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W [bridgeslibrarysystem.org](http://bridgeslibrarysystem.org)

To: Chief Elected Officials/Administrators in Municipalities with Libraries, Library Directors  
From: Karol Kennedy, Bridges Library System Director  
Re: Waukesha County Library Tax Exemption Notice  
Date: August 19, 2024

**Annually, Waukesha County sets a special levy for library services. The funds are distributed to public libraries to compensate them for use by non-residents of their communities. State law (ss. 43.64(2) Wisc. Statutes) provides that municipalities with libraries may avoid double taxation and exempt themselves from this special levy if they meet certain conditions:**

- Exempting library municipalities must levy and expend an amount equal to or greater than the mill rate set by Waukesha County in the preceding year with the exception of joint libraries whose participating municipalities have an alternate option for exempting which is to levy and expend an amount not less than the average of the previous 3 years (ss.43.64 (2)(c)).
- Exempting library communities are required to provide written notification to the county annually.
- The County Code requires that the notification be from the **local governing body** rather than from the clerk alone.
- The County Code also requires a deadline of September 30 so that the County Executive Budget available to supervisors and the general public can properly reflect the county library taxation levels in the Adopted Budget in November.
- Exempting communities must also have a library that meets or exceeds minimum service levels and quality assurance standards (included in the Waukesha County Library Services Plan and formally adopted by the Waukesha County Board of Supervisors in 2022) which are certified by the library board. (The libraries have already received their standards certification letters.)

If you would like to exempt your municipality from the Waukesha County library tax, the form (on page 2), **Request for Exemption from Waukesha County Library Levy 2024 Tax for 2025 Purposes** must be completed, approved by the municipality's governing body, signed, and returned to Bridges Library System no later than September 30, 2024. A copy of your adopted municipal ordinance or resolution certifying that your library appropriation meets or exceeds the requirements is also required. Email submission is acceptable as long as the form includes the actual signature.

Thank you for providing library services to our citizens. Strong libraries build strong communities and your commitment to support your library is vital and valued!

**Serving the libraries of Waukesha and Jefferson Counties**

OUR MISSION: Improving member libraries through leadership, collaboration, & support

**Request for Exemption from Waukesha County Library Levy  
2024 Tax for 2025 Purposes**

**Name of Community:**

**Name of library:**

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We recognize that, pursuant to 43.64 of Wisconsin Statutes, to obtain an exemption from the 2024 county library levy for 2025 purposes, the municipality must certify that during budget year 2025, its library will be provided and be allowed to expend no less than the county library tax rate in the prior year, \$0.201553 per \$1,000 Equalized Value.

In the case of a joint library, an alternate exemption option exists pursuant to ss 43.64 (2) (c). Under this language, each participating municipality in the joint library has the option to certify that during its budget year 2025, the library will be provided and allowed to expend no less than the average of the funding levels of the previous 3 years.

We further recognize that, pursuant to state law, listed funding must be only from municipal sources, not the entire library budget. Reported amounts must exclude fines, fees, and other revenues. Capital expenditures are excluded as well.

I am authorized to certify that the governing body of the municipality has enacted an ordinance or resolution pledging that it will appropriate and allow the library to expend no less than a rate of \$0.201553 per \$1,000 of the actual state Equalized Value amount for the community that was published by the state on August 15, 2024 or, in the case of a joint library whose municipality may choose this option, that the participating municipality will appropriate and allow the library to expend no less than the average of the funding levels of the previous 3 years.

The community meets its requirement stated above and is therefore eligible for exemption from the 2024 Waukesha County library levy.

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**Name and Title of Person filling out this form:**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

**This form, along with a copy of the municipal resolution/ordinance, must be filed no later than September 30, 2024.**

Send to:

Bridges Library System

741 N. Grand Avenue, Suite 210

Waukesha, WI 53186

Or email to [kkennedy@bridgeslibrarysystem.org](mailto:kkennedy@bridgeslibrarysystem.org)