The Effect of Federal Compensation for Public Lands on Local Government Revenues in Idaho

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Abstract

In Idaho, federal forest and range lands are 63% of the total area. The issues are whether federal compensation to local governments to support public services equals the private tax revenue forgone and whether this compensation changes with a change in resource use. Using tax equivalency ratios, the results shows that Idaho's local governments in 1991 were no worse off, on average, with public lands remaining in public ownership. Federal compensation returned more on forest than on grazing land. These results are sensitive to assumptions about forest land productivity. Measures of "use equivalency" showed that federal compensation formulas created a financial self-interest for local government officials in extractive uses of public lands to maximize federal compensation received. Federal PILTs do not offset revenue sharing losses on a 1:1 bases as resource uses change. Senate bill S. 455 that changes the PILT funding levels is one example of a policy change that would help break the current structure of incentives that favor extractive uses of public land resources in Idaho.

I. "Taxing" Federal Land, Issues of Equity and Incentives

In the state of Idaho, federal lands are 63% of the total area and include large acreages of federal range and forest lands. In the counties of Idaho, the well-being of the natural resources, the economy, and the people, are closely linked. Thus, citizens of Idaho find their own well-being tied to federal decisions on the used of the natural resources: decision that, in turn, define and influence their economic development (Shaffer, 1989:19; Seastone, 1970:396).

One issue in federal lands management is the controversy over multiple versus single use. While various uses of the land may be compatible, it does not follow that the users of the land will be compatible. Discussions between ranchers and conservationists, or between loggers and recreationists, over the desired use of these lands continue. Agreement is difficult.

A related issue, and the focus of this study, is the amount of "property taxes" or compensation the federal government pays to local governments in support of public services: both how the compensation compares to private tax revenue forgone and how it changes with a change in resource use. Federal lands are tax exempt and thus withdrawn for the local property tax base while, at the same time, imposing costs on local governments to provide services to those using the federal lands. However, the federal government does transfer income to local governments (county, road & bridge, and schools) in approximate relationship to federal land holdings in the county.

Over the years, two different federal-public-lands compensation programs have developed. The one is revenue sharing (Fairfax and Yale, p. 17). Revenue sharing refers to revenue receipt sharing, i.e., to share revenues gained from economic activity on the public lands. Revenue sharing on Forest Service lands goes to fund local roads and schools. A percent of grazing fees from use of Bureau of Land Management land pays for range improvements. Revenue sharing represents a form of local sales tax on gross receipts.

The other is payments-in-lieu-of-taxes or PILTs (Fairfax and Yale, pp. 18-19). Federal PILTs are made directly to county governments based on a formula that factors in county population, federal acreage, and revenue sharing funds. The U.S. Treasury identifies both of these programs as "general fiscal assistance aids" to localities (US Treasury Rpt, 1985). PILTs are a form of property tax payments.

The only tax denied by federal ownership is the property tax on the land. Raimondo (p. 36) showed the value of studying Federal public land compensation using the private taxation analogy such as using a tax equivalency approach. He points out that the alternative costs-and-benefits approach can lead to misleading results depending on factors chosen.

Justifications for these federal "tax" payments to counties with federal land include: recognition of the extensive tax exempt status of federal lands; a relief from disadvantages caused by development of federal lands; and compensation for loss

of self-determination inherent in having federal decision making dominate local development (Fairfax and Yale, p. 38).

Yet, people are interdependent. Public policy either "encourages conflict or sets mutually advantageous possibilities for joint action" (Schmid et. al., 1983:4). Through federal compensation formula, the current extractive resource use policies on public lands may be reinforced in many rural areas. Several authors cite the importance of federal compensation in public lands management practices (Harvey; Hackworth; Powell; Hagenstein; and ACIR).

Harvey (p. 89) points out that federal revenue sharing was developed out of the bargaining power of timber industry representatives.

Hackworth (p. 70) found that counties in Oregon with greater acres of federal land relative to acres of private land resulted in lower property tax rates.

Powell (p. 21) studying western Oregon's public lands, concluded that federal revenues were greater than the contribution from the private timber receipts. Powell's results may be biased upward relative to Idaho's situation because of the very productive nature of these forests and the fact that USFS revenue-sharing receipts are based on harvested timber.

Hagenstein (p. 92) concludes that as long as payments are tied to revenues from the sale of resources, federal land use is limited to timber production: a hypothesis tested in this study.

The Advisory Commission on Intergovernmental Relations (p. 66) observed that incentives from Federal sharing revenues often

favor extractive uses and support practices that earn the most revenues for local governments. If this is true, then federal compensation will influence how lands are used. By the same token, if local governments could earn the same revenues with other uses, it would help eliminate this influence. Federal compensation that does not offset the lost property tax revenues to counties may provide seeds for conflict and, ironically, work to maintain the status quo in rural counties even as the federal land use policies are changing.

These studies on the tax equivalency question and the impact of compensation on local governments may not generalize well to Idaho. Information on federal tax or use equivalence in Idaho is limited. No study had been done exclusively on Idaho counties. In only 2 of the studies were various Idaho counties included (CRS, 1987:208; ACIR, 1978:56).

The purpose of this study is to analyze the federal compensation on public lands in Idaho relative to private tax revenue foregone under current and alternative resource use practices. In light of all the increased conflicts caused by the multiple use mandate, knowing how Idaho's local governments are affected by federal compensation can help understand the congruence or lack thereof between federal resource use objectives and local government compensation.

The specific objectives are:

1. to compare federal compensation received to property taxes forgone on public lands under current resource use practices, i.e., tax equivalency.

2. to compare federal compensation received to property taxes
forgone on public lands under alternative resource use
practices, i.e., use equivalency.

II. The Theory of Tax and Use Equivalency

The focus of this study is on "tax equivalency" and "use
equivalency" measures of Federal compensation on public lands. In
this study, it is assumed that all costs and benefits of federal
ownership will be reflected in local government budgets and,
therefore, in private property tax levels, i.e., private land
owners have taken into account the presence of federal lands in
decisions on where to locate. Further, it is assumed that
services required by both private and public land ownership are
comparable. Tax equivalency approximates the fiscal burden
associated with public land ownership.

A. Tax Equivalency

Tax equivalency is the ratio of federal compensation on the
public land to private tax revenue foregone under current
resource use practices. Data on tax equivalency will answer the
question of whether federal compensation generates as much public
revenue for local government as property tax revenues on an
equivalent amount of private land.

To test if federal compensation has provided equivalent tax
dollar to local governments in Idaho, the following tax
equivalency approach will be used:

$$\text{Total Tax Equivalency Ratio} = \frac{\text{Total Federal Compensation}}{\text{Total Tax Revenues Foregone}}$$

This equation is in the form $\beta = Y/X$

Where β is the total federal land tax equivalency ratio,

Y is the total federal land compensation,

X is the total federal land tax revenue foregone.

By rearranging terms, the model of tax equivalency becomes:

(1) $Y = \beta X$.

A general stochastic form of equation (1) is:

(2) $Y = \beta_0 + \beta_1 X + \varepsilon$.

Where β_0 is zero, i.e., there would be neither private tax revenues foregone nor federal compensation paid if there were no land such that the regression goes through the origin.

Equation (2) is estimated as,

(3) $Y = b_1 X + \mu$

Where:

b_1 is the estimate of coefficient of tax equivalency, and μ is the error term.

A 95% confidence interval of β_1 estimate of tax equivalency over the 44 counties of Idaho is:

$b_1 - (2 \times \text{standard error}) < \beta_1 < b_1 + (2 \times \text{standard error})$.
If this confidence interval includes 1.0, then, on average, federal compensation received by each county equals private tax revenues foregone, i.e., federal compensations equals private property taxes that would be generated on the same lands.

Therefore, the null hypothesis of tax equivalency is:

H_o: $\beta_1 = 1$.

And the alternative hypothesis is of tax equivalency is:

H_a: $\beta_1 \neq 1$.

This implies that, on average, counties in Idaho receive either more or less in federal compensation payments than they would if the public grazing and forest lands were privately owned.

The above analysis will provide an equivalency ratio for total federal compensation divided by total revenues foregone. It is also desirable to obtain a tax equivalency ratio separately for public grazing land and public forest land under current resource uses. Therefore,

(4) $Y_f = b_{f1}X_f + \mu$

Where b_{f1} is the Forest Service land tax equivalency ratio,

Y_f is the Forest Service land compensation,

X_f is the Forest Service land tax revenue foregone.

The null hypothesis for Forest Service tax equivalency is,

H_o: $\beta_{f1} = 1$.

The comparable null hypothesis for Bureau of Land Management land is,

H_o: $\beta_{g1} = 1$.

The interpretation of these null hypotheses is 'local governments in Idaho receive as much in federal compensation on either Forest Service or Bureau of Land Management[1] lands as they would if these lands were privately owned.'

B. Use Equivalency

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1 The disposition of grazing revenue sharing highlights the quasi-public nature of federal land users. These funds must be spent on public grazing land improvements, but technically they will benefit only those ranchers with grazing permits for specific grazing districts. For these reasons grazing revenue sharing will be included in the public compensation totals.

A "use equivalency" is measured as the ratio of federal compensation to private tax revenue forgone on public land under alternative resource use scenarios. Data on use equivalency can address the question of whether local government would receive equivalent compensation independent of the resource use, eg., logging, grazing, recreation, or wilderness. The economic and geographical diversity of Idaho's counties affords a wide range of conditions on which to view the effects of changing circumstances on federal compensation programs. The results of this study could generalize to the Intermountain West.

Will replacing timber harvests with recreational uses affect payments to counties, and therefore, tax equivalency? Using the results from the total federal land compensation as a base line, a change will be induced in USFS generated revenues and PILTs to view the total effects on federal compensation to local governments.

In scenario a, current timber generating revenues will be cut in half while recreational generated revenues will be doubled. Since timber harvests are connected to Knutson-Vandenberg reforestation collections and road purchaser credits, these also will be reduced by 50%. Salvage sale income will remain. It is independent of regular timber sales. Recreational generated income that will be doubled will include Class 4, recreation in undesignated areas, and Class 7, admission and user fees.

The estimated scenario-one use-equivalency equation is,

(4) $Y_a = b_{a1}X + \mu$.

Where:

b_{a1} is the total federal land use equivalency ratio under scenario one assumptions,

Y_a is the total federal land compensation under scenario one assumptions,

X is the total federal land tax revenue foregone.

The null hypothesis of the scenario-one total use-equivalency on all federal land is,

H_o: $\beta_{a1} = 1$.

The interpretation of this hypothesis is that a 50% reduction in timber revenue sharing and a 100% increase in recreation revenue sharing results in local governments in Idaho receiving, on average, total federal compensation equal to private property tax revenue foregone.

Scenario b includes the changes in the first scenario. In addition the second scenario assumes that Congressional Bill S. 455, introduced in February 1993, is fully operational. The main components of the Bill provide for modifications of the payment-in-lieu-of-taxes such that the maximum payment per entitlement acre increases from $0.75 to $1.65, while the minimum payment increases from $0.10 to $0.22 per entitlement acre. A population based maximum payment would still be in place, extending from $550,000 for counties with populations of 5,000 and below to a maximum payment of $2,200,000 for those counties with populations over 50,000.

The estimated scenario-b, total use-equivalency equation is similar to that for scenario a above. The null hypothesis under scenario two use equivalency on all federal land is,

H_o: $\beta_{b1} = 1$.

The null hypothesis implies that local governments in Idaho receive as much in federal compensation payments from the proposed PILT Bill S 455 and the land use changes in Scenario 1 as from private property tax revenues foregone.

III. Data

Data for compensation from public lands comes from the specific federal agencies. These data are listed in table 1.

Federal compensation revenues come from three forms of payments. National forest revenues from 1990, which are paid to the counties in 1991. Grazing receipts for 1991 are used, along with PILTs from 1992 (Table 1). Since 1992 PILTs offset some 1991 revenue sharing payments, it was felt this would provide the closest approximation of total federal compensation.

To determine total federal compensation for grazing only, grazing receipts are added to that portion of PILTs that went to cover lands that were used for grazing, i.e., not forested lands. The same procedure was run for forested lands. That portion of PILTs that covered public forest lands was added to USFS revenues from each county.

A model of federal land payments-in-lieu-of-taxes to Idaho counties is presented in Cooke and Dailey (pp. 7-11, 17). This model was put to use to determine federal compensation in the use equivalency scenarios. The procedure was as follows. First, new

forest land use revenues were calculated using the changes described. This resulted in changes to the 25% payment to counties.

Second, these new amounts for each national forest were cycled through the percent of each national forest in each county, to gain new USFS revenues to each county.

Third, 70% of each county's USFS revenue sharing receipts were divided between county highway departments and independent highway districts.

Fourth, new payments to county highway departments and county BLM mineral leasing payments were added into the PILT formula to get new county PILT payments.

Finally, adding the new PILT amounts together with the revenue sharing payments from the USFS and grazing funds produced the new federal compensation amounts shown.

Data on private revenue foregone is presented in table 2. These data are from the Idaho State Tax Commission.

For purposes of this study, public lands are seen as being used or could be used for the same commercial purposes, grazing and/or timber production, as adjacent privately owned lands. It is assumed that if uses or potential uses are the same, then the basis for tax purposes should be the same. By determining the value for private grazing and private forest lands for each county and applying this to similar public lands within each county, a comparative value can be derived.

To determine estimated private taxes foregone, public lands in each county were classified by state land categories. Public

grazing lands was classified as "Category 5" land, i.e., dry grazing land without irrigation.

Forest lands classification was not so simple, however. In Idaho, the tax on forest timber and land are combined. The classifications for forest land taxation is based on the productivity of lands. There are two major categories for private forest land in Idaho. Category 6 forest lands are productive forest lands and account for 80% of private revenues collected from this source (Id State Tax Commission, 1992). Category 7 forest lands are referred to as bare forest land (Id Code 35, 17 Title 63). These account for approximately 20% of private forest tax revenues.

It is recognized that not all public forest lands will be highly productive, for three major reasons. First, the northern and central Idaho forests, with higher moisture levels, have the capability to produce more harvestable timber than southern Idaho forests. Second, public lands often have geographical constraints, such as swampy areas or rocky outcroppings, that make timber production limited. Third, environmental regulations, such as concerns over soil erosion or watershed protection for fish habitats, may limit harvesting of timber even if it is available.

With these concerns in mind, it is highly unlikely that most public forest lands will compare with productive (Category 6) private forest land values. It is also unlikely that all public forest lands will fit into bare forest land designation (Category 7). (The amounts of USFS revenue sharing receipts received by

several Idaho counties bears this out.) Therefore, a comparison of all public forest lands with only Category 6 or only Category 7 private forest land values would not be reasonable. Therefore, this study compares actual federal forest land compensation to foregone revenue from an equivalent area of private forest land that is assumed to be a combination of 50% productive (Category 6) and 50% bare or unproductive (Category 7).

Since the above analysis can be based on ratios using all Category 7 forest lands and all Category 6 forest lands before figuring the 50% combination, these also will be reported to set a high and low tax equivalency range. Thus, state tax equivalency was figured three ways, 1) using only Category 6 productive forest land values, 2) using only Category 7, bare forest land values, and 3) using an equal proportion of both.

Values for the acres of private grazing lands and forest lands will be figured from the Idaho real property tax rolls, 1991. The tax price per acre for private grazing and forest lands will be figured separately by multiplying market value times the property tax rate. This will be divided by the acres of each type of private land. The tax rate per private acre will then be multiplied by the acres of public grazing and forest lands. The 1992 average rural property tax rates in each county will be used to make assessments.

IV. Results

A. Total Tax Equivalency

The first objective is to compare federal compensation received to property taxes forgone under current resource use practices measured as a tax equivalency ratio.

The total tax equivalency ratio equals 0.95 with a 95% confidence interval of $0.81 < \beta_1 < 1.09$, (n = 44). This result is based on the assumption that foregone forest revenues equal 50% Category 6 productive forest lands and 50% Category 7 bare forest lands.

This result shows that, on average, federal compensation received by local government under current resource use practices are not significantly different than private tax revenues foregone. There is no difference between the revenues provided by federal compensation and the revenues foregone from lost property taxes, based on assumptions given, for the year 1991. Alternatively, federal compensations equals private property taxes that would be generated on the same lands.

On the one hand, if foregone forest revenues on Category 6, productive forest lands only is assumed, then the total tax equivalency ratio equals 0.74, with a 95% confidence interval equal to $0.64 < \beta_1 < 0.84$, (n = 44). This assumptions leads to the conclusion that federal compensation is significantly less than private tax foregone on productive forest land only.

On the other hand, if foregone forest revenues based on Category 7, bare forest lands alone is assumed, then the total

tax equivalency ratio equals 1.26, with a 95% confidence interval equal to $1.04 < \beta_1 < 1.48$, (n = 44). This assumption shows that federal compensations is significantly more than private tax foregone on bare forest land alone.

These results show also that the category of forest land chosen to represent private forest revenues foregone did have a significant effect on tax equivalency.

B. Forest and Grazing Land Tax Equivalency

The second part of first objective is to separate the total tax equivalency ratio into forest and grazing land tax equivalency ratios. These ratios test the ability of federal compensation to offset lost tax revenues from forest or grazed lands alone.

The grazing land tax equivalency ratio equals 0.44 with a 95% confidence interval of $0.30 < \beta_{g1}$ ß $< .58$, (n = 44). On forest land, the 50% productive and 50% bare assumption for foregone private tax revenues is used.

The forest land tax equivalency ratio equals 1.11 with a 95% confidence interval of $.97 < \beta_{f1} < 1.25$, (n = 34). The confidence interval for grazing lands shows that grazing federal compensation is significantly less than foregone private tax revenues. The forest land result reveal that the federal compensation on forest land under current use practices, on average, is not significantly different than foregone private tax revenues.

Summary of Tax Equivalency Confidence Intervals

```
                        Assuming
   Total                Cat. 6 & 7
                        [~~~~~~~~~~]
                     0.81          1.09

           Assuming              Assuming
           Cat. 6                Cat. 7
           [~~~~~]               [~~~~~~~~~~~~~~~]
        0.64      0.84       1.04              1.48

~~~~~~~~~~*~~~~~~~~~~~~~~~~~~~*~~~~~~~~~~~~~~~~~~~*~~~~~~~~
        0.50                  1.00                1.50

    Range Only                Forest Only
    [~~~~~~~~~]                [~~~~~~~~~~]
 0.30        0.58          0.97        1.25
```

To summarize, total federal compensation returned 0.95 of total revenues foregone and is not significantly different than 1.0. It returns the same revenues as foregone property taxes. However, this result depends on the proportion of Category 6 and Category 7 public forest land values in the individual counties. Federal compensation for grazed lands returned only $0.44 to the dollar for grazing revenues foregone, and is significantly less than one. Federal compensation for forested lands returned $1.11 for every dollar lost from foregone private forest property taxes, and is not significantly more than one.

C. Use Equivalence

The second objective is to compare federal compensation received to property taxes forgone under two alternative resource use practices in terms of a use equivalency ratio.

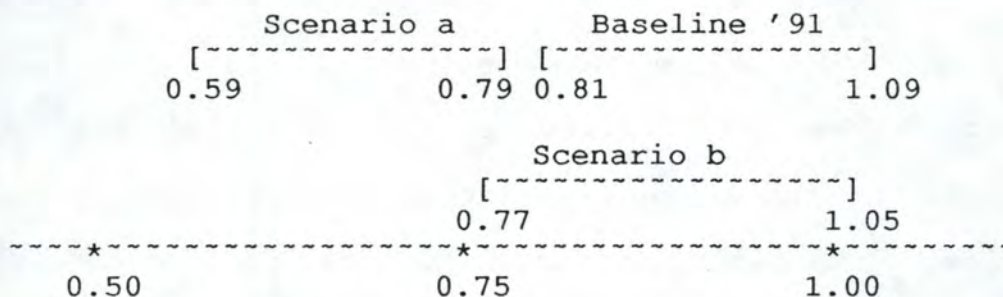### 1. Scenario a: Change in Forest Land Use

In the first use equivalency scenario, it is assumed that timber related revenues were cut in half and recreation revenues

were doubled. The scenario-a use- equivalency ratio equals 0.69 with a 95% confidence interval of $0.59 < \beta_{a1} < 0.79$ (n = 44). This result reveals that a reduction in the timber harvest on federal forest land use would result in a total tax equivalency significantly less than foregone private tax revenues. There is a significant drop in tax equivalence caused by this change in forest land use. A doubling of recreation related revenues in the national forests in Idaho would not offset the loss of half of the timber related revenues. These results of change in forest land use agreed with past studies (Greber, 1990; Hackworth, 1989). Reduced timber harvests in high USFS timber producing areas would significantly reduce payments to counties.

2. Scenario b: Change in Forest Land Use and PILT Payments

In the second use equivalency scenario, it is assumed that 1) timber related revenues are cut in half, 2) recreation revenues are doubled, and 3) the increase in the PILT formula, as proposed in Bill S 455, is in force. The scenario-b use-equivalency ratio equals 0.91 with a 95% confidence interval of $0.77 < \beta_{b1} < 1.05$, (n = 44). This outcome shows that the proposed PILT increase Bill S 455 would result in federal compensation not significantly different from foregone private revenue even at a substantially lower level of resource use. The proposed bill would cover the reduction in state-wide compensation resulting from this change in forest land use. The hypothesis is accepted.

Summary of Use Equivalency Confidence Intervals

```
              Scenario a          Baseline '91
         [~~~~~~~~~~~~~~~~] [~~~~~~~~~~~~~~~~~~~]
         0.59              0.79 0.81              1.09

                           Scenario b
                      [~~~~~~~~~~~~~~~~~~~~]
                      0.77                  1.05
    ~~~~*~~~~~~~~~~~~~~~~~~~~*~~~~~~~~~~~~~~~~~~~~*~~~~~~~~~
         0.50              0.75                  1.00
```

To summarize, if timber and timber related revenues were cut in half in Idaho national forests and recreation generated revenues were doubled, federal compensation to counties would be significantly reduced. The return on property tax revenues foregone would change from $0.95 on the dollar to only $0.69 on the dollar. If the proposed PILT Bill S. 455 were in place today, federal compensation would not be significantly different from foregone private tax revenues even with the timber revenue reductions.

V. Conclusions

The tax equivalency results showed that local public revenues, on average, are no worse off with public land remaining in public ownership. It was also determined that compensation returned more on foregone forest revenues than grazing lands. However, it was shown that these results are sensitive to assumptions about forest land revenues foregone. A comparison of federal compensation to Category 6 productive forest land tax revenue only brought the state tax equivalency ratio significantly below foregone revenue. The opposite is true when Category 7 bare forest land tax revenue only are used.

The use equivalency results revealed that the USFS revenues create a financial self-interest for timber harvests, as far as counties receiving federal compensation. It also suggests that Idaho relies more on USFS timber generated revenues than recreation. The PILT formula, as it is currently set up, does not offset loss of compensation for all changes in land use. This drop in revenues show one source of the preference in Idaho, through the federal compensation formulas, for timber harvesting with its related revenue generating classes of KV collections and road purchaser credits, over recreational use of USFS land. The proposed PILT Bill S. 455, goes a long way toward eliminating the problem of compensation amounts being tied to specific public land use.

The PILT population constraint and low per capita fees in large timber and grazing land counties limits the compensation they can receive from these funds. On the other hand, revenue sharing money is not constrained by population. Consequently, USFS revenue sharing and PILTs are not offsetting. PILTs do not offset loss of all USFS revenues to all counties. If they did, it would provide more stability in revenues to county governments. It would also separate influence of revenue sharing from extractive uses on public land use. From this perspective the multiple use mandate is in conflict with the federal local government compensation program.

There is an extractive use bias implicit in the federal compensation payments to local governments. One way to neutralize this bias is to reduce the degree of influence of revenue sharing

compensation from resource use. The proposed PILT Bill S. 455 is one example of a policy change that would help break the current reinforcing structure to maintain extractive use of public land resources in many counties. Counties dependent on forest service revenues do not have the same measure of stability on which to base decision making on county public expenditures. The Bill S 455 proposed changes in the current PILT payments would be a big step toward providing flexibility for public land use and federal compensation interdependence. The Bill S. 455 changes are non-commodity specific and allow local residents to make choices on how funds are spent.

In conclusion, the effect of federal compensation for public lands on county revenues in Idaho depends on the federal compensation formulas. Ironically, as national trends move away from extractive uses and toward recreation and wilderness uses on public lands, rural local governments move toward increased reliance the associated federal compensation from extractive industries on public land to prove public services. The current federal compensation formulas work at cross purposes with these national trends and Forest Service goals and hurts rural local governments at a time when they are struggling to make this transition.

Table 1: Federal Range and Forest Compensation

County	Range Land ($)	Forest Land ($)	Total Land ($)	Scen. a ($)	Scen. b ($)
Ada	152177	5080	157330	156436	336868
Adams	22892	439977	464736	336016	443258
Bannock	133320	40003	175844	174941	376736
Bear Lake	118865	107097	226213	223043	468723
Benewah	1123	108866	111692	72725	119314
Bingham	242743	0	241268	247029	533291
Blaine	329027	133573	466988	477171	995171
Boise	26157	619198	646912	446951	553804
Bonner	2668	1044392	1049531	755968	1002972
Bonneville	276784	216441	495209	484341	1036623
Boundary	2079	1044767	1046975	758186	933252
Butte	103240	58383	164635	163192	338272
Camas	25210	51557	76981	99171	142791
Canyon	15728	0	15330	15875	34656
Caribou	42893	56898	99799	199234	570234
Cassia	443052	163130	608784	635045	1305045
Clark	36251	166710	203232	165317	211037
Clearwater	6855	1083476	1091828	631101	1033273
Custer	101838	201808	303848	332662	580642
Elmore	348264	652462	1007865	871751	1560551
Franklin	53900	66529	120609	117555	242883
Fremont	148740	300543	449284	432216	883216
Gem	50400	63766	114434	110329	231755
Gooding	189385	0	188752	188752	409404
Idaho	81665	3445696	3543239	2282629	2800629
Jefferson	146005	0	146005	145931	315866
Jerome	76534	0	76534	76534	166268
Kootenai	13442	773096	792623	722295	936941
Latah	3189	378808	389096	274594	364878
Lemhi	95153	515482	610609	505413	823761
Lewis	6049	0	6057	6057	12839
Lincoln	176953	0	176858	176859	375339
Madison	23628	27814	51443	50102	104894
Minidoka	128196	0	131838	131838	285022
Nez Perce	14249	1376	18409	17497	37292
Oneida	136669	40947	184191	185602	395122
Owyhee	413462	0	413568	413568	805568
Payette	50523	0	50405	51231	110898
Power	207771	18123	226419	228392	488423
Shoshone	11075	3194057	3204773	2373107	2520087
Teton	28140	55442	83583	80700	166318
Twin Falls	460389	46522	506912	513422	1091600
Valley	58752	1548941	1610521	1137590	1383099
Washington	148233	143244	297619	282522	583619
State	5153686	16814220	22048781	17750884	28112233

Table 2: Private Range and Forest Revenue Foregone

| County | Range Rev. Foregone ($) | Forest Rev. Foregone | | |
		Cat. 6 ($)	Cat. 7 ($)	Cat. 6/7 ($)
Ada	102025	3959	1778	2869
Adams	52348	234534	169119	201827
Bannock	84571	25108	17394	21252
Bear Lake	100688	48614	33679	41147
Benewah	36126	89209	55084	72147
Bingham	158120	0	0	0
Blaine	241301	177599	123037	150318
Boise	99176	613077	331217	472148
Bonner	31189	929777	486211	707995
Bonneville	220849	114189	79107	96648
Boundary	62742	967556	664269	815913
Butte	249609	147080	101894	124487
Camas	103391	116242	80531	98387
Canyon	4438	0	0	0
Caribou	205394	79021	54744	66883
Cassia	308472	138776	96141	117459
Clark	123693	102728	76988	89858
Clearwater	43570	1456664	598144	1027405
Custer	300724	1960281	908410	1434346
Elmore	398547	771798	302110	536954
Franklin	43071	25772	17854	21813
Fremont	131256	149714	103719	126717
Gem	33842	50997	28515	39756
Gooding	72822	0	0	0
Idaho	189234	3776340	1260450	2518395
Jefferson	82967	0	0	0
Jerome	22774	0	0	0
Kootenai	28982	461497	268279	364889
Latah	4787	307516	142837	225177
Lemhi	198710	2093255	970032	1531644
Lewis	3962	0	0	0
Lincoln	171141	0	0	0
Madison	28135	11799	8174	9987
Minidoka	48744	0	0	0
Nez Perce	6157	2288	1208	1749
Oneida	171267	55455	38418	46937
Owyhee	1456820	0	0	0
Payette	22306	0	0	0
Power	115755	12219	8465	10342
Shoshone	441411	3248626	1690960	2469793
Teton	16907	25045	17351	21199
Twin Falls	151624	33684	23336	28511
Valley	360721	1301997	768085	1035041
Washington	81763	92523	44190	68357
State	6767592	19624954	9522943	14598351

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