



National Center for Public Lands Counties

PILT Intergovernmental Roundtable

Idaho Association of Counties

Tuesday, September 22, 2026 · 3:00 to 4:15 p.m.

Moderator: Gregory Nelson, National Center for Public Lands Counties

Panelists:

- Hon. Brent Reinke, Twin Falls County, Idaho
- Hon. Skip Brandt, Idaho County, Idaho
- Hon. Will Naillon, Custer County, Idaho
- Tanya Thrift, Deputy State Director, Resources, Land Tenure, Planning and Cadastral, Bureau of Land Management
- Casey Attebery, State Director of Natural Resources and Environment, Senator Mike Crapo (R-Idaho)

● **What PILT is**
and how the formula
works

● **What it funds**
in Idaho's counties

● **Where it falls short**
caps, deductions,
small counties

● **Where partners**
can strengthen it

An aerial photograph of a desert landscape with a winding road and sparse vegetation. A large white circular graphic is centered over the road, containing text.

WE ARE
COUNTIES

3,069 STRONG

The services behind the payment

Counties provide these on and around federal land, regardless of the use, and cannot tax the land.



Search and rescue



Road maintenance



Law enforcement

Sheriff response onto public lands



Emergency response

Idaho's public lands, from the Sawtooth to the Frank Church wilderness, draw millions of visitors a year.

Counties bear these costs regardless of the use, recreation, grazing, mining or energy, and cannot tax the land.

Idaho PILT at a glance

\$733M

National PILT,
FY2026 (a record)

\$49.6M

Idaho's total, 8th
largest of any
state

62%

of Idaho is
federally owned

97%

of Custer County
is not subject to
property taxes

FY2026 payments to the three panel counties

● Idaho County

\$2,336,479

A-side · ceiling-capped

● Custer County

\$1,097,271

B-side · ceiling-capped

● Twin Falls County

\$2,262,944

A-side · acreage-based

How PILT works: the formula

Each county is computed both ways; the higher result is paid, after a small admin factor.

Ceiling = the county's population (up to 50,000) × per-capita rate

Uses the county's actual population, capped at 50,000. Per-capita rate from the Section 6903 schedule, declining as population rises: \$238.87 at 5,000 or fewer, down to \$95.55 at 50,000.

Alternative A = the lower of A1 and A2

A1 = ceiling – prior-year payments *(never below \$0)*

A2 = (acres × \$3.55) – prior-year payments

Prior-year federal payments (SRS, timber, minerals, grazing) are subtracted. If they top the ceiling, A1 is \$0, so the county is paid on the acreage side.

Alternative B = the lower of B1 and B2

B1 = ceiling **B2 = acres × \$0.51**

No deduction. Effectively an acreage floor, the least the county can receive.

Payment = the higher of Alt A and Alt B × admin factor (0.999258750 in FY2026)

PILT in practice: three counties

Vast federal land, small populations, one metro county.

Idaho County PILT Acres

BLM: 95,634
USFS: 4,435,783
NPS: 1,302
FWS: 125

Total: 4,532,844

Custer County PILT Acres

BLM: 812,570
USFS: 2,122,494

Total: 2,935,064

Twin Falls County PILT Acres

BLM: 541,281
USFS: 92,909
NPS: 3,788

Total: 637,978

Not all Federal Land is PILT eligible. For example, DOD active military land

PILT in practice: three counties

Vast federal land, small populations, one metro county.

Idaho County

A-side, ceiling-capped

The largest county in Idaho, mostly national forest, about 17,900 residents. The ceiling holds the payment near \$2.34 million, well below what its acreage would yield.

\$2,336,479

FY2026 PILT

Custer County

B-side, ceiling-capped

About 90 percent federal, roughly 4,600 residents. Its 2.9 million acres would justify far more, but the ceiling caps the payment; a deduction puts it on the B-side.

\$1,097,271

FY2026 PILT

Twin Falls County

A-side, acreage-based

The Magic Valley hub on the Snake River, more than 90,000 people. Less federal by share, so the payment reflects the acreage it hosts, below the ceiling.

\$2,262,944

FY2026 PILT

PILT variable comparison

Variable	Idaho County	Custer County	Twin Falls County
Population	17,874	4,597	90,046
Population used for ceiling	18,000	4,597	50,000 (cap)
PILT-eligible acres	4,532,844	2,935,064	637,978
FY2026 PILT payment	\$2,336,479	\$1,097,271	\$2,262,944
PILT per acre	\$0.52	\$0.37	\$3.55
Formula result	A-side, ceiling-capped	B-side, ceiling-capped	A-side, acreage-based

The county with the most federal land is paid the least per acre. Custer hosts more than four times Twin Falls' acres but is paid about \$0.37 an acre against \$3.55, because its small population caps the payment.

PILT calculation examples:

FY26 A-side value = acres $\times$ \$3.55. FY26 B-side value = acres $\times$ \$0.51. The ceiling multiplies population (up to 50,000) by a per-capita rate, \$238.87 at 5,000 or fewer down to \$95.55 at 50,000.

Idaho County

A-side · capped

A-side $4,532,844 \times \$3.55 = \$16,091,596$

Ceiling $17,000 \times \$138.94 = \$2,361,980$

population 16,541, rounded to 17,000

\$16.09M > ceiling, so Alt A is capped

Alt A $\$2,361,980 - \$23,768 = \$2,338,212$

B-side $4,532,844 \times \$0.51 = \$2,311,750$

greater = Alt A, $\times 0.999258750$

Payment

\$2,336,479

Custer County

B-side · acreage wins

A-side $2,935,064 \times \$3.55 = \$10,419,477$

Ceiling $4,597 \times \$238.87 = \$1,098,085$

population under 5,000, top rate applies

\$10.42M > ceiling, so Alt A is capped

Alt A $\$1,098,085 - \$27,034 = \$1,071,051$

B-side $2,935,064 \times \$0.51 = \$1,496,883$,
capped

greater = Alt B = \$1,098,085, $\times 0.999258750$

Payment

\$1,097,271

Twin Falls County

A-side · no cap

A-side $637,978 \times \$3.55 = \$2,264,822$

Ceiling $50,000 \times \$95.55 = \$4,777,500$

population 90,046, capped at 50,000

\$2.26M < ceiling, so no cap

Alt A $\$2,264,822 - \$199 = \$2,264,623$

B-side $637,978 \times \$0.51 = \$325,369$

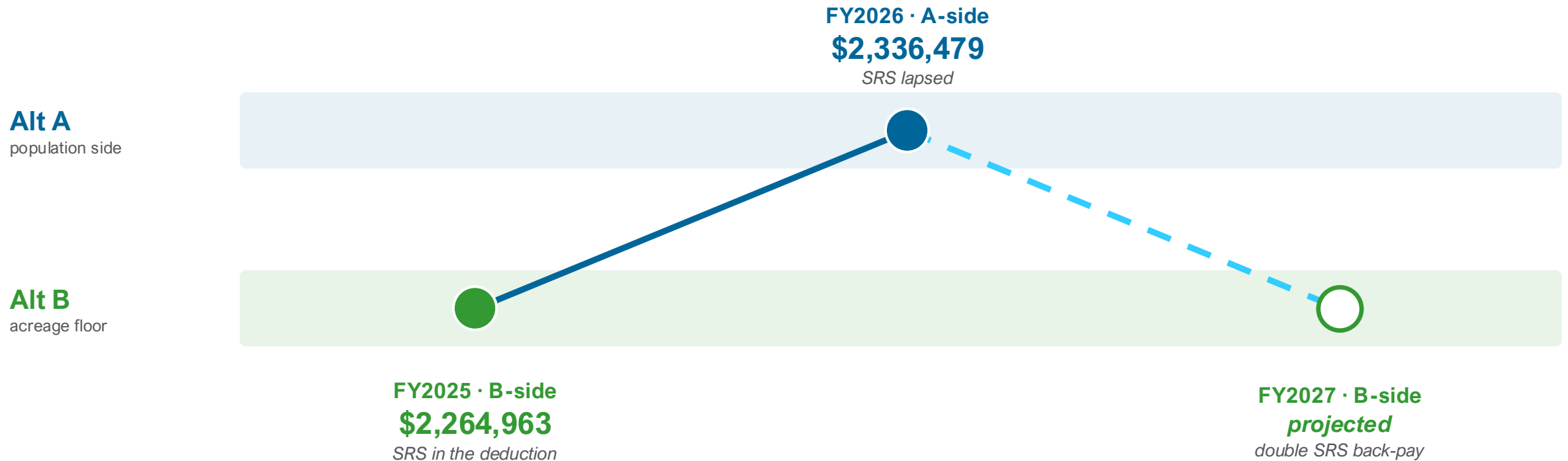
greater = Alt A, $\times 0.999258750$

Payment

\$2,262,944

The SRS yo-yo: Idaho County across three years

Its Alt A and Alt B sit only about \$26,000 apart, so SRS moving in and out of the deduction alone flips which side pays.



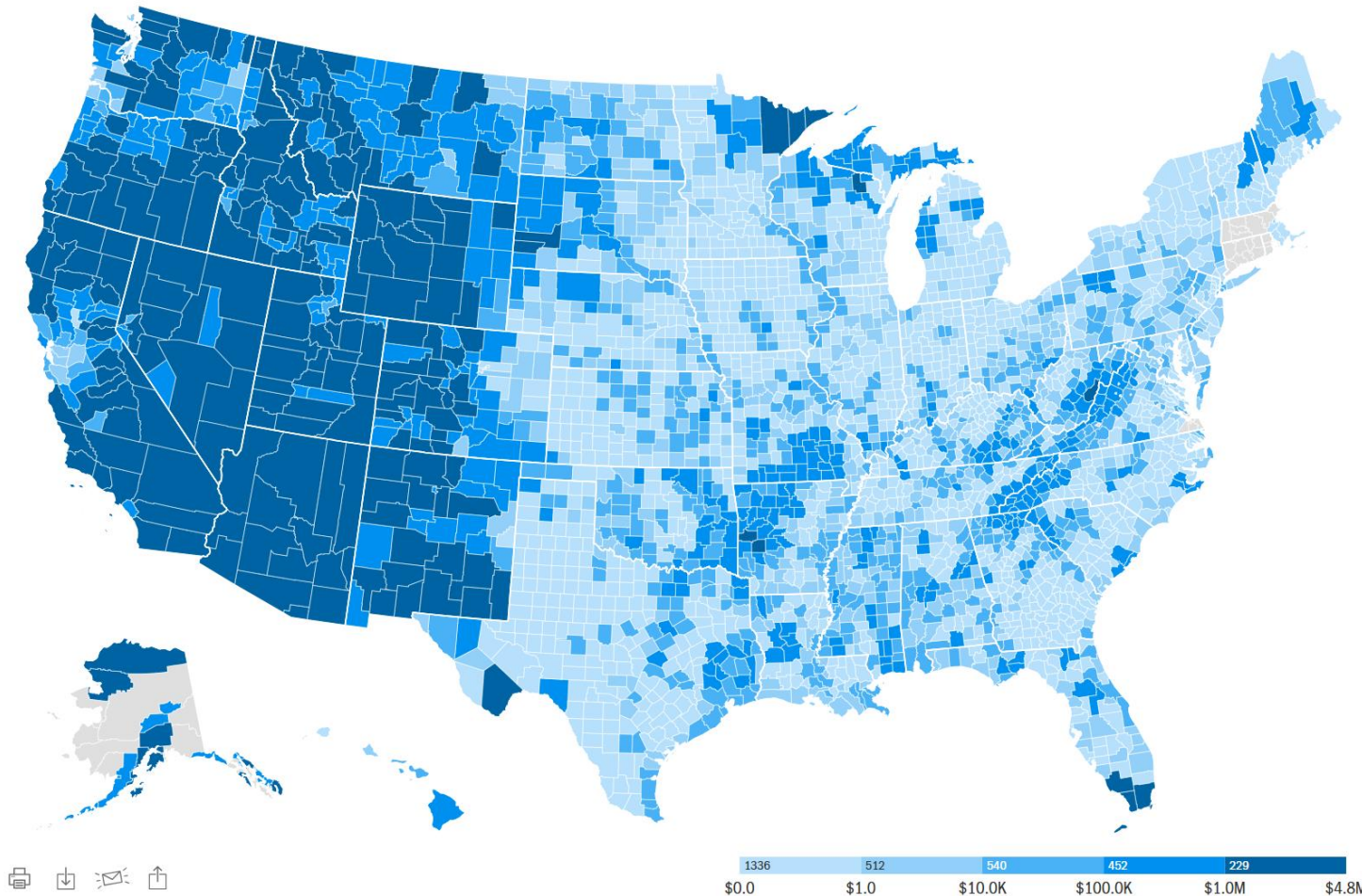
The population ceiling caps both alternatives; the prior-year deduction hits only Alt A.

As SRS lapses and returns, Alt A rises and falls, and the county bounces between the sides. Budget PILT with the SRS cycle in mind.

National Center for Public Lands Counties



NACo's County Explorer



Scan to View Your PILT Profile
and Public Lands County
Resources on County Explorer

National Center for Public Lands Counties



Take it home

NCPLC resources for Idaho counties.

NCPLC Knowledge Hub

Guides on PILT, SRS, revenue sharing and county–federal coordination.



VIDEO SERIES

PILT 101 Teaser

Working through post-production



Scan to share
the teaser video

Read the NCPLC's PILT and SRS Primer

