33.31 | 28.19 | 23.06 | 17.94 | 12.81 | 7.69 |

54

1992

6.53

2.33

2.56

(continued)

Pinelands/DFA Draft 3/24/80

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | | |
|---|--------------------------------|---------------|-------------|------------------|-------------|------------------------------------|---------------------|----|--|-------------------|------------------|--|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | | |
| | | | | | | | Yes | No | | Acquisition Price | Other | |
| <p><i>Continued</i></p> <p>PROJECT NAME: <i>Winslow Wildlife</i></p> <p>COUNTY: <i>Gloverston</i></p> <p>MUNICIPALITY(IES): <i>Honroe</i></p> <p>Year Acquisition Began: <i>1978</i></p> <p>Is Project Complete? Yes No</p> <p>Applicable Green Acres Bond Issue(s)?</p> <p><u>1971</u> 1974 1978</p> | <i>Manra Township</i> | <i>176</i> | <i>18AB</i> | <i>5-25-78</i> | <i>6.08</i> | <i>6,000</i> | | | | <i>7,300.00</i> | | |
| | | <i>176</i> | <i>18AA</i> | <i>5-30-78</i> | <i>6.20</i> | <i>6,000</i> | | | | <i>7,702.50</i> | | |
| | | | | | | | | | | | | |
| | | <i>Total.</i> | | | | <i>12.28</i> | <i>12,000</i> | | | | <i>15,002.50</i> | |
| | | | | | | | | | | | | |
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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): | | PROJECT NAME: <i>Winslow Wildlife</i> MUNICIPALITY: <i>Houroe Township</i> | | | | | | | | | | | | | | | | | | | |
|--|-------------|---|------|------|----------------|---------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|--------------|--------------|
| Block | Lot | <i>Continued</i> Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| <i>176</i> | <i>18AB</i> | | | | | | | | <i>145.80</i> | <i>134.14</i> | <i>122.47</i> | <i>110.81</i> | <i>99.14</i> | <i>87.48</i> | <i>75.82</i> | <i>64.15</i> | <i>52.49</i> | <i>40.83</i> | <i>29.16</i> | <i>17.50</i> | <i>5.89</i> |
| <i>176</i> | <i>18AA</i> | | | | | | | | <i>145.80</i> | <i>134.14</i> | <i>122.47</i> | <i>110.81</i> | <i>99.14</i> | <i>87.48</i> | <i>75.82</i> | <i>64.15</i> | <i>52.49</i> | <i>40.83</i> | <i>29.16</i> | <i>17.50</i> | <i>5.89</i> |
| <i>Total</i> | | | | | <i>1021.25</i> | <i>570.83</i> | <i>7556.40</i> | <i>7386.66</i> | <i>7206.51</i> | <i>6479.89</i> | <i>5,253.30</i> | <i>5026.70</i> | <i>4300.10</i> | <i>3572.51</i> | <i>2946.91</i> | <i>2121.31</i> | <i>1388.21</i> | <i>708.17</i> | <i>257.28</i> | <i>83.41</i> | <i>22.09</i> |

Pinelands/BFA Draft 2/24/90

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | |
|--|-----------------------------------|------------|---------------------------|------------------|-------------|------------------------------------|---------------------|----|--|-------------------|--------------------------------------|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | |
| | | | | | | | Yes | No | | Acquisition Price | Miscellaneous Other Owner |
| PROJECT NAME: <i>Cape May Wetlands</i> | <i>Dennis Township</i> | <i>469</i> | <i>4A*</i> | <i>12-2-73</i> | | <i>73</i> <i>600</i> | | | | | <i>World Wildlife Fund</i> |
| COUNTY: <i>Cape May</i> | | <i>469</i> | <i>13</i> | " | | <i>2,770</i> | | | | | |
| MUNICIPALITY(IES): <i>Dennis Township</i> <i>Upper Township</i> | | <i>469</i> | <i>15</i> | " | | <i>190</i> | | | | | |
| Year Acquisition Began: <i>1973</i> | | <i>470</i> | <i>17</i> | " | | <i>3,510</i> | | | | | |
| | | <i>470</i> | <i>19</i> | " | | <i>3,510</i> | | | | | |
| | | <i>470</i> | <i>20</i> | " | | <i>60</i> | | | | | |
| Is Project Complete? Yes No ? | | <i>470</i> | <i>21,22</i> <i>23</i> | " | | <i>2,440</i> | | | | | |
| | | <i>470</i> | <i>24</i> | " | | <i>180</i> | | | | | |
| Applicable Green Acres Bond Issue(s)? <i>(1971)</i> <i>1974</i> <i>1978</i> | | <i>470</i> | <i>25</i> | " | | <i>30</i> | | | | | |
| | | <i>470</i> | <i>26</i> | " | | <i>500</i> | | | | | |
| | | <i>482</i> | <i>1</i> | " | | <i>1,610</i> | | | | | |
| | | <i>482</i> | <i>2</i> | " | | <i>1,250</i> | | | | | |
| | | <i>482</i> | <i>5</i> | " | | <i>1,640</i> | | | | | |
| | | <i>482</i> | <i>6</i> | " | | <i>1,610</i> | | | | | |
| | <i>Dennis and Upper Townships</i> | | | <i>Total</i> | | <i>19,900</i> | | | | | |
| | | | | | <i>4305</i> | | | | | <i>921,666.81</i> | |

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Block | | Parcel Identification (continuation from previous page): PROJECT NAME: <i>Cape May Wetlands</i> MUNICIPALITY: <i>Dennis Township</i> | | | | | | | | | | | | | | | | | | | |
|--------------|------------|--|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|------|------|------|------|------|
| Lot | | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| 469 | 9A | | | 25.79 | 22.73 | 21.66 | 19.60 | 17.54 | 15.47 | 13.41 | 11.35 | 9.28 | 7.22 | 5.16 | 3.09 | 1.03 | | | | | |
| 469 | 13 | | | 119.05 | 109.53 | 100.00 | 90.48 | 80.95 | 71.43 | 61.91 | 52.38 | 42.86 | 33.33 | 23.81 | 14.29 | 4.76 | | | | | |
| 469 | 15 | | | 8.17 | 7.52 | 6.82 | 6.21 | 5.56 | 4.90 | 4.25 | 3.59 | 2.94 | 2.29 | 1.63 | .98 | .33 | | | | | |
| 470 | 17 | | | 150.86 | 138.79 | 126.72 | 114.65 | 102.58 | 90.52 | 78.45 | 66.38 | 54.31 | 42.24 | 30.17 | 18.10 | 6.03 | | | | | |
| 470 | 19 | | | 150.86 | 138.79 | 126.72 | 114.65 | 102.58 | 90.52 | 78.45 | 66.38 | 54.31 | 42.24 | 30.17 | 18.10 | 6.03 | | | | | |
| 470 | 20 | | | 2.59 | 2.37 | 2.18 | 1.97 | 1.76 | 1.55 | 1.35 | 1.14 | .93 | .73 | .52 | .31 | .10 | | | | | |
| 470 | 21, 22, 23 | | | 104.87 | 96.48 | 88.09 | 79.70 | 71.31 | 62.92 | 54.53 | 46.14 | 37.75 | 29.36 | 20.97 | 12.58 | 4.19 | | | | | |
| 470 | 24 | | | 7.74 | 7.12 | 6.50 | 5.88 | 5.26 | 4.64 | 4.02 | 3.41 | 2.79 | 2.17 | 1.55 | .93 | .31 | | | | | |
| 470 | 25 | | | 1.29 | 1.19 | 1.08 | .98 | .88 | .77 | .67 | .57 | .46 | .36 | .26 | .15 | .05 | | | | | |
| 470 | 26 | | | 21.49 | 19.77 | 18.05 | 16.33 | 14.61 | 12.89 | 11.17 | 9.46 | 7.74 | 6.02 | 4.30 | 2.58 | .86 | | | | | |
| 482 | 1 | | | 69.20 | 62.66 | 56.13 | 50.59 | 47.06 | 41.52 | 35.98 | 30.45 | 24.91 | 19.38 | 13.84 | 8.30 | 2.77 | | | | | |
| 482 | 2 | | | 53.73 | 49.43 | 45.13 | 40.83 | 36.54 | 32.24 | 27.94 | 23.64 | 19.34 | 15.04 | 10.75 | 6.45 | 2.15 | | | | | |
| 482 | 5 | | | 70.69 | 65.03 | 59.38 | 53.72 | 48.07 | 42.41 | 36.76 | 31.10 | 25.45 | 19.79 | 14.14 | 8.48 | 2.83 | | | | | |
| 482 | 6 | | | 69.20 | 62.66 | 56.13 | 50.59 | 47.06 | 41.52 | 35.98 | 30.45 | 24.91 | 19.38 | 13.84 | 8.30 | 2.77 | | | | | |
| <i>Total</i> | | | | 858.53 | 787.09 | 718.65 | 650.20 | 581.76 | 513.32 | 444.87 | 376.44 | 307.98 | 239.55 | 171.11 | 102.66 | 39.22 | | | | | |

Pinelands/BFA Draft 2/24/80

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | | |
|---|--------------------------------|----------------------------------|-----------|------------------|-------|------------------------------------|---------------------|----|--|-------------------|----------------------------|-------------------|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | | |
| | | | | | | | Yes | No | | Acquisition Price | Former Other Owner | |
| PROJECT NAME: <i>Cape May Wetlands "World Wildlife"</i> COUNTY: <i>Cape May</i> MUNICIPALITY(IES): <i>Dennis Township Upper Township</i> Year Acquisition Began: Is Project Complete? Yes No Applicable Green Acres Bond Issue(s)? (1971) 1974 1978 | <i>Upper Township</i> | <i>432</i> | <i>15</i> | <i>12-7-73</i> | | <i>73</i> <i>100</i> | | | | | <i>World Wildlife Fund</i> | |
| | | <i>432</i> | <i>16</i> | <i>12-7-73</i> | | <i>350</i> | | | | | " | |
| | | <i>432</i> | <i>17</i> | <i>12-7-73</i> | | <i>350</i> | | | | | " | |
| | | <i>491</i> | <i>3</i> | <i>12-7-73</i> | | <i>150</i> | | | | | " | |
| | | <i>508</i> | <i>18</i> | <i>12-7-73</i> | | <i>50</i> | | | | | " | |
| | | <i>508</i> | <i>19</i> | <i>12-7-73</i> | | <i>50</i> | | | | | " | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | <i>Total</i> | | | | | <i>1,050</i> | | | | | |
| | | <i>Dennis and Upper Township</i> | | | | | <i>430.5</i> | | | | | <i>921,666.81</i> |

61

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Block | | Parcel Identification (continuation from previous page): PROJECT NAME: <i>Cape May Wetlands</i> MUNICIPALITY: <i>Delver Township</i> | | | | | | | | | | | | | | | | | | | |
|--------------|----|--|------|-------|-------|-------|-------|------|------|------|------|------|------|-------------------------|------|------|------|------|------|------|------|
| Lot | | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| 432 | 15 | - | - | 1.33 | 1.22 | 1.12 | 1.01 | .90 | .80 | .69 | 1.59 | .48 | .37 | .27 | .16 | .05 | - | - | - | - | - |
| 432 | 16 | | | 4.65 | 4.28 | 3.91 | 3.53 | 3.14 | 2.79 | 2.42 | 2.05 | 1.67 | 1.30 | .93 | .56 | .19 | | | | | |
| 432 | 17 | | | 4.65 | 4.28 | 3.91 | 3.53 | 3.14 | 2.79 | 2.42 | 2.05 | 1.67 | 1.30 | .93 | .56 | .19 | | | | | |
| 491 | 3 | | | 1.99 | 1.83 | 1.67 | 1.51 | 1.35 | 1.19 | 1.03 | .88 | .72 | .56 | .40 | .24 | .08 | | | | | |
| 508 | 18 | | | .66 | .61 | .55 | .50 | .45 | .40 | .34 | .29 | .24 | .18 | .13 | .08 | .03 | | | | | |
| 508 | 19 | | | .66 | .61 | .55 | .50 | .45 | .40 | .34 | .29 | .24 | .18 | .13 | .08 | .03 | | | | | |
| <i>Total</i> | | | | 13.94 | 12.82 | 11.71 | 10.61 | 9.48 | 8.36 | 7.24 | 6.15 | 5.02 | 3.90 | 2.77 1.67 | 1.67 | .56 | | | | | |

Pinelands/OPA Draft 2/24/80

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | |
|--|--------------------------------|------------|----------|------------------|--------------|------------------------------------|---------------------|----|--|-------------------|-------|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | |
| | | | | | | | Yes | No | | Acquisition Price | Other |
| PROJECT NAME: <i>Belleplain Forest</i> COUNTY: <i>Cape May</i> MUNICIPALITY(IES): <i>Dennis Township</i> Year Acquisition Began: <i>1976</i> Is Project Complete? Yes No ? Applicable Green Acres Bond Issue(s)? <u>1971</u> 1974 1978 | <i>Dennis Town.</i> | <i>182</i> | <i>2</i> | <i>7-12-76</i> | <i>47.30</i> | <i>75</i> <i>25,800</i> | | | | <i>38,083.60</i> | |
| | | <i>108</i> | <i>7</i> | <i>7-12-76</i> | | <i>30,600</i> | | | | | |
| | <i>Total</i> | | | | | <i>56,400</i> | | | | <i>38,083.60</i> | |
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IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): | | PROJECT NAME: <i>Belleblain Forest</i> MUNICIPALITY: <i>Dennis Township</i> | | | | | | | | | | | | | | | | | | | |
|--|--------------|---|------|------|------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|------|
| Block | Lot | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| 182 | 2 | | | | | | 471.57 | 433.89 | 396.12 | 358.39 | 320.67 | 282.94 | 245.22 | 207.49 | 169.77 | 132.04 | 94.31 | 56.59 | 18.86 | | |
| 108 | 7 | | | | | | 399.31 | 367.37 | 335.43 | 303.48 | 271.53 | 239.59 | 207.64 | 175.70 | 143.75 | 111.81 | 79.86 | 47.92 | 15.97 | | |
| | <i>Total</i> | | | | | | 870.88 | 801.26 | 731.55 | 661.87 | 592.20 | 542.53 | 492.86 | 443.15 | 393.52 | 343.85 | 294.17 | 244.51 | 194.83 | | |

Pinelands/BFA Draft 8/24/80

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | |
|--|--------------------------------|--------------|------------|------------------|-------|------------------------------------|---------------------|----|--|-------------------|-------|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | |
| | | | | | | | Yes | No | | Acquisition Price | Other |
| PROJECT NAME: <i>Delaware Bay Access</i> COUNTY: <i>Comberland</i> MUNICIPALITY(IES): <i>Maurice River Township</i> Year Acquisition Began: <i>1973</i> Is Project Complete? <input checked="" type="radio"/> Yes <input type="radio"/> No Applicable Green Acres Bond Issue(s)? <input checked="" type="radio"/> 1971 1974 1978 | <i>Maurice River Township</i> | 86 | 11 | 7-5-73 | 599.7 | 2,125 | | | | 58,680 | |
| | | 86 | 10, 14, 15 | 7-5-73 | | 4,775 | | | | | |
| | | <i>Total</i> | | | | 6,900 | | | | 58,680 | |
| | | | | | | | | | | | |

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality (Continued)

| Parcel Identification (continuation from previous page): | | PROJECT NAME: <i>Delaware Bay Access</i> MUNICIPALITY: <i>Maurice River Township</i> | | | | | | | | | | | | | | | | | | | |
|--|------------------------|--|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|---------------------------|-------|------|------|------|------|------|
| Block | Lot | Actual and Projected In-Lieu-of-Tax Payment by Calendar Year | | | | | | | | | | | | | | | | | | | |
| | | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 |
| 86 | 11 | | | 120.99 | 110.85 | 101.21 | 91.57 | 81.93 | 72.29 | 62.65 | 53.02 | 43.38 | 33.74 | 24.10 | 14.46 | 4.82 | | | | | |
| 86 | ^{10,17} 15 | | | 270.74 | 249.08 | 227.42 | 205.76 | 184.10 | 162.44 | 140.78 | 119.13 | 97.47 | 75.81 | 54.15 | 32.49 | 10.83 | | | | | |
| <i>Total</i> | | | | 391.23 | 359.93 | 328.63 | 297.33 | 266.03 | 234.73 | 203.43 | 172.15 | 140.85 | 109.55 | 78.25 | 46.95 15.65 | 15.65 | | | | | |

Pinelands/OFA Draft 2/21/90

IN-LIEU-OF-TAX PAYMENTS TO MUNICIPALITIES IN PINELANDS AREA UNDER GREEN ACRES: Parcels by "Project" by Municipality

| PROJECT IDENTIFICATION | Parcel Identifiers/Descriptors | | | | | | | | | | |
|---|-----------------------------------|------------|------------------------|------------------|---------------|------------------------------------|---------------------|----|--|-------------------|--|
| | Municipality | Block | Lot | Acquisition Date | Acres | Assessed Value at Time of Purchase | Farmland Assessment | | General Description: e.g. Farm, Woodlands, Other | Optional | |
| | | | | | | | Yes | No | | Acquisition Price | Previous Owner - Other - Conservancy |
| PROJECT NAME: <i>Great Bay Wetlands</i> COUNTY: <i>Ocean</i> MUNICIPALITY(IES): <i>Little Egg Harbor</i> Year Acquisition Began: <i>1979</i> Is Project Complete? Yes No ? Applicable Green Acres Bond Issue(s)? 1971 (1974) 1978 | <i>Little Egg Harbor Township</i> | <i>326</i> | <i>12</i> | <i>10-5-79</i> | } | <i>78</i> <i>65,951</i> | | | | } | <i>Nature Conservancy</i> |
| | | <i>326</i> | <i>12B</i> | <i>"</i> | | <i>7,465</i> | | | | | |
| | | <i>326</i> | <i>12C</i> | <i>"</i> | | <i>6,778</i> | | | | | |
| | | <i>326</i> | <i>12H</i> | <i>"</i> | | <i>412.48</i> <i>4,030</i> | | | | | |
| | | <i>327</i> | <i>4</i> | <i>"</i> | | <i>6,412</i> | | | | | |
| | | <i>327</i> | <i>4A</i> | <i>"</i> | | <i>2,702</i> | | | | | |
| | | <i>327</i> | <i>4B</i> <i>4C</i> | <i>"</i> | | <i>5,588</i> | | | | | |
| | <i>Total</i> | | | | <i>412.48</i> | <i>98,927</i> | | | <i>96,250.00</i> | | |
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APPENDIX D

FEDERAL PROGRAMS TO COMPENSATE STATE AND LOCAL GOVERNMENTS FOR FEDERAL REAL PROPERTY

I. Revenue and Receipt Sharing Payments

- USDA National Grasslands, Payments to Counties (Part of
(FS) Bankhead Jones Farm Tenant Act)
- 25% of the revenues received from the use of national grasslands is paid to the counties in which such land is located for school and road purposes. (50 Stat. 522: 7 USC 1012), 1937.
- USDA Arizona and New Mexico Enabling Act
(FS)
- &
- DOI Arizona and New Mexico are paid a 3% share of national forest receipts for school purposes, in designated school section lands located in National Forests. (36 USC 557, 562, 673), 1910.
(BLM)
- USDA National Forests Revenues Act
(FS)
- With minor exceptions, 25% of all money received from national forests (both public domain and acquired) and all amounts allowed any timber purchaser for road construction, is paid to the states for public schools and roads of the county in which such forests are situated.
(35 Stat. 251: 16 USC 500), 1908.
- USDA Materials from Federal lands, Material Disposal Act.
&
- DOI Included in DOI "Payments to States for Proceeds of Sales" because BLM does not differentiate between the kind of commodity sold if the receipt sharing formula is the same. (Interior payment is based on same percent as sales of public lands and agriculture percent will depend on statutes under which land is administered.)
(BLM)
- (61 Stat. 681: 30 USC 601-603), 1947.
- DOD Payments to states for flood control lands*
(COE)
- 75% of money received from lease of federal lands acquired for flood control, navigation, and allied purposes is paid to the state in which such property is situated for public schools, roads, or other expenses of county governments.
(33 USC 701C-3)

DOD
(COE) Ting Corps of Engineers

25-75% of gross revenues are paid, (55 Stat: 650: 35
USC 761 t-1), 1961.

DOE
(FERC) Federal Power Act*

FERC charges for the licenses it issues for hydroelectric projects which use federally-owned lands. 37½% of these revenues are then returned to the states in which these federally-owned lands are located, disbursement being based on the number of acres of federal land used for these power purposes. The remaining revenues are allocated as follows: 50% to a reclamation fund and 12½% to the U.S. Sections 10e and 77 in The Federal Power Act.
(41 Stat: 1063: 16 USC 810), 1920.

DOI
(BLM) Taylor Grazing Act

(a) States are paid 50% of grazing for receipts from public domain lands outside grazing districts
(48 Stat. 1269: 43 USC 315; 315m) 1936.

(b) States are paid 12½% of grazing fee receipts from these lands within grazing districts
(43 USC 315b, 315i), 1936.

DOI

Payments to states from grazing receipts. etc., public lands within grazing districts, miscellaneous

States are paid specifically determined amounts from grazing fee receipts from miscellaneous lands within grazing districts when payment on a % basis is not feasible. Payments to states and the range improvements fund are derived from statutory percentages of collection receipts in the prior fiscal year from grazing of livestock on public lands, and grazing and mineral leasing receipts on Bankhead-Jones Farm Tenant Act lands transferred from USDA by various executive orders. On public lands, the grazing fee includes a range improvement fee which is available for range improvements and maintenance of range facilities when appropriated.
(43 USC 315, 1701)

DOI
(BOR,
BLM) Payments to states for proceeds of sales, various statutes*

The states are paid 5% of the net proceeds from sale of public land and public land products, shared with states in which land is located. Originally provided for admission of new states in the Union.
(31 USC 711), 1802-1958.

- DOI Oregon and California Revested Railroad Grant Lands, payment to counties
- 50% of the receipts of Oregon and California land-grant funds are paid the counties in which the lands are situated, to be used as other county funds. (39 Stat 218) After administrative and general fund costs in Treasury are reimbursed by receipts, the remainder of the fund is paid to the counties in the same manner as the original 50% payment. (50 Stat. 875, 876: 43 USC 1131f; 43 USC 1701 et seq.), 1916.
- DOI Mineral Lands Leasing Act, payments to states
(BLM)
- Alaska is paid 90% and other states 50% of the receipts from bonuses, royalties, and rentals resulting from development of mineral resources under the Mineral Leasing Act, and from leases of potash deposits on public lands (40 Stat. 437: 30 USC 191, 285, 286, 292). Payments also include those collected under 74 Stat. 1024, Mineral Leasing on State Selected Indemnity Lands, for Arizona and Utah because of their small amounts.
- DOI Payments to Oklahoma
- Oklahoma is paid 37½% of the Red River oil and gas royalties in lieu of state and local taxes on Kiowa, Comanche, and Apache tribal lands, to be used for construction and maintenance of public roads and support of public schools. (65 Stat. 252, 44 Stat. 740-1, 42 Stat. 1448-9)
- DOI Oil and gas lands added to the Navaho Indian Reservation in Utah (47 Stat. 1418)
- DOI National Grasslands, Payments to Counties (Part of Bankhead Jones Farm Tenant Act)
(BLM)
- Of the revenues received from the use of these sub-marginal lands, 25% is paid to the counties in which such land is situated, for school and road purposes. (50 Stat. 522: 7 USC 1012), 1937.
- DOI Revenue from excise tax on certain sport fishing tackle*
- No less than 92% of the 10% excise tax on certain sport fishing tackle is appropriated to the states, Puerto Rico, Guam, the Virgin Islands, and American Samoa. Additional funds may be appropriated for specified conservation and management activities and agreements between two or more states. (16 USC 777a-k)

- DOI Revenue from excise tax on certain firearms*
- No less than 92% of the 11% excise tax on sporting arms and ammunition, 10% excise tax on handguns, and 11% tax on certain archery equipment is appropriated to the states, Puerto Rico, Guam and the Virgin Islands, for wildlife restoration.
(16 USC 669-669i).
- DOI Klamath National Wildlife Refuge Act
(BOR)
- 25% of net revenues from leasing the Klamath reclamation project and the reserve federal lands within certain national wildlife refuges (including the Tule Lake National Wildlife Refuge) is paid to the counties in which the refuges are located. Payment per acre cannot exceed 50% of the average per acre tax levied in similar lands in private ownership in each county, may not reduce the credits or payments to the Tule Lake irrigation districts already committed, and must have third priority for disbursement after the latter and the Klamath Drainage District payments.^a
(78 Stat. 850: 16 USC 695), 1964.
- DOI Grants/payments to states from reclamation fund revenues
- With approved reclamation programs and project plans, a state is entitled to a minimum of 50% of fund revenue derived from operating mines in the states. (Surface Mining Control and Reclamation Act of 1977)
- DOI Mineral Leasing On Acquired Lands
- Provides for 65% of the receipts from miscellaneous minerals receipts acts to go straight to Treasury; 10% to the Forest Service for improvements on the leased lands; and 25% to state/county fund.
(61 Stat. 915: 30 USC 355), 1947.
- DOI Payments to states for mineral leasing on state selected
(BLM) indemnity lands.
- 90% of rents and royalties on the selected lands are paid to the states. Payments are included in Mineral Leasing Act payments. (74 Stat. 1024: 43 USC 852), 1960.

^apayment with a ceiling

- DOI
(NPS) Payment for tax losses on land acquired for Grand Teton National Park
- Revenues received from fees collected from visitors are used to compensate the State of Wyoming for tax losses on Grand Teton and Yellowstone National Park lands, not to exceed 23% of receipts of the park in any one year. (64 Stat. 851: 16 USC 406d-3), 1950.
- DOI
(BLM) Yellowstone National Park, Education expenses for employees' children
- Short term park recreation fees are used to provide educational facilities to pupils who are dependents of persons engaged in the administration, operation, and maintenance of Yellowstone National Park. Payments have been made to a special school district within the park since 1948. (62 Stat. 338: 16 USC 40a)
- DOI Payments for Use of National Forests and Public Lands
- 37~~1~~% of the revenues collected from the use of national forests and public lands (usually vacant public lands; those being withheld from development) are paid to the states in which such lands are located. These moneys, which are collected by BLM, are actually distributed the year after their payment is due (which is common for receipt sharing programs). (16 USC 810).
- TVA Payments From Proceeds From Power Sales
- Section 13 of the TVA Act provides for TVA to pay annually to states and counties 5% of its gross revenues --not less than \$10,000 to each state--from the sale of power in the preceding fiscal year, excluding revenue from power sold to federal agencies, or a two year average of state and local taxes last assessed prior to TVA acquisition. Payments to affected counties are made before making payments to states. (48 Stat. 58: 16 USC 831), 1933.^b

^b payment with a threshold

II. Payment In-Lieu of Tax and Formula Based Programs

- USDA
(FS) Lands Acquired for Certain Public Works, primarily designated watersheds
- The 1944 Act, PL. 534, provides for the construction of post-World War II public works on rivers and harbors for flood control purposes. Provision is made for payment to the county in which lands acquired under this law may lie, a sum equal to 1% of their purchase price or, if not acquired by purchase, 1% of their valuation at acquisition.
(58 Stat. 387, 905: 33 USC 701-1, 16 USC 1006)
No payments have been made under this program.
- USDA
(FS) Superior National Forest Land, Payment to Minnesota
- At the close of each fiscal year, Minnesota is paid .75% of the appraised value of certain Superior National Forest Lands in the counties of Cook, Lake, and St. Louis for distribution to these counties. Land is reappraised every 10 years.
(62 Stat. 568: 16 USC 577z), 1948.
- USDA
(FS) Payments to Local Governments
- The Forest Service has a long-term policy of paying for cooperative law enforcement (with local governments) on land it administers.
- USDA &
DOI Case-Wheeler Act Lands
- This Act establishes the authority of the Secretary of the Interior over certain lands, contracts, water rights, etc. (and their acquisition, exchange and disposition) and includes these lands as part of the USDA forest fund and bird wildlife refuge funds although their respective receipts (and receipt sharing programs) are not collected under this specific authority.
(54 Stat. 1125: 16 USC 590z-8).
- DOC
(NOAA) Community Energy Impact Formula Grants*
- In response to federally owned OCS lands and resource development which will not benefit the states through any lease bonuses or royalties from resource recovery, the CZMA was amended to provide grants to eligible states for state and local public infrastructure development, correction of environmental damage caused by offshore energy development, and compensation for onshore public facilities built to meet anticipated community needs resulting from planned, short-term or long-term energy development and resource activities. The formula for

distribution has been based upon each year's private lease sales and the amount of employment development landing in each state. There is a 2% floor (threshold) and 35% ceiling (of costs) to be provided to each state. (Section 308, CZMA Amds. of 1977)^{a, b}

Appropriation under the program has been slow because states have been slow to utilize the funds, which must be based in part upon each state CZM plan, energy plans, and approved EISs for onshore and offshore energy activities.

DOC
(NOAA)

Community Energy Impact Fund (CEIF)*

Also passed as part of Section 308 of the CZM Amendments of 1977, was a separate fund for loans, guarantees and grants earmarked for specific research or government use.

Loans and guarantees at reduced rates of interest are made to states for public facilities built in response to on- and offshore impacts of OCS development. Here again, the states have been very slow in using the funds made available for this program, due to CZM and EIS qualifications and slower than anticipated development of offshore activities. The same formula for distribution is used here as that use in the CEI Formula Grants described above.

OCS State Participation Grants are also part of the CEIF, although they are new in 1979. Under this program, states receive matching grants to work with the federal government on their lease sales, understand the problems associated with OCS development, and anticipate the need for and program for public facilities. There is presently no appropriation made for this program; balances carried over from the loan program will instead be used, up to \$3,000,000.^a

Planning grants are also provided in the CEIF to assist state and locals in the use of their loan and grant monies. State and local governments are to use the planning grants to analyze the impacts of site-specific energy activities.

^apayment with a ceiling

^bpayment with a threshold

Environmental grants are provided under section 308(d)(4) of the CEIF, although the formula for the distribution of the funds was changed in 1979 so that the planning and environmental grants are considered together. The recent changes have refocused the grants for those states which have no other community energy impact funds, the practical effect of which is to target the funds to the Great Lake states and Hawaii.

A program management grant for OCS impacts is also provided as a separate line item under Section 318, to be funded from unused loan funds.

DOE Atomic Energy Communities

Atomic energy communities (primarily Los Alamos, New Mexico, Oakridge, Tenn. and Richland, Washington) receive community assistance payments for capital and operating costs, "special burden" and lump sum payments, as well as limited PILOT for their original residential/commercial areas which were taken by the federal government. Payments to state and local governments were authorized under Section 9b of the AEC Act of 1946 and 1954 and Section 91 (a) of the AE Community Act of 1955 (P.L. 84-221) and are made at the Department's discretion. (60 Stat. 765: 42 USC 2208), 1946.

DOE Energy Development Impact Assistance Program

USDA
(FmHA)

Section 601 of the Powerplant and Industrial Fuel Use Act of 1978 authorizes this program by reallocating funds for the federal government or certain local governments to purchase land and make the necessary improvements on it, with certain community facilities, to meet national energy needs. Most recent appropriations are for planning. The President's energy legislation would replace this program with Inland Energy Impact Assistance, at a proposed budget of 150,000,000 per year from 1981-85. Appropriation is to DOE and then transferred to USDA.

DOI Payments to the Farmer's Irrigation District, North Platte Project, Nebraska-Wyoming

Payments are made to the Farmer's Irrigation District on behalf of the Northport Irrigation District for water carriage. The Interior Reclamation Fund covers these annual payments, the authority for which shall

expire when the total of such payments is \$479,602. (Parts of the payment are considered an annual construction charge installment.) The Northport District has relinquished to the U.S. its interest in power revenues and power facilities for those facilities constructed by the U.S., although the water carriage is owned by the farmers in the district. (62 Stat. 273, as amd.)

DOI
(BLM) Columbia Basin Project Lands

Annual PILOT to state or substate jurisdiction for lands situated therein, from funds derived from leasing such lands, not to exceed the taxes due were the property not tax-exempt. These lands are subject to assessment and taxation, although the U.S. has no obligation to pay such taxes. However, if these lands are under contract of sale, they may be taxed in the same manner as privately owned lands of a similar character. GAO notes that the basis of the payment is the result of negotiation between the Secretary and local officials.^a (54 Stat. 14: 16 USC 835(c) -1), 1937, 1961.

DOI
(BLM) Payments to Local Governments

BLM is authorized to enter into contracts and cooperative agreements for law enforcement in BLM administered lands. The payments reflect cost reimbursement from cooperative agreements only. (Federal Land Policy and Management Act of 1976), 1977.

DOI
(BLM) Reconveyed Coos Bay Wagon Road grant lands

Out of receipts from the Coos Bay Wagon Road grant lands in Oregon, payments in lieu of taxes are made to Coos and Douglass Counties for schools, roads, highways, bridges, and park districts out of the first 75% of receipts. Local tax rates are applied to the value of lands which are appraised every 10 years by 1 county representative, 1 DOI representative, and 1 nonaligned third party.^a

DOI
(BLM) Payments-In-Lieu of Taxes (PILOT) Act of 1976*

Payments are made to local governments which contain entitlement lands (national forests, national parks, wilderness areas, COE and BOR reservoirs). Payments have an unrestricted use and are based on a 75 cent per acre payment (maximum) but will vary by population

^apayment with a ceiling

of eligible local government (to a population ceiling) and the amount of revenues derived from these entitlement lands.

In addition to this payment schedule, section 3 of the Act provides that, for the lands acquired since 1971, 1% of fair market value at time of acquisition shall be paid to the local government where such lands are located. However, this payment amount is not to exceed the amount of taxes which were paid on the land before acquisition and is to be made to the jurisdiction for only five years.^{a,b}
(31 USC 1601, PL 94-565).

DOI,
USDA,
&
DOL

Redwood National Park Expansion Act

This Act essentially extends the PILOT Act of 1976 to cover certain additional redwood lands specified in the Act. In fact, this payment is appropriated through the DOI PILOT and reflected in the amount shown above. Section 3 of the PILOT Act is referenced in the Redwood Expansion Act; however, it is followed by an ambiguous clause which states that any amount in excess of the prior tax payments should be paid in later years. This infers that section 3 payments may clearly extend beyond a five year period, but that the annual payment amount may not exceed that amount paid under local taxation. The latter amount has yet to be established because of the time delays and land speculation involved throughout the legislative taking process.^a

Title II of the Act provides for unemployment compensation benefits to be paid to persons affected by the removal of certain industries from the acquired land, insures these persons layoff and vacation replacement benefits, makes payments to applicable pension, welfare and insurance funds, and provides employees' severance pay and certain moving expenses. Economic impact studies and mitigation programs are also insured for the affected jurisdictions (2 counties)
(P.L. 95-250, 92 s), 1978.

DOI

Refuge Revenue Sharing Act, Amds.*

This Act extends coverage of the PILOT Act of 1976 to National Fish Hatcheries and similar refuge areas not previously covered and provides for revenue-sharing payment to each county in which fee areas are situated

^apayment with a ceiling

^bpayment with a threshold

(as discussed earlier). The amendments also extend PILOT coverage to those lands on which are located semiactive or inactive installations, not including industrial installations, retained by the Army for mobilization purposes and for support of reserve component training. However, it excluded PILOT coverage on those lands which were acquired from state and local governments which were not previously taxable (unless they were donated).

DOI
(BOR)

Colorado River Dam Fund, Boulder Canyon Project.

Annual payments of \$300,000 each are made to Arizona and Nevada from operation of the Boulder Canyon project (43 USC 618a and Sec. 2(c)(d) of the Boulder Canyon Project Readjustment Act of 1940), 1940.

In addition to the flat PILOT, portions of the Colorado River development funds, derived from power sale revenues, may be appropriated and spread equally among river basin states, also allowing New Mexico's share to be available for the San Juan transmountain diversion project.

(45 Stat. 1957: 43 USC 617c, 618 and Sec. 2(c)(d) of the Boulder Canyon Project Adjustment Act of 1949), 1940.

DOI
(BOR)

Trinity River Basin Project

Payments are made to Trinity County, California for additional costs of road improvements during construction of Trinity River division attributable to such construction; and for an annual PILOT from the project's operating revenues equal to the tax on the value of the real property and improvements taken for project purposes at the time it was removed from the tax rolls.

(69 Stat. 720), 1955.

DOI
(B. of
Sport
Fish-
eries
and
Wild-
life

National Wildlife Refuge Act, Migratory Bird Conservation Act*

The Refuge Revenue Sharing Act authorized the distribution of 25% of the revenues from the sale of products from the National Wildlife Refuge system to be allocated to counties in which the refuges are located for the benefit of public schools and roads and for lands acquired in fee, either payment of 25% net receipts of same, or 3/4 of 1% of the current value less improvements of such areas (set at 5 year intervals), also for schools and roads (78 Stat. 701: 16 USC 695m, 715s), 1964.^a

^apayment with a ceiling

DOI
(NPS) Payment to Harper's Ferry, West Virginia.
Assistance is provided to the Town of Harper's Ferry, West Virginia, for police force use.

HEW
(OED) Education Grants in Federally Affected Areas*
Payments are made directly to school districts to assist in the construction and operation of schools where enrollments and the availability of revenues from local sources have been adversely affected by federal activities.
(P.L. 81-874, 81-815), 1950.

HUD PILOT for Public Housing Authorities*
Payment is for 10% of the shelter rent received by P.H.A.s (less some of the utility payments made by tenants) for low-cost housing constructed by the U.S. Housing Authority.
(42 USC 1413 (c)).

HUD Slum Clearance and Community Development*
(42 USC 1456 (c)(3))
Payments included in total for public housing listed above.

HUD Defense housing, etc. erected under the Lanham Act during World War II*
(42 USC 1546).
Payments included in total for public housing listed above.

HUD Payments on Foreclosures*
Property taxes are paid to the appropriate tax collecting authority for HUD's single-family and multi-family acquired inventory; properties which HUD owns because of FHA foreclosures.

DOT St. Lawrence Seaway Act.
The St. Lawrence Seaway Development Corporation is authorized to make payments to state and local governments for property which was subject to local taxation before acquisition by the Corporation. Payment is at the Corporation's discretion and is not to be more

than the taxes payable for such property in the condition when acquired. Approximately 2,800 acres are owned, most of which is held in open space.^a (68 Stat. 93: 33 USC 981, 986), 1954.

GSA Payments for Surplus Real Property*

Administrator makes PILOT on real property declared surplus by government coporations, pursuant to Surplus Property Act of 1944. (63 Stat. 377: 40 USC 490(a)), 1949.

U.S. Trident Community Impact Assistance Program
Navy

Due to the rapid military growth for the Pacific home port of the Trident submarine and the associated developmental impacts within the Puget Sound region, Kitsap Co., Washington, receives capital construction grants for certain construction projects (Section 608 of P.L. 93-552), 1974.

U.S. Federal Payment to the District of Columbia
Treasury

This flat payment is negotiated annually between the U.S. Congress and the District government. Debate over the amount and form of this payment usually considers at least 3 factors: the taxes foregone because of federal tax exemptions and restrictions on the city's taxing authority; the additional expenses placed on D.C. by the federal government which are unusual due to the District's unique governmental charter and economic base; and the fact that because the city is not part of the state, it cannot, like other cities in the U.S., receive state aid.

VA Payments on Foreclosures*

Property taxes are paid to the appropriate tax collecting authority for properties which VA owns because of VA mortgage foreclosures. These payments come from a revolving fund as there are no appropriations for this as a program. The taxes, which vary yearly are a lien on the property ahead of the mortgage and therefore are paid to reduce VA holding time and enhance property resale.

^a payment with a ceiling

TVA Mitigation Payments

TVA makes negotiated payments to certain local governments (usually urban communities) which are heavily impacted by the authority. Payments are earmarked for certain community services for the Hartsville, Yellow Creek and Phipps Bend nuclear projects until 1985 as well as five other Tennessee development districts and the State of Tennessee.

TVA Payment to Norris City, Tennessee

While it is a one-of-a-kind payment, this program reflects the fact that Norris is essentially a TVA town. The annual payment covers the costs of specified community services "above and beyond what would normally be rendered" by the city government were TVA not part of the community.

(internal agreement and contract no. TV 504-79A)

TVA Payments from Power Sales Proceeds

Section 13 of the TVA Act provides for TVA to pay annually to states and counties 5% of its gross revenues --not less than \$10,000 to each state--from the sale of power in the preceding fiscal year, excluding revenue from power sold to federal agencies, or a two year average of state and local taxes last assessed prior to TVA acquisition. Payments to affected counties are made before making payments to states.^b

(48 Stat. 58: 16 USC 831), 1933.

^b payment with a threshold

APPENDIX E

STATE PROGRAMS WHICH PROVIDE COMPENSATION TO LOCAL GOVERNMENTS FOR STATE-OWNED PROPERTY, 1980

ALABAMA

No provisions for state compensation to local governments for state-owned property.

ALASKA

No provisions.

ARIZONA

No provisions.

ARKANSAS

No major provisions; indirect program authorization exists for compensation for state-owned forests, although no payments have ever been made.

CALIFORNIA

State statutes provide for an in lieu of taxes equivalency payment to those local governments in which state-owned forest and wildlife management land is located. (West's Ann. Rev. & T. Code 38901 et seq.)

The state also provides for payments based on shared revenues and receipts derived from state lands acquired for highways and from tidal and submerged lands on which mineral rights were reserved.

COLORADO

No provisions, although some minimal receipt sharing from state-owned forest lands does occur.

CONNECTICUT

The general statutes include a provision requiring an inventory of state-owned property. Each state department and institution must transmit to the comptroller annually an inventory of all real and personal property owned by the state and in the custody of such department or institution. (General Statutes of Connecticut, Title 12, Ch 201, sec. 4-36)

The state provides grants to townships in lieu of taxes on all state-owned real property, except highways and bridges. The grants are computed as the product of a fractional portion of the assessed value of all state-owned property in the town (determined by the ratio of total tax levied by the town on all real property to the total tax levied on real property by all towns in the state) multiplied by ten times the local mill rate. Grants are limited to no less than \$2,000 or the value of the state-owned property, whichever is less, and may not exceed \$600,000. (General Statutes of Connecticut, Title 12, Ch. 201, sec. 12-19a-d)

The state makes an additional annual payment of \$1400 in lieu of taxes to the fire district of Warehouse Point. (sec. 12-19e) (The state is also unique in its provision for the reimbursement of municipalities, by the state, of a sum equal to 25 percent of the property taxes which would have been paid by any private non-profit institution of higher education or general hospital facility, had these institutions not been tax exempt. sec. 12-20a)

DELAWARE

No provisions.

FLORIDA

Limited state payments may be made to municipalities for improving the physical condition of state-owned lands.

(Florida Stat. Ann., Ch. 196, sec. 30) Some prison farmland in Bradford County does receive a tax equivalent payment.

GEORGIA

The state provides payments in lieu of taxes on all state-owned land in counties if in excess of 20,000 acres, provided that county receives no revenue directly from the land.

HAWAII

The state statutes provide for compensation to counties for its share of improvement district costs; however, officials observed that the provision is "ineffective" because the requirement that appropriations be made "from time to time" allows the legislature to postpone appropriating the funds indefinitely. In fact, the state has owed the city and county of Honolulu some \$1.5 million for several years in improvement district costs (Hawaii Revised Statutes Sec. 67-8)

IDAHO

State lands may be charged for local benefits (services) specially accruing the such lands. (Idaho Code, Title 58, Sec. 336). The state may also share receipts from its lands acquired for parks and forests.

ILLINOIS

The state makes payments to school districts which have minimum amounts of state land or a certain number of state employees. If the state-owned land comprises one eighth of the land area of the district, or if a state institution is located in a district with less than 250 pupils and 5 percent of the pupils who are members of families employed in the institution attend public school in the district, the state then pays an amount equal to the school taxes that would have been collected if the land were privately owned. The program was essentially addressed to University of Illinois properties used for income purposes or leased to staff members. (Illinois Revised Statutes, Ch. 122, Sec. 18-4).

The state may also share receipts from state owned forest lands.

INDIANA

No provisions.

1979 Senate Bill 332 would have provided compensation to municipalities for lighting state roads; however, the act did not become law.

IOWA

1979 H.F. 734 passed, and appropriated \$35,000 to reimburse school districts for taxes lost due to state acquisition of lands for the state's open spaces program. Payments are to be made according to prescribed assessment practices or reduced proportionally if the total taxes exceed the appropriated

\$35,000. Iowa Code, Sec. 284.1 et seq. also provides reimbursement to school districts for tax losses resulting from exemption of federal, state or locally owned lands.

KANSAS

No specific provisions, although voluntary in lieu of tax payments are made by some state agencies, without established formula bases for calculating payments.

KENTUCKY

No provisions.

LOUISIANA

No provisions, although receipts from lands containing mineral leases are shared with localities.

MAINE

No provisions.

1979 Legislative Document 1049 would have allowed a municipality, at its option, to levy a user charge in place of taxes for services the municipality provides relative to state and county owned property. The user charges would have been limited to the cost of the following services: road maintenance and construction, traffic control, snow and ice removal, water and sewer service, and sanitation services; however, the measure failed to gain legislative approval.

MARYLAND

In accordance with state statute, Maryland pays for utility services, makes special grants to Annapolis for its role as the capital city, and pays local government 15% of receipts from

state parks, forests, scenic preserves, parkways and recreation areas. Maryland Code, Natural Resources Article, Sec. 5-212).

MASSACHUSETTS

A state-determined average mill rate is applied to the value of state owned land in each community which is used for game sanctuaries, state military camp grounds, state forests, universities, and public institutions under departments such as correction, education, mental health, public health, and welfare. The equalized mill rate is applied against the full market value of state land to yield these payments to municipalities. (Massachusetts General Laws Annotated, Ch. 58, Sec. 13).

MICHIGAN

1977 Public Act 289 provides for the payment to municipalities for fire protection services received by state facilities, not to be less than \$500 annually.

Flat payments per acre are also made for lands controlled by the State Military Board and the Department of Natural Resources, (DNR), including swamplands. Lands dedicated as wilderness, wild or natural areas under DNR are also entitled to tax equivalency payments although none have been made. Finally, when DNR lands are sold, some of the receipts are then shared with the localities.

MINNESOTA

Laws of 1979, Chapter 303, provides for state payments to local governments in lieu of taxes on lands presently owned by the state in fee title and administered by the commissioner of

natural resources. Payments are made on a flat rate per acre basis, with the rate depending upon the nature of the property (and receipts from economic activity). The law requires that 40% of the payments be deposited in the general fund for property tax reduction purposes, and further prescribes a distribution scheme for the balance of the payments.

MISSISSIPPI

The state shares receipts from its park and forest land.

MISSOURI

1979 House Joint Resolution No. 22 passed the Missouri General Assembly as a constitutional amendment, requiring the Conservation Department to pay the counties taxes for property which it purchases. The amendment will be on the ballot for voter approval or rejection at the next election.

Authority also exists for the state to make flat payments per acre for forest cropland although it appears that payments have not been funded.

MONTANA

During the 1979-1981 biennium, interim legislative committees are studying the subject of state compensation to local governments for state-owned property to determine if legislation should be proposed.

The state currently has authority to share receipts from acquired forest land and also make payments for grazing land if it comprises more than 6 percent of a county's area, although it is not clear whether these programs are actually funded.

NEBRASKA

No provisions.

NEVADA

For a number of years, the legislature has provided a payment to the government of Carson City as an in-lieu payment for all the state-owned property located there. The payment, however, is not large and does not approach what the taxes would be on the property if it were privately owned. (Nevada Revised Statutes 361.055).

Since July 1, 1978, all state owned real estate has been required to be listed on a separate county tax list and assessment roll at its full cash value. If the total value of the state's real property in a county is greater than 17 percent of the total value of all other real estate listed in the county's tax list and assessment roll, that portion of the value of the state holdings in excess of 17 percent may be taxed by the county as other property is taxed. (Nevada Revised Statutes 361.055)

The Nevada Department of Fish and Game is also to pay to the county tax receiver of the county where each parcel of its acquired real property is located, an amount equal to the taxes levied and assessed against each parcel. (Nevada Revised Statutes 361.055).

NEW HAMPSHIRE

1979 Senate Bill 49 has been referred to interim study. The bill would have established an uniform appraisal, levy and appeal procedure whereby the state would pay cities and towns an amount equal to one-half the normal tax levy in return for local services in-lieu of property taxes. Presently, the state makes tax equivalency payments only for certain forest lands and lands acquired for parks and recreation. State forest receipts are also shared. Under the new measure, the state could still make application to the local unit for exempting the property from payments.

NEW JERSEY

State land and improvements owned, except for lands used for highways, bridges or tunnels, are assessed and subject to an in-lieu tax payment to compensate municipalities for the costs of local services to state property. The assessment is calculated by applying the effective local purpose tax rate for the tax year to the aggregate amount of state property in the municipality to yield a sum constituting the state's liability; not to be less than \$1,000 or greater than 25% of the local (municipal) purpose tax levy for the year for which the calculations are made. (New Jersey Revised Statutes 54:4-22a et seq).

1978 Senate Bill 274, provided for payments by the State to municipalities which exempted publicly assisted housing projects from real property taxes. As proposed, the amount of

state rebate is computed by the Director of Local Government Services as a product of the total replacement cost of publicly assisted housing units times the effective tax rate of the qualifying municipality. The in-lieu tax payment would be received by the municipality and then deducted from the tax equivalency figure to determine the final amount due to the municipality. If appropriations are insufficient to pay the qualifying municipalities the full amounts to which they are entitled, the amount appropriated would be prorated so that each municipality is distributed the same percentage of the total appropriation which it would have received. This legislation was not passed in 1978-79 but was reintroduced in the current legislature as Senate Bill 369.

Three other state-local payment programs in lieu of taxes also exist, detailed as follows (1) The state makes a flat 10¢ fee per acre payment on certain state parks and forests. (2) State water resource projects, covering predominantly rural and agricultural lands, provide the base for a 100% tax equivalent payment on lands, equal to the taxes paid during the year prior to acquisition, for improvements on these lands, a declining payment is made, also based on the taxes paid during the year prior to acquisition, and phased out over a 13 year period from acquisition or commencement of construction. (3) The state's "Green Acres" legislation requires the equivalency payments on the parks, forests, open-space and environmentally sensitive areas which it acquires, these payments

are based on the taxes paid during the year prior to acquisition at a declining rate phased out over the 13 year period from acquisition. (See detailed discussion of these programs in Chapter 4).

NEW MEXICO

No provisions.

NEW YORK

The state offers local government units compensation under at least seven types of payment programs, detailed as follows

(1) Lands owned by the state for reforestation purposes are subject to taxation for all purposes except county purposes. Such lands are valued as if privately owned and assessed at the same percentage of full valuation as other taxable real property. (See New York Real Property Tax Law, Sec. 53).

(2) The following state lands are subject to taxation for all purposes

- a) all wild or forest lands owned by the state within forest preserves;
- b) all wild or forest lands owned by the state in the towns of Allona and Dannemora;
- c) all state lands of the Allegany State Park;
- d) all land in Rockland County acquired for public use;
- e) all land in Rockland County and the towns of Cornwall, Highlands, Tuxedo and Woodbury acquired for public use in connection with the Palisades Interstate Park;
- f) all lands owned by the state, or leased from the United States for a term of fifty years or more, for use by the conservation department as a fish hatchery, game farm, game management area, or game refuge. (see New York

Real Property Tax Law, Sec. 532).

(3) Lands owned by the state and situated in a variety of school districts are subject to taxation for school purposes. (New York Real Property Tax Law, Sec. 536).

(4) Whenever the state or a state agency acquires real property which becomes exempt as a result of the tax acquisition and which constitutes two percent or more of the total taxable assessed valuation of the latest preceding assessment roll or there is a reduction in assessments on taxable state lands, the state tax board is responsible for establishing a "transition assessment" which effectively prevents any loss of taxable assessed valuation on the assessment roll for the first year affected by the state acquisition. For each succeeding year, the board is responsible for establishing a transition assessment effectively limiting, to two percent, the loss in taxable assessed valuation resulting from the acquisition or subsequent acquisition or reductions in the assessments. This process continues until the assessment is phased out. (New York Real Property Tax Law, Sec. 545).

(5) State aid is payable to any county, city, or city school district when the assessed valuation of the unit's tax base is decreased in any one year by ten or more percent as the result of the removal from the assessment roll of a public utility company as the direct or indirect result of the surrender of any license, franchise, permit or authorization where the undertaking was by law or regulation of New York or

of the United States. The state aid payment for the first year is eighty percent of the total taxes which would have been levied for the year preceeding removal. For the next three succeeding years, the state aid payment would be sixty percent, forty percent, and twenty percent, respectively, of the total taxes which would have been levied for the year preceeding removal of the utility. (see New York Real Property Tax Law, Sec. 546).

(6) State aid is payable to any city with a population of 75,000 or more when new land acquisitions by the state for other than highway purposes would cause the total assessed valuation of state owned property in the city to be 25 percent or more of the total taxable assessed valuation of the tax roll. State aid for the first year when the land is acquired is payable in an amount equal to the tax levy for the year preceding acquisition. Subsequently, in-lieu of tax payments are made for the period of probable usefulness of the improve-ments, not to exceed thirty years, in an amount equal to one percent of the acquisition cost of the land and improvements plus construction costs of new facilities. The city must apply to the comptroller for these aid payments. (New York Public Lands Law, Sec. 19-a).

(7) Tax equivalency payments are also made on land acquired by the Port of New York Authority.

In addition to these specific payment programs, New York has permitted local governing bodies to levy property taxes on

certain kinds of formerly exempt property since 1972. For example, associations organized exclusively for "bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar or medical association, library, patriotic or historical purposes, or for the enforcement of laws relating to children or animals" are subject to taxation at local discretion. Moreover, organizations which maintain their exempt statutes are still subject to a service charge on most local services, determined by multiplying the tax rate by a fraction representing the costs of chargeable services in relation to all expenditures financed from local property taxes. (New York Consolidated Laws Annotated, Art. 4, Title 2, Sec. 421).

NORTH CAROLINA

The state shares receipts from timberlands and lands which are donated for forests or parks.

NORTH DAKOTA

The state has authority to make tax equivalency payments for land under the control of Fish & Game Commission, and share receipts from its acquired forest lands. Payments under these program are not documented however.

OHIO

Ohio Revised Code Chapter 163 provides a standard state appropriation procedure to local governments for state-owned property; on a tax equivalency basis for lands held by the Division of Wildlife; and also via receipt sharing for forest

land and lands adjacent to certain lakes.

OKLAHOMA

No provisions.

OREGON

The state shares large amounts of revenues derived from state forest lands and also provides tax equivalency payments for lands under the control of the state game commissioner.

PENNSYLVANIA

Public Act 32 (printer's No. 2628), signed into law in April, 1980, provides for an annual charge to be levied on all lands acquired by the Commonwealth or by the United States government for forest reserves, conservation of water, or to prevent flood conditions. The charge is to be levied and distributed for the following local units:

1) thirteen cents per acre for the county in which the lands are located; 2) thirteen cents per acre for the school districts in which the lands are located; and 3) thirteen cents per acre for the township in which the land is located. The law authorizes the charge only until such time as the charges equal or exceed the amount paid by the Commonwealth in-lieu of taxes, under a 1935 law, which provides for tax equivalency payments on lands acquired for flood control, recreation, conservation and historical purposes and receipt sharing on state forest lands.

RHODE ISLAND

The General Laws of Rhode Island do not provide for compensation to local governments for specific types of land. However, the state does make tax equivalency payments for reservoir land acquired by the State Water Resources Board when in excess of 25 percent of the value of all real property within that jurisdiction. These payments are made only to Big River and Wood River Reservoir land and are based on a declining scale over 25 years, beginning in 1963.

A bill (79-S-437) was introduced in 1979 relating to state grants in-lieu of taxes on state owned property. However, the bill was not reported out of committee and its prospects for 1980 enactment do not seem any better, largely due to an estimated \$21.7 million projected annual cost to the state. The bill would have provided an in-lieu payment equal to 25 percent of the property tax which would have been paid for non-profit institutions of higher education and non-profit hospitals, and an in-lieu payments for state owned property to be computed as a fraction of the total state municipal tax levy times the assessed value of all state owned real property and then multiplied by ten times the mill rate of the municipality.

SOUTH CAROLINA

The state has a program to make tax equivalency payments on Public Service Authority lands acquired before 1950, and to make flat per acre compensatory payments for forest lands, park lands, and Forestry Commission lands.

SOUTH DAKOTA

The state pays for endowment and school lands it owns in each county and school district at the same tax rate of taxable agricultural lands. The state also pays its counties a tax equivalent to the amount that would be paid by properties outside of incorporations under the State Board of Charities and Corrections and State Board of Regents were such lands privately owned. (South Dakota Compiled Laws, Vol. 2, Ch. 5.11). The same section provides that public shooting areas and state owned lands acquired under the rural credit act may be taxed by local taxing districts.

TENNESSEE

No provisions.

TEXAS

No provisions.

UTAH

Minimal tax equivalency payments are made for land managed by the State Wildlife Division.

VERMONT

The state shares its receipts from forest and park lands. All state land is to be assessed at fair market value and

listed separately. Whenever the total value of state land is greater than 10 percent of the total value of all other property listed in a town, the portion greater than 10 percent may be taxed by that town. (Section 3655a).

Local taxation of state forests, parks and forest reserves is also authorized although it is unclear whether this is actually done. (Sections 3615, 3657).

VIRGINIA

The governing body of any county, town or city is authorized to impose and collect a service charge upon tax exempt state owned real property based on the assessed value of the real estate and the amount which the local unit shall have expended in the preceding year for the purpose of furnishing police and fire protection, and refuse collection, excluding any amount received as a federal or state grant for that same purpose, but not to exceed twenty percent of the real estate tax rate. The charge is computed by dividing the expenditures by the assessed fair market value of all the real estate within the local unit, including non taxable property. The service charge may be imposed on owners of all real estate in Virginia, except for church property, but cannot exceed 20 percent of the locality's real estate tax rate except for educational institution, faculty and staff housing which has a 50 percent limit. (Code of Virginia, Sec. 58-16.2).

WASHINGTON

Receipt sharing payments are made for forest and park lands, as well as harbor areas and tidelands within an established port district. State game lands of over 100 acres are also the base for annual tax equivalency payments. Other state agency or institutional land is also subject to state compensatory payments although they are made to the fire districts only.

WEST VIRGINIA

No provisions.

WISCONSIN

Wisconsin's numerous in-lieu programs provide payments for nearly 90% of the state's tax exempt acreage.

(1) Enacted in 1973, the "payments for municipal services" program was one of the earliest and most comprehensive state compensatory policies to emerge. The plan's purpose is to "make equitable annual payment to municipalities, from a specific state appropriation, in recognition of critical services directly provided to state facilities." Payments to municipalities are authorized for police, fire, and garbage collection, computed by prorating a portion of the municipality's net costs for these services to the state property based on valuation, (that is, the amount of these services financed by the property tax, multiplied by the ratio of the value of state improvements to taxable improvements plus state improvements). (Wisconsin Statutes 70.119).

(2) State Department of Natural Resources (DNR) lands, including state parks, forests, fish and wildlife management lands, and lands leased from the federal government, provide for flatfee per acre payments (50¢). (Wisconsin Statute 70.113)

(3) An alternative "formula" payment scheme for DNR lands acquired subsequent to July, 1969 provides for a ten year declining ad valorem payment for these lands, not to fall below the flat rate per acre. Under this payment program the first year's is determined on the basis of the local assessment following acquisition multiplied by the county, local and school tax rate levied against all assessments for that year. Subsequent payments are 10% reductions of the first year's payment throughout a ten year schedule or until the 50¢ acre minimum is reached. (Wisconsin Statute 70.113, as amd. by Ch. 90, Laws of 1973, Sec. 323).

(4) The state pays 20¢ per acre to towns and 10¢ per acre to counties for county forest lands situated in each. In addition, when timber is cut in the county forest system, the state receives a severance payment of 20% of gross value, sharing 10% with the towns and the remainder with the counties. (Wisconsin Statute 28.10-11).

(5) The private Forest Crop Law provides for additional in-lieu payments based on conservation and production/severance tax issues. It provides that an owner of 40 acres or more of forest land may sign a 25 or 50 year contract with the state, agreeing to practice sound forest management and pay annually 10¢ per

acre (see 1971 enrollment) or 20¢ an acre (post 1972 enrollment) in lieu of property taxes. The state contributes an additional 20¢ per acre and the proceeds are then divided between town (40%) school district (40%), and county (20%). The landowner then pays a 10% severance tax to the state when timber is cut or the contract terminates. (Wisconsin Statute 77.01-.14).

(6) The private Woodland Tax Law provides the same benefits as the Forest Crop Law to woodlot owners of less than 40 acres. Herein, landowners pay an annual tax of 20¢ per acre to the local town treasurer with no additional sharing requirements. No severance tax is assessed, nor is there a rollback provision for early termination of the 10 year contract. However, no state payment is made to the local town treasurer under this program. (Wisconsin Statute 77.16).

WYOMING

No specific provisions, however because property owned by the state game and fish commission is not used primarily for a government purpose, it may be taxed.

SOURCES: 1979-80 consultant's survey of state source documents and conversations with state and local taxation officials; U.S. Advisory Commission on Intergovernmental Relations, The Adequacy of Federal Compensation to Local Governments for Tax Exempt Federal Lands, Table 3, A-68, (Washington, D.C.: ACIR, 1978); EBS Management Consultants, Inc., Revenue Sharing and Payments in Lieu of Taxes on the Public Lands, (Washington, D.C.: Public Land Law Review Commission, 1968); Kenneth T. Palmer and Roy W. Shin, "Compensatory Payment Plans in the States," State Government, v. 48 (Autumn, 1975), pp. 216-219; and The Library of Congress, Congressional Research Service, Report 1361, (unpublished), dated June 26, 1978.

In addition to those programs itemized in the preceding section, programs which compensate localities for state owned property have been identified, but not verified, by other researchers. For example, in The Free List--Property Without Taxes, Alfred Balk lists the results of a questionnaire he sent to state governments. One of the questions which is relevant here was, "Does the State pay a service charge or payments in-lieu of taxes for certain types of property?" The unverified affirmative responses would add several State compensation programs for:

Public Housing

| | |
|----------------------|--------------|
| Arkansas | New Jersey* |
| Colorado | Oklahoma |
| District of Columbia | Pennsylvania |
| Maryland | Texas |
| Massachusetts* | Utah |
| Minnesota | Washington* |
| Missouri | |

Fish and Game Preserves

Arkansas
Mississippi*
Pennsylvania*
South Dakota*
Vermont*

State Parks

Vermont*

State Forests and Timberland

Maine

Port Authorities

Arkansas
Mississippi
New York

* These payments were cited only indirectly in other surveys and research.

APPENDIX F

PINELANDS INTERVIEWS

Summary Notes of Key Points From Local Government

BURLINGTON COUNTY

(1) Seventy-five percent of the municipal governments had a tax increase in 1979. This indicates that there is a budget squeeze. Growth in ratables doesn't offset growth in expenses.

(2) Long term economic soundness of the area will be better off if maximum amount of property possible is kept in use; therefore use easements rather than purchase.

(3) Municipal governments that are wholly wrapped up in no-growth situations need special fiscal attention, i.e. in-lieu-of-tax payments ought not phase out like Green Acres does.

(4) "Green Arm Bandit" - Play this machine and help the Pinelands--Revenue Source.

(5) A totally stagnated municipality will still have service needs growth, i.e. preservation stimulates recreational visits, thus clean-up, roads, police may be necessary but tax base can't carry it... need some fiscal compensatory program.

(6) Pinelands community must show recognition of fiscal impact, i.e. reimburse at least for taxes now paid.

6(A) Sensible program - especially where a no-growth designation hits a municipal government - would be full payment/ and/coverage of GA phase-out loss with phase-in of Pinelands in-lieu-of-tax money so that amount received is level.

6(b) A "differential formula" may be appropriate to recognize "differential impact."

6(c) See #1 above. Keep municipal government fiscally alive so they don't run to the county for bail-out, e.g. justification for in-lieu-of-tax payments.

(7) Keep in-lieu-of-tax formula simple. Establish principles and build components of formula gradually--implement formula based on knowledge of the plan and fiscal and service impacts... Set stage for change... don't get locked in.

(8) Recap: You're dealing with long-term preservation and long-term impacts. Give in-lieu of taxes for loss of existing taxes. Protect erosion of existing ratables. But revise formula as impacts are known. Change and adjust as you go. Look at the severity of impact and acknowledge differences.

OCEAN COUNTY

(1) Compensate counties based on ratable loss at time of acquisition.

1(a) Loss of ratables is compounded (i.e. effect on potential of other ratables is negative) so there should be some escalator in the formula in addition to COLA adjustment.

1(b) Ought not phase out in-lieu of tax program.

(2) Pinelands action will be significant in retarding growth and development west of Garden State Parkway. "CAFRA" stopped development east of Garden State Parkway. Thus, fiscal impact will be significant.

(3) Pinelands could take one third of Ocean Co. lands. These now yield \$1.1 million. Potential growth in ratables lost because long term development will be gone.

(4) Pinelands action comes at a time when the State is taking away certain fees (court-related?) and mandating other costs (solid waste) so the loss of ratables through Pinelands action is "double jeopardy."

(5) Ocean Co. Sewer Authority (haven't floated bonds yet) has overbuilt sewer systems and the users won't be there--overbuilt because land was designated for development but then "CAPRA" came along and now Pinelands. The bonds are "double barrel" so the county may get stuck as well.

(6) The effect of Pinelands action on some specific towns could be serious--especially where there's "no growth" and municipal government depends upon vacant land for ratables and they go off the rolls... especially Protection Area towns--they need special fiscal relief.

(7) Revenue Support: If Pinelands program is important state policy--significant to all of New Jersey--then it should have broadbased support, i.e. general treasury (income tax) at Trenton.

(8) Theory: Motive for Pinelands is not Protection and Preservation. It is to keep the flight from urban areas at a minimum--return people to the cities--thus, stop development in the Pinelands counties.

ATLANTIC COUNTY

(1) Compensate municipal governments for loss in ratables not only through acquisition but loss from down zoning as well. Today's zoning decisions have an effect on the kind of development--spillover--that would have otherwise occurred. Down zoning will stifle ratable growth... especially where residential density is permitted but commercial and industrial is limited. Ratables will not be there to support costs... locals can't afford infrastructure.

(2) Pinelands designations "Growth/"No Growth" will cause certain property values to go up and others to go down, i.e. gainers and losers--this may call from some "economic-fiscal stabilization" program--(tax base sharing within the district)

(3) In lieu of taxes based on then current ratable in no way helps offset loss of the potential ratable.

(4) Pinelands needs to think more about how to use and preserve.

CAPE MAY COUNTY

(1) Replace tax loss in its entirety, otherwise you've got other taxpayers subsidizing.

1(a) Long term reimbursement, since the loss is forever... Thus in-lieu of tax plan ought to pay for tax loss at time of purchase and in the future pay on basis of fair market value.

(2) Revenue support should be broad-based and applied universally.

(3) Concerned with future spillover effect of downzoning on ratables--should be a reimbursement for this, too.

(4) State Uniform Construction Code says that the Office of Municipal Building Code Enforcer must be self-sufficient on fees --if Pinelands zoning curtails activity, then fees are curtailed, and this office is fiscally bankrupt.

CUMBERLAND COUNTY

(1) In-lieu of taxes should reimburse for all local taxes (local, county, school)

(2) Continuation of in-lieu of taxes is important because local budgets are being "killed" by state mandates/revenue redirections (back to State) and Federal fund phase-out.

(3) Redistribution formula: - Pinelands needs x money-- calculate an equalized tax rate that could be applied throughout Pinelands district--yields a revenue source for Pinelands... yet Pinelands ought not add to sensitivity of local property tax.

Pinelands Visits - Local Area Governments

| | | | |
|---------|---------|--------------------------|--|
| April 1 | 2:30pm | <u>Burlington County</u> | |
| | | Robert C. Shinn, Jr. | Freeholder and Pinelands Comm. Member |
| | | Charles T. Juliana | County Administrator |
| | | Lewis Nagy | Conservation Officer (formerly Green Acres Staff) |
| | | Arthur J. Collins III | Comptroller |
| April 2 | 1:30pm | <u>Ocean County</u> | |
| | | Lynn Conner | Freeholder |
| | | Frank B. Holman | County Administrator |
| | | Joseph J. Harding | Director, Office of Management and Budget |
| | | James T. Mullins | Comptroller |
| April 2 | 4:00pm | <u>Atlantic County</u> | |
| | | Bernice Paul | Director of Economic Development |
| | | Bill Tate | Chief Accountant Office of Finance |
| April 3 | 10:00am | <u>Cape May County</u> | |
| | | Kathryn A. Willis | Clerk of Board |
| | | Elwood R. Jarmer | Planning Director |
| | | Lawrence Berardelli, Jr. | Tax Administrator |
| | | Edwin F. Stites, Jr. | Treasurer, Township of Middle |
| | | Annie C. Watson | Tax Collector - Middle Township |
| | | Robert P. Hand | Tax Assessor - Middle |
| | | Denise Ambrose | Clerk's Office To Freeholders, Borough of Woodbine |
| | | Edward J. Meerwald | Township of Dennis |
| | | William C. Kubiak | Municipal Clerk |
| | | | Construction Officer |
| April 3 | 1:30pm | <u>Cumberland County</u> | |
| | | William J. Gehring | Co. Administrator |

Gouster County

Not interviewed

Camden County

Not interviewed

APPENDIX G

POTENTIAL FEDERAL FUNDING SOURCES FOR PINELANDS COMPREHENSIVE MANAGEMENT PLAN ACTIVITIES

Supplemental federal assistance may be obtained by the Pinelands Commission, local governments within the Pinelands area, and other local public bodies, in order to implement the Comprehensive Management Plan (CMP). In addition to those programs which are regularly used in the Pinelands area to meet community needs, a number of other program funds can potentially be obtained to implement CMP activities throughout the region.

The CMP will require additional activities in several program areas over the next few years. For example, some of these requirements will include demonstration, public information, regulatory, monitoring, and operating programs in the following areas:

- Historic and Cultural
- Agriculture
- Resource Extraction
- Housing
- Energy
- Transportation
- Air Quality
- Waste Management
- Water Quality (Planning and Improvements)
- Environmental Resources, Including Wetlands
- Natural Resources, Including Forests, Other Vegetation and Wildlife.

Finance and other tax related charges may also be implemented at the local, state and federal levels to supplement or

supplant these types of program activities.

The following list of selected federal programs may potentially relate to or satisfy these specific Pinelands concerns or facilitate local government activities so that the CMP can be successfully implemented. Those programs which are currently being used by Pinelands' local governments are marked with an asterisk (*).¹ The final section of the Appendix then concludes with an accounting of the magnitude of federal funds currently received by the seven counties in the Pinelands area.

Selected Federal Funding Sources for Pinelands CMP
Activities, by Functional Area

| Catalog of Domestic Assistance Program No. | <u>Program Name</u> | <u>Administering Agency</u> |
|---|--|-----------------------------------|
| <u>Community Development</u> | | |
| 14.219* | Community Development Block Grants | Small Cities Program HUD (CDP) |
| 10.423* | Community Facilities Loans | USDA (FmHA) |
| 14.203 | "701" Comprehensive Planning Grants | HUD (CDP) |
| 10.426* | Rural Planning Grants | USDA (FmHA) |
| (1) | Neighborhood Self-Help Grants | HUD |
| 15.400 | Land & Water Conservation Fund Grants | DOI (HCRS) |
| 15.411 | Historic Preservation Grants-In- Aid | DOI (HCRS) |
| (1) | Community Investment Fund Loan | FHLBB |
| (1)* | National Wildlife Refuge Fund Grants | DOI (FWS) |

¹Current programs were identified in Community Sources Administration, Geographic Distribution of Federal Funds in New Jersey (Washington, DC: CSA, 1980).

Economic Development

| | | |
|---------|--|-------------|
| 11.303 | Technical Assistance Grants (Title III) | EDA (OTA) |
| 11.305* | State & Local Economic Development Planning (Sec. 302(a)) | EDA (OPPS) |
| 10.422* | Business & Industrial Loans | USDA (FmHA) |
| 10.406* | Farm Operating Loans | USDA (FmHA) |
| 10.407* | Farm Ownership Loans | USDA (FmHA) |

Energy and Energy Impact Assistance

| | | |
|---------|---|------------|
| 81.052 | Energy Conservation Program - Technical Assistance Grants | DOE (CS) |
| 81.052 | Energy Conservation Program - Schools and Hospitals Conserva- tion Grants | DOE (CS) |
| 81.042 | Low-Income Household Weatheriza- tion | DOE (CSA) |
| 81.051 | Appropriate Technology Small Grants | DOE (OSST) |
| 11.421* | Coastal Energy Impact Formula Grant (2) | DOC (NOAA) |
| 11.422* | Coastal Energy Impact Planning Grant (2) | DOC (NOAA) |
| 11.423* | Coastal Energy Impact Loans and Loan Guarantees (2) | DOC (NOAA) |
| 13.564 | Consumer Education | HEW (OCE) |

General Revenue Sharing

| | | |
|------|-------------------------|----------------|
| (1)* | General Revenue Sharing | Treasury (ORS) |
|------|-------------------------|----------------|

Housing

| | | |
|-----------|--|-----------------|
| 14.146* | Section 8 Public Housing Grants and Loans | HUD (OPH) |
| 14.148 | Section 8 Public Housing Moderni- zation Loans | HUD (OPH) |
| 14.156* | Section 8 Housing Assistance Payments | HUD (OPH, OMFH) |
| 14.138 | Mortgage Insurance - Rental Housing for the Elderly | HUD |
| 10.411.5* | Rural Housing Site Loans | USDA (FmHA) |

| | | |
|---------|--|-------------|
| 10.427 | Rural Rent Supplements | USDA (FmHA) |
| 10.417* | Low Income Home Repair Grants for the Elderly | USDA (FmHA) |
| 14.220* | Section 312 Rehabilitation Loans | HUD (CPD) |

Jobs/Personnel

| | | |
|--------|---|-----------|
| 17.230 | CETA Migrant and Personal Farm- workers Program | DOL (ETA) |
| 27.012 | Intergovernmental Personnel Act | OPM (IPP) |
| 27.011 | Intergovernmental Mobility | OPM (IPP) |
| 47.038 | Science and Society: Public Service Science Residences | NSF |

Transportation

| | | |
|---------|---|------------|
| 20.205* | Federal Aid - Highway System Program | DOT (IHWA) |
| 20.500* | Section 3 UMTA Formula Grants | DOT (UMTA) |
| 20.507 | Section 5 UMTA Capital & Operating Assistance Grants | DOT (UMTA) |
| 20.505* | UMTA Technical Studies Grants | DOT (UMTA) |
| (1) | Transit Grants for Small Communities | DOT (FHWA) |

Health

| | | |
|--------|------------------------|-----------|
| 13.246 | Migrant Health Centers | HEW (CHS) |
|--------|------------------------|-----------|

Environment and Ecology

| | | |
|---------|--|----------------------|
| 66.001 | Air Pollution Control Program Grants | EPA (AWM) |
| 10.418* | Rural Water and Sewer Grants and Loans | USDA (FmHA) |
| 66.418* | Wastewater Treatment Works Con- struction Grants | EPA (WP) |
| 66.451 | Solid and Hazardous Waste Management Program Support Grants | EPA (WHM and SWM) |
| 66.426* | Areawide Waste Treatment Manage- ment Planning Grants | EPA (WWM) |

Geographic Distribution of Federal Funds in
the Seven Counties of the Pinelands in New Jersey, FY 1979⁽¹⁾

| <u>County</u> | <u>Grants</u> | <u>Other</u> ⁽²⁾ | <u>Total</u> |
|---------------|----------------|-----------------------------|------------------|
| Atlantic | 88,007 | 312,701 | 400,708 |
| Burlington | 73,838 | 691,028 | 764,866 |
| Camden | 186,034 | 679,313 | 865,347 |
| Cape May | 42,039 | 124,176 | 166,215 |
| Cumberland | 51,032 | 143,083 | 194,115 |
| Gloucester | 42,179 | 154,501 | 196,679 |
| Ocean | 75,399 | 477,449 | 552,848 |
| Total | 558,528 | 2,582,251 | 3,140,778 |

(1) Does not include indirect federal support, for example, through the FHA and VA mortgage insurance programs.

(2) "Other" federal funds will usually include personal benefits and allowances, retirement accounts, or some loan and program operating expenses. Despite the magnitude of this listing, the grants probably reflect the funding sources most appropriate to meet the requirements of the Pinelands area governments.

Source: Community Services Administration, Geographic Distribution of Federal Funds in New Jersey (Washington, DC: CSA, 1980).

Abbreviations of Federal Agencies:

| | |
|--------|---|
| USDA | Department of Agriculture |
| (FmHA) | Farmers' Home Administration |
| (FS) | Forest Service |
| (SCS) | Soil Conservation Service |
| DDC | Department of Commerce |
| (EDA) | Economic Development Administration |
| (NDAA) | National Oceanic and Atmospheric Administration |
| DOE | Department of Energy |
| (CS) | Community Systems |
| HEW | Department of Health, Education and Welfare; currently the Department of Education and Department of Health and Welfare |
| (ED) | Office of Education |
| (CHS) | Community Health Services |
| (OCE) | Office of Consumer Education |
| (MS) | Museum Services |
| HUD | Department of Housing and Community Development |
| (CPD) | Community Planning and Development |
| (OPD) | Office of Public Housing |
| (OMFH) | Office of Multi-Family Housing |
| DOI | Department of Interior |
| (FWS) | Fish and Wildlife Service |
| (HCRS) | Heritage Conservation and Recreation Service |
| (NPS) | National Park Service |
| DOL | Department of Labor |
| (ETA) | Employment and Training Administration |
| DOT | Department of Transportation |
| (FHWA) | Federal Highway Administration |
| (UMTA) | Urban Mass Transportation Administration |
| EPA | Environmental Protection Agency |
| (AWM) | Air and Waste Management |
| (WP) | Water Planning |
| (WHM) | Water and Hazardous Materials |
| (WWM) | Water and Waste Management |
| NEA | National Endowment for the Arts |
| NEH | National Endowment for the Humanities |
| NSF | National Science Foundation |
| NTHP | National Trust for Historic Preservation |