## **RESOLUTION NO. 2022-13**

A RESOLUTION COMMITTING TO REQUIRED FUNDING FOR THE PEWAUKEE PUBLIC LIBRARY AND REQUESTING EXEMPTION FROM THE 2022 WAUKESHA COUNTY LIBRARY TAX LEVY FOR 2023 PURPOSES

WHEREAS, the Village Board of the Village of Pewaukee recognizes that pursuant to §43.64, Wis. Stats. and the recently enacted Section 43.64 (2)(c), Wis. Stats., in order for joint libraries to obtain an exemption from the Waukesha County library levy for the year 2022 for 2023 purposes, the Village Board must certify that it will expend no less than the average of the funding levels of the previous three years; and

**WHEREAS**, the Village of Pewaukee funded the Pewaukee Public Library \$263,372 in 2020, \$263,679 in 2021, and \$261,180 in 2022 with the average of the three years being \$262,744; and

**WHEREAS**, the Village Board further recognizes that pursuant to state law, listed funding for the Pewaukee Public Library must come only from municipal sources and must exclude fines, fees and other revenues as well as capital expenditures.

**THEREFORE, BE IT HEREBY RESOLVED** by the Village of Pewaukee Village Board that it pledges to appropriate and allow the Pewaukee Public Library to expend no less than \$262,744, thereby exempting the Village of Pewaukee from the 2022 county library levy for 2023 purposes.

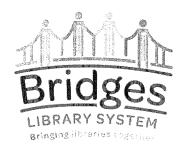
Dated this \( \rho \) day of September 2023.

VILLAGE OF PEWAUKEE

Knutson, Village Board President

ATTEST:

Cassie Smith, Village Clerk



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

262.896.8080

W 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 18, 2022

Annually Waukesha County sets a special levy for library services. The funds are distributed to the county's public libraries to compensate them for use by non-residents. 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 (as revised by the new county library 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 2022 Tax for 2023 Purposes* must be completed, approved by the Municipality's governing body, signed, and returned to Bridges Library System no later than September 30, 2022. 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!

## Request for Exemption from Waukesha County Library Levy 2022 Tax for 2023 Purposes

Name of Community: Village

We recognize that, pursuant to 43.64 of Wisconsin Statutes, to obtain an exemption from the 2022 county library levy for 2023 purposes, the municipality must certify that during budget year 2023, its library will be provided and be allowed to expend no less than the county library tax rate in the prior year, \$0.229096 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 2023, 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 \$0.229096 per \$1,000 of the actual state Equalized Value amount for the community that was published by the state on August 9, 2022 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 2022 Waukesha County library levy.

Name and Title of Person filling out this form:

Signature Resolution No. 2022-13 approved by Village Board

This form, along with a copy of the municipal resolution/ordinance, must be filed no later than 9/6/2022 September 30, 2022.

Send to:

**Bridges Library System** 

741 N. Grand Avenue, Suite 210

Waukesha, WI 53186

Or email to kkennedy@bridgeslibrarysystem.org