**Example flow of money under HF 586 for land purchased with Outdoor Heritage Fund Money**

(Similar flow for purchases by the Environmental and Natural Resource Trust Fund)

**Legislature**

**County**

**Sept.1, 2018**

Provides following information to **DOR**:

1. property tax info on all payment eligible lands purchased between **7/1/17-6/30/18**

2. the withdrawal needed from SBI for CY 2018 property taxes for land-related local govts.

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**December 2018**

Calculates payments to other local governments providing land related services

**Department of Revenue (DOR)**

**Oct. 31, 2018**

**C**ommissionerwithdraws appropriate amount (30 x property taxes x share funded by OHF) from Outdoor Heritage trust fund payment account for eligible acquisitions in all counties and deposits it in the county-owned special account in SBI

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**November 31, 2018**

**C**ommissioner withdraws money for all counties from SBI account and gives each county its share

**Dept. of Natural Resources (DNR)**

informs the **county** and **DOR** of land purchase including purchase price and share from OHF

Appropriates $ from OHF **in FY 2018 or 2019** to make in- perpetuity payment for land X

Appropriates $ **in FY 2018** from

Outdoor Heritage Fund (OHF) to buy land X

Land X is purchased in a County on December 15, 2017 – 50% with OHF money

**December 15, 2018**

County makes in- lieu property tax payments to local governments providing land related services