



Jefferson County Finance Department

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Municipal Libraries in Jefferson County:

This letter is a reminder to all municipal libraries in Jefferson County that your village or city must tax and appropriate a minimum amount to your library fund for 2026 expenditures in order to qualify for an exemption from the Jefferson County library tax. I have enclosed a spreadsheet that lists the **MINIMUM APPROPRIATION** for each of you to qualify for this exemption. *Note that if your municipality is situated in two counties, you must also coordinate this calculation with that other county.*

I have also summarized below how this calculation is made:

From Wisconsin Statutes 43.64

1. Divide the amount of tax levied by the county for public library service in the prior year by the equalized valuation of property in that area of the county that was subject to the county property tax levy for public library services in the prior year.
2. Multiply the amount determined above by the equalized valuation of property in the city, village, town, or school district for the current year.

Your municipal governing body must also pass a resolution annually requesting an exemption from the county library tax. Section 43.64 of the Wisconsin Statutes requires this procedure to avoid double taxation of your municipality for library purposes.

The County Clerk's office calculates the tax assessment in the middle of November. Please have your resolution acted upon and mailed to arrive by November 1st. If it is not on file when the tax assessment is calculated, your municipality will be taxed as required by Wisconsin Statutes.

An electronic copy of the sample resolution is attached.

If you have any problems or questions concerning this, please feel free to contact me at 920-674-7142.

Sincerely,

Marc A. DeVries, CPA
Finance Director
Jefferson County

Jefferson County Library Exemption Minimum

Prior year rate for Library Levy = 0.000219192
(2024 equalized value, 2025 budget) (2026 Budget Year)

	<u>2025 EQUALIZED VALUE</u>	<u>MINIMUM TO EXEMPT 2026</u>
Village of Cambridge**	10,311,700	\$ 2,260
Village of Johnson Creek	595,175,600	\$ 130,458
Village of Palmyra	195,120,000	\$ 42,769
City of Fort Atkinson	1,513,278,900	\$ 331,699
City of Jefferson	857,361,100	\$ 187,927
City of Lake Mills	991,758,300	\$ 217,386
City of Waterloo	388,929,400	\$ 85,250
City of Watertown **	1,606,566,400	\$ 352,147
City of Whitewater **	131,733,100	\$ 28,875
	<u>6,290,234,500</u>	

** These municipalities have residents in multiple Counties, therefore there are additional aggregate full values that need to be added to their municipal values to determine their needed appropriations. Equalized values are TID out.