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Connie Meyer, System Director  
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## Memorandum

To: Chief Elected Officials/Administrators in Communities with Libraries, Member Library Directors  
From: Waukesha County Federated Library System Director Connie Meyer *Connie G Meyer*  
Re: County library tax exemption notices  
Date: August 5, 2015

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

- Exempting library communities 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)). Last year's mill rate was impacted due to the Town of Lisbon's change from a library community to a non-library community effective January 1, 2015. The mill rate is projected to stabilize this year.
- 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 Code also requires a deadline date of September 30 so that the County Executive Budget available to supervisors and the general public can properly reflect the Federated Library taxation levels in the Adopted Budget in November.
- For 2016 tax purposes, exempting communities must also have a library that meets or exceeds minimum county standards as certified by the library board. (The libraries have already received their standards certification letters.)

If you would like to exempt your community from the Waukesha County library tax, the form (on page 2), ***Notice of Exemption from Waukesha County Library Levy 2015 Tax for 2016 Purposes*** must be approved by the Municipality's governing body, signed, and returned to WCFLS no later than September 30, 2015. 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 financially support your library is important and valued!

**Notice of Exemption from Waukesha County Library Levy  
2015 Tax for 2016 Purposes for Joint Libraries**

**Name of Community:**

**Name of library:**

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We recognize that, pursuant to ss 43.64 Wisconsin Statutes, to obtain an exemption from the 2015 county library levy for 2016 purposes, the municipality must certify that during budget year 2016, its library will be provided and be allowed to expend no less than the county library tax rate in the prior year, \$0.286303 per \$1,000 Equalized Value.

In the case of 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 2016, the library will be provided and allowed to expend no less than the average of the funding levels of the previous 3 years.

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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 \$0.286303 per \$1,000 of the actual state Equalized Value amount for the community that is published by the state on or about **August 15, 2015** 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 2016 Waukesha County library levy.

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

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**Signature**

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**Date**

**This form must be filed no later than September 30<sup>th</sup> 2015.**

**Waukesha County Federated Library System  
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