



**City of Waukesha**  
201 Delafield Street  
Waukesha, WI 53188  
Tel: 262.542.3700  
waukesha-wi.gov

## City of Waukesha Cover Sheet

<b>Committee:</b> Common Council	<b>Meeting Date:</b> September 16, 2025
<b>ID Number:</b> ID #25-02159	<b>Ordinance/Resolution Number (if applicable):</b> <b>2025-21</b>
<b>Name of Submitter:</b> <b>Bruce Gay</b>	<b>Target Next Board/Council Meeting Date:</b> September 16, 2025
<b>Agenda Item Title:</b> <b>Review and possible action on 2026 municipal exemption from Waukesha County Library Tax.</b>	

**Issue Before the Board/Council:** The Council should approve a resolution certifying that the City will fund the Waukesha Public Library in 2026 at least at \$2,115,584 in order to exempt the City from paying the Waukesha County Library tax in 2026.

**Options & Alternatives:** If the resolution does not pass Waukesha County could tax City of Waukesha residents for library services, as the county taxes municipalities currently without a library.

**Additional Details:** This action comes up annually as part of exempting the City from the County Library Tax, as detailed in the Waukesha County Library Services plan. The City has regularly supported the library far above this minimum amount to exempt from the County Library Tax.



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**What is the Strategic Plan Priority this item relates to:** Financial Sustainability

**What impact will this item have on the Strategic Plan Priority?** Failure to exempt the City from the County Library Tax would mismanage City resources and provide no benefit to City taxpayers.

**Financial Remarks:** There are no expenditures connected to this resolution. Again, the financial impact would only be if the Council choose not to exempt from the County Library Tax.

**Suggested Motion:** I move that the Council certifies to Waukesha County and the Bridges Library System that the City's 2026 tax levy for public library services, and expenditures for its library fund, will exceed \$2,115,584.

**Reviewed By:**

<b>Finance Director</b>	<b>Date Reviewed</b>
<b>City Attorney</b>	<b>Date Reviewed</b>
<b>City Administrator</b> <i>Anthony Brown</i>	<b>Date Reviewed</b> 09/12/2025

**Common Council  
City of Waukesha, Wisconsin**

Resolution No. 2025-21

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**Resolution Certifying Library Tax Levy for Fiscal Year 2026**

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**Whereas** Wisconsin Statutes §43.64 authorizes counties to levy a tax to provide funds for public library service and to include such tax in the total taxes levied under Wis. Stats. §70.62(1); and

**Whereas** Wis. Stats. §43.64(2)(b) allows a city to be exempted from such county library tax provided the city certifies to the county that the city levies a tax and expends an amount for public library service at least equal to an amount calculated by applying a formula stated in the statute; and

**Whereas** the formula is based on the county library tax rate from the previous year and the equalized assessed value for the municipality in the current year; and

**Whereas** the City of Waukesha's 2025 Equalized Assessed Value is \$10,498,558,100 and the County Library tax rate is \$0.000201512; and

**Whereas** the figure for the City of Waukesha to exempt from the county library tax pursuant to Wis. Stats. §43.64(2)(b) is \$2,115,584; and

**Now, therefore, be it resolved** that the Common Council for the City of Waukesha certifies to Waukesha County and the Bridges Library System that the City's 2026 tax levy for public library services, and expenditures for its library fund, will exceed \$2,115,584

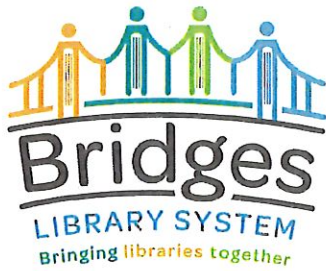
Adopted by the Common Council the 16<sup>th</sup> day of September 2025.

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Shawn N. Reilly, Mayor

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Attest: Katie Panella, City Clerk



741 N. Grand Ave., #210  
Waukesha, WI 53186

P 262.896.8080  
W [bridgeslibrarysystem.org](http://bridgeslibrarysystem.org)

To: Chief Elected Officials/Administrators in Municipalities with Libraries, Library Directors  
From: Brittany Larson, Bridges Library System Director  
Re: Waukesha County Library Tax Exemption Notice  
Date: August 15, 2025

**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 2025 Tax for 2026 Purposes*** must be completed, approved by the municipality's governing body, signed, and returned to Bridges Library System no later than September 30, 2025. 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!



<p align="center"><b>Request for Exemption from Waukesha County Library Levy</b> <b>2025 Tax for 2026 Purposes</b></p>
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**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 2025 county library levy for 2026 purposes, the municipality must certify that during budget year 2026, its library will be provided and be allowed to expend no less than the county library tax rate in the prior year, \$0.201512 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 2026, 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 \$0.201512 per \$1,000 of the actual state Equalized Value amount for the community that was published by the state on August 15, 2025 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 2025 Waukesha County library levy.

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

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**Signature**

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**Date**

**This form, along with a copy of the municipal resolution/ordinance, must be filed no later than September 30, 2025.**

Send to:

Bridges Library System

741 N. Grand Avenue, Suite 210

Waukesha, WI 53186

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

