JEFFERSON COUNTY
WISCONSIN
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Jefferson County
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September 3, 2025

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 2027 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)

	2026 EQUALIZED VALUE		MINIMUM TO EXEMPT 2027
Village of Cambridge**	10,290,000	$	2,255
Village of Johnson Creek	635,115,700	$	139,212
Village of Palmyra	207,306,900	$	45,440
City of Fort Atkinson	1,677,984,800	$	367,801
City of Jefferson	1,003,334,200	$	219,923
City of Lake Mills	1,102,288,600	$	241,613
City of Waterloo	401,545,100	$	88,016
City of Watertown **	1,749,020,500	$	383,372
City of Whitewater **	137,233,500	$	30,081
	6,924,119,300		

** 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.