

**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 2021.

How does a public library or county calculate qualification for exemption from the county library tax for 2021?

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 2021 (the tax the county board will set in the fall of 2020 and expend in 2021), complete the following calculations.

1. Determine the 2019 equalized value of the property taxed for 2020 county library service; i.e., subtract the equalized value of any communities exempting from the county library tax for 2020 (municipalities exempted from the appropriation levy set in the fall of 2019) from the 2019 total county equalized value. | See www.revenue.wi.gov/slfreportsasses sor/2019coapprt.pdf for the 2019 total equalized value of municipalities less TID.
2. Determine the total county library services appropriation for 2020. This is the appropriation made in the fall of 2019 for all 2020 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 2020 (the appropriation made in the fall of 2019).
4. Multiply the county tax levy rate from step 3 by the 2020 equalized value of the municipality being considered for exemption. The result is the minimum amount the municipality must appropriate for 2021 to exempt itself from the county library tax levy for 2021. | See www.revenue.wi.gov/slfreportsas sessor/2020coapprt.pdf for the 2020 total equalized value of municipalities less TID.
5. Compare the minimum amount calculated in step 4 with the 2021 municipal appropriation for the library (the appropriation made by the municipality in the fall of 2020). 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 be able to exempt by an alternate means as a result of 2013 Act 20, which amended 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.*