

From: Division for Libraries and Technology,  
Public Library Development

The following is provided to assist public libraries in municipalities considering exemption from the county library tax for 2017.

***How does a public library or county calculate qualification for exemption from the county library tax for 2017?***

Under Wisconsin Statute s. 43.64 (2), municipalities with public libraries may be exempt from the county library tax if they appropriate locally an amount above the defined minimum. In order to determine if a municipality may request an exemption from the county library tax for 2017 (the tax the county board will set in the fall of 2016 and expend in 2017), complete the following calculations.

1. Determine the 2015 equalized value of the property taxed for 2016 county library service; i.e., subtract the equalized value of any communities exempting from the county library tax for 2016 (municipalities exempted from the appropriation levy set in the fall of 2015) from the 2015 total county equalized value. 

See <a href="http://revenue.wi.gov/DORReports/2015coappprt.pdf">revenue.wi.gov/DORReports/2015coappprt.pdf</a> for 2015 total county equalized value less TID. See <i>Statistics at the Public Library Level</i> for 2015 ( <a href="http://dpi.wi.gov/pld/data-reports/service-data">dpi.wi.gov/pld/data-reports/service-data</a> ) column BT for municipalities that exempted from the appropriation levy in fall 2015.
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2. Determine the total county library services appropriation for 2016. This is the appropriation made in the fall of 2015 for all 2016 county library service.
3. Divide the appropriation amount determined in step 2 by the equalized value determined in step 1. This is the county library tax levy rate for 2016 (the appropriation made in the fall of 2015).
4. Multiply the county tax levy rate from step 3 by the 2016 equalized value of the municipality being considered for exemption. The result is the minimum amount the municipality must appropriate for 2017 to exempt itself from the county library tax levy for 2017. 

See <a href="http://revenue.wi.gov/DORReports/2016coappprt.pdf">revenue.wi.gov/DORReports/2016coappprt.pdf</a> for the 2016 total equalized value of municipalities less TID.
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5. Compare the minimum amount calculated in step 4 with the 2017 municipal appropriation for the library (the appropriation made by the municipality in the fall of 2016). The municipal appropriation cannot include any state, federal, or county payments provided specifically for library services.

If the municipal appropriation is greater than the minimum amount required for exemption, the municipality may request to be exempted from the county tax. The exemption may be refused if, by September 1 of any year, the county board determines the public library has not complied with any minimum standards of operation approved under s. 43.11 (3) (d).

Municipalities that participate in joint libraries may now be able to exempt by an alternate means as a result of 2013 Act 20 which amends s. 43.64 (2) (c) to read:

*Notwithstanding sub. (2m), any city, village, town, or school district in a county levying a tax for public library service under sub. (1) is exempt from the tax levy if all of the following apply:*

1. *The city, village, town, or school district is included in a joint library under s. 43.53.*
2. *The city, village, town, or school district levies a tax for public library service, less the amount levied for public library capital expenditures, and appropriates and spends for a library fund during the year for which the county tax levy is made an amount that is not less than the average of the previous 3 years.*

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