

## § 1881.1

(viii) Lands located in the vicinity of Purgatory River Canyon and Pinon Canyon, Colorado, that were acquired by the United States after December 23, 1981, to expand the Fort Carson military installation.

(2) *Entitlement lands* do not include:

(i) Lands that were owned or administered by a State or unit of local government and which, at the time title was conveyed to the United States, were exempt from payment of real estate taxes. However, beginning October 1, 1978, this exclusion shall not apply to any entitlement land which is or was acquired by a State or unit of local government from private parties for the purpose of donation of such land to the Federal Government and which is or was donated within eight years of the date of acquisition thereof by the State or unit of local government.

(ii) Any land for which any money was paid to a unit of local government pursuant to the Act of August 28, 1937 (50 Stat. 875) or the Act of May 24, 1939 (53 Stat. 753) in that fiscal year.

(d) *Money transfers* means money or cash payments received by units of local government under the statutes in section 4 of the Act, 31 U.S.C. 1604. The term does not include payments made to a State and distributed by the State directly to a school district or other single or special purpose governmental entities, or payments distributed by the State to the unit of local government which the unit of local government is required by State law to pass on to a school district or other independent single or special purpose governmental entity.

(e) *Authorized officer* means that official within the Bureau of Land Management delegated the authority to carry out the provisions of the Act.

(31 U.S.C. 1601-1607; 92 Stat. 1319, 1321-1322; 92 Stat. 171)

[42 FR 51580, Sept. 29, 1977, as amended at 45 FR 47619, July 15, 1980; 48 FR 42817, Sept. 20, 1983; 50 FR 1305, Jan. 10, 1985]

### § 1881.1 Procedures.

#### § 1881.1-1 Procedures, general.

(a) The minimum payment shall be \$100 to any one unit of local government under both sections 1 and 3 of the Act, in aggregate.

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(b) If money actually appropriated by Congress for distribution during any fiscal year is insufficient to provide full payment to each unit of local government, all payments due to eligible recipients in that fiscal year shall be reduced proportionally, to the extent determined necessary by the authorized officer.

### § 1881.1-2 Procedures, section 1 payments.

(a) The authorized officer shall determine which governments are units of general local government eligible to receive payments under section 1 of the Act in accordance with section 6(c) of the Act and the definitions in § 1881.0-5 of these regulations. In resolving questions about the eligibility of any unit of general local government and the status of entitlement lands, the authorized officer may consult with the Bureau of the Census, officials of the appropriate State and local government, and officials of the agency administering the entitlement lands.

(b) In order to determine which units of local government are entitled to receive payments under the act, the authorized officer shall obtain the data necessary for making computations pursuant to the formula in section 2 of the Act as follows:

(1) The amount of entitlement lands within the boundaries of each unit of local government as of the last day of the fiscal year preceding the fiscal year for which the payment is to be made and the amount of payments made directly to those governments pursuant to the laws listed in section 4 of the Act shall be obtained from the administering Federal agencies;

(2) The amount of money transfers made by the State to eligible units of local government pursuant to the laws listed in section 4 of the Act shall be obtained from the Governor or his designated officials;

(3) The population of each unit of local government shall be obtained from current Bureau of the Census statistics.

(c) The authorized officer shall compute and certify the amount of payment to be made each unit of local government based on (1) the formula and limitations set forth in section 2 of the

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Act and (2) the amount of actual appropriations.

(d) No computation will be certified by the authorized officer for payment until the Governor of the State in which the unit of local government is located or his delegate has provided the authorized officer with:

(1) A statement of the amount of all money transfers received during the previous fiscal year<sup>1</sup> by each entitled unit of local government from the State from revenues derived under those laws listed in section 4 of the Act; and

(2) A written certification by a State Auditor, an independent Certified Public Accountant or an independent public accountant, licensed on or before December 31, 1970, that the statements furnished by the Governor or his delegate have been audited in accordance with auditing standards established by the Comptroller General of the United States in *Standards for Audit of Governmental Organizations, Programs, Activities and Functions*, available through Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, and in accordance with the audit guide for payments in lieu of taxes issued by the Department of the Interior. Such audit certifications will be required for statements submitted for the computation of payments authorized by section 1 of the Act for:

(i) Payments to be made for fiscal years beginning on or after October 1, 1979; and

(ii) Prior fiscal year payments as may be required by the Office of the Inspector General, Department of the Interior.

The Authorized Officer may waive the requirement for audit certifications where information contained in statements furnished by the Governor or his delegate is verified by the General Accounting Office, the Office of the Inspector General, or other qualified Federal Officials, or where such verification is determined to be unnecessary.

<sup>1</sup>For fiscal year 1977, the transition quarter, July 1, 1976 to September 30, 1976, shall be excluded.

(e) The Office of the Inspector General, U.S. Department of the Interior, will provide appropriate assistance to the Director, Bureau of Land Management to facilitate the implementation and administration of the audit requirements specified in paragraph (d)(2) of this section pursuant to the provisions of sections 4 and 6 of the Inspector General Act of 1978 (92 Stat. 1102-1103, and 1104-1105). The Office of the Inspector General will develop appropriate audit guides to be used by State auditors, independent Certified Public Accountants or an independent public accountant, licensed on or before December 31, 1970, for auditing the statements of the Governors or their delegates and submitting audit certifications specified in paragraph (d)(2) of this section. Copies of the audit guides will be furnished to the Governor or his delegate each year. Questions pertaining to the use or application of this guide should be referred to the Office of Inspector General, U.S. Department of the Interior, Washington, D.C. 20240.

(f) If a unit of general local government eligible for payments under this part reorganizes, the authorized officer shall, for the fiscal year in which the reorganization occurred, calculate payments as if the reorganization had not occurred and issue any payments due under this part jointly to all of the newly formed units of general government.

(31 U.S.C. 1601-1607, (92 Stat. 1319, 1321-1322), (92 Stat. 171))

[42 FR 51580, Sept. 29, 1977, as amended at 45 FR 47619, July 15, 1980; 50 FR 1305, Jan. 10, 1985]

### § 1881.1-3 Procedures, section 3 payments.

(a) The authorized officer shall make payments to qualified units of local government under section 3 of the Act, provided that the administering agencies supply information as follows:

(1) Acreage or interests in land for which payments are authorized within the boundaries of each qualified unit of local government; and

(2) Such other information as may be required to certify payments to qualified units of local government.

(b) Counties receiving payments in excess of \$100 shall distribute those