

**2005 DRAFTING REQUEST**

**Bill**

Received: **11/21/2005**

Received By: **pgrant**

Wanted: **As time permits**

Identical to LRB:

For: **Curtis Gielow (608) 266-0486**

By/Representing: **John Reinemann**

This file may be shown to any legislator: **NO**

Drafter: **pgrant**

May Contact:

Addl. Drafters:

Subject: **Education - libraries**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Gielow@legis.state.wi.us**

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Exemption from the county library tax

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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FE Sent For:

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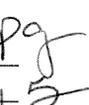
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Exemption from the county library tax ✓

Instructions:

See Attached

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			12/15	12/15			

FE Sent For:

<END>

## Grant, Peter

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**From:** Reinemann, John  
**Sent:** Monday, November 21, 2005 4:40 PM  
**To:** Grant, Peter  
**Subject:** RE: Bill request

Fair enough. Thanks for the update. I was confused for a moment but frankly library funding isn't my cut of meat so I'm slow to the draw on this issue.

I am informed that Mequon supports the provision in SB 273 re: excluding capital expenditures from the current exemption test, so please put that in the draft. Thanks again Peter.

John

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**From:** Grant, Peter  
**Sent:** Monday, November 21, 2005 4:37 PM  
**To:** Reinemann, John  
**Subject:** RE: Bill request

John, I think I e-mailed you too hastily. The exemption applies only if the city, town, village, or school district satisfies two conditions: it must levy a tax for library services, and it must spend an amount at least equal to the average of the previous 3 years. So please ignore my first question. But I'm still curious about the second. Thanks.

Peter

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**From:** Reinemann, John  
**Sent:** Monday, November 21, 2005 4:32 PM  
**To:** Grant, Peter  
**Subject:** RE: Bill request

Thanks Peter. I will ask these where appropriate and get back to you. Rep. Gielow is in tomorrow and I'll be able to put them to him then.

John

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**From:** Grant, Peter  
**Sent:** Monday, November 21, 2005 4:29 PM  
**To:** Reinemann, John  
**Subject:** Bill request

John, I'm confused by one part of the request. Why must a city, town, village, or school district levy a tax for public library service *and* spend for a library fund an amount that is not less than the average of the 3 previous years? Why isn't the test simply whether it *spends an amount* that is not less than the average of the 3 previous years? Also, if the bill is going to exclude capital expenditures, does the requester want to exclude such expenditures from the current exemption test, as in SB 273?

Peter

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**From:** LRB.Legal  
**Sent:** Monday, November 21, 2005 2:52 PM

11/21/2005

**To:** Grant, Peter  
**Subject:** FW: Message for Peter Grant

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**From:** Reinemann, John  
**Sent:** Monday, November 21, 2005 2:49 PM  
**To:** LRB.Legal  
**Subject:** Message for Peter Grant

Dear Peter: I am writing to request that the language contained in RN 0552 (attached) be drafted as a freestanding bill.

We have had a request from a County Board Supervisor in our district to introduce a bill based on the legislative language included in the text of RN 0552. Please draft this as described.

We'd also like to explore drafting this as an amendment to SB 273. Don't bother drafting it just yet, though, we want to make sure that would be okay w/the author(s) of SB 273 before we proceed.

Thanks!

John Reinemann  
Aide to Rep. Curt Gielow  
608-266-0486

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**From:** Julie Winkelhorst [mailto:jwinkelhorst@co.ozaukee.wi.us]  
**Sent:** Monday, November 07, 2005 10:27 AM  
**To:** Rep.Gottlieb; Rep.Gielow; Rep.LeMahieu; Sen.Darling; Grothman, Glenn  
**Subject:** OZAUKEE COUNTY RESOLUTIONS

*Julianne B. Winkelhorst*  
Deputy County Clerk  
262-284-8109  
jwinkelhorst@co.ozaukee.wi.us

RESOLUTION NO. 05-52

ALTERNATE EXEMPTION FROM THE COUNTY LIBRARY TAX

WHEREAS, Ozaukee County does annually adopt a county library tax pursuant to Section 43.64 of the Wisconsin Statutes; and

WHEREAS, this library tax is utilized to provide public library services to county residents who do not live in municipalities that have established public libraries, under Section 43.52 or Section 43.53 of the Wisconsin Statutes; and

WHEREAS, Section 43.64 of the Wisconsin Statutes provides for an exemption from the county's library tax for municipalities which support public libraries with appropriations at a level determined by a formula pursuant to Section 43.64 (2)(b); and

WHEREAS, this formula is fatally flawed in that it utilizes equalized property values to determine required support for public libraries, which has zero correlation to any known standard, such as population growth, and was deemed a poor method by the Wisconsin Supreme Court in reviewing the Milwaukee "Sewer Wars" where property values and not usage was applied to tax for sewer improvements; and

WHEREAS, the increasing equalized value of a municipality's tax base due to market forces and the closure of tax incremental tax districts, with no concomitant increase in population, results in a mandated increase in a municipal property tax to meet the increase of public library appropriations required to qualify for the exemption from the county library tax at a time when property tax freezes are in force and regardless of, and without reference to, an increase in demand for such library services; and

WHEREAS, the inclusion of a librated municipality in the county tax levy, not only subjects such municipality's residents to a double taxation, but that municipality's equalized property value is included in the formula for calculating the exemption requirement for the following year. This will result in the municipality sharing the county library tax one year and being exempt from it the next, on a continuing one year non-exempt, next year exempt basis, a situation so incredible that the State Legislature needs to take immediate action to forestall this consequence; and

WHEREAS, Section 43.15 (2)(b) of the Wisconsin Statutes provides an equitable and rational financial formula as an alternate method for librated municipalities to be exempted from a county library tax by equating such exemption to a county's financial requirement for its support for library services, but requiring, in addition, yearly county board approval.

NOW, THEREFORE, BE IT RESOLVED by the Ozaukee County Board of Supervisors, that the Legislature of the State of Wisconsin should amend Section 43.64 of the Wisconsin Statutes and the Governor should sign into law, with all deliberate speed, the following Sub-section (c) addition which will provide a fair alternative method for a municipality, with the approval of a county board, to exempt itself from the county library tax:

"(c) If approved by a county board, the exemption from the county library tax levy may also be granted if the city, town, village or school district making an application for exemption, levies a tax for public library services and appropriates and expends for a library fund during the year for which the county library tax levy is made, a sum at least equal to an amount that shall maintain its support for public library services at a level not lower than the average of the previous three (3) years, not including capital expenditures."

FURTHER RESOLVED, that copies of this Resolution be sent to Governor Jim Doyle, all State Senators and Representatives, Wisconsin Department of Public Instruction, Municipal Clerks in Ozaukee County, Wisconsin Counties Association, Wisconsin County Clerks, League of Wisconsin Municipalities and the Eastern Shores Library System.

Dated at Port Washington, Wisconsin, this 2nd day of November 2005.

TO WHOM IT MAY CONCERN:

I, Mary S. Marchese, County Clerk for Ozaukee County, Wisconsin, hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Ozaukee County Board of Supervisors on November 2, 2005.

(S E A L)

s/ Mary S. Marchese  
Mary S. Marchese  
County Clerk

s/ Warren R. Stumpe  
Warren R. Stumpe

s/ Donald Dohrwardt  
Donald Dohrwardt

s/ Daniel P. Becker  
Daniel P. Becker

s/ Paul H. Brunquell  
Paul H. Brunquell

s/ Joseph A. Sopko  
Joseph A. Sopko

OZAUKEE COUNTY LIBRARY  
COMMISSION

other  
(in 11/21)

CFB-4128/1

PG:lmk

**2005 SENATE BILL 273**

August 1, 2005 - Introduced by Senators LEIBHAM and BRESKE, cosponsored by Representatives FREESE, ALBERS, KESTELL, BIES, PETROWSKI, DAVIS, OTT, SEIDEL, MCCORMICK, LEHMAN, POPE-ROBERTS, VAN AKKEREN, KREUSER and HAHN. Referred to Committee on Veterans, Homeland Security, Military Affairs, Small Business and Government Reform.

regen.

✓

1 AN ACT *to repeal* 43.12 (5) and 43.60 (1) and (2); *to renumber and amend* 43.58  
2 (2) and 43.60 (3); *to amend* 43.12 (1), 43.12 (5m), 43.13 (3), 43.15 (4) (c) 4., 43.15  
3 (4) (c) 5. (intro.), 43.17 (11) (b), 43.52 (1m), 43.54 (1) (a), 43.54 (2), 43.58 (6) (a),  
4 43.58 (7) (b) and 43.64 (2) (b) 1.; *to repeal and recreate* 43.60 (title); and *to*  
5 *create* 43.15 (5), 43.58 (2) (b), 43.60 (3) (a) (intro.), 43.60 (3) (a) 3. to 5., 43.60  
6 (3) (b), 43.60 (3) (c) and 43.60 (4) of the statutes; **relating to:** ~~various changes~~  
7 ~~to the statutes governing public libraries.~~

exempting a city, town, village, or school district from the county library tax

***Analysis by the Legislative Reference Bureau***

This bill makes various changes to the statutes governing public libraries, including the following:

1. Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate. This bill excludes the amount levied by the county for public library capital expenditures when determining whether a city, town, village, or school district is exempt.

2. The bill provides that regular wages or salary or other recurring payments of a public library may be paid by the appropriate municipal, county, or school district

¶ The bill also provides an exemption  
 from the county library tax; if the  
 for a city, town, village, or school district  
 that levies a tax for public library  
 services, less the amount levied for <sup>public</sup> library  
 capital expenditures; and spends for a  
 library fund an amount that is not  
 less than the average of the <sup>or three</sup> ③ previous  
 years.

FE-SL

county board approves;

**SENATE BILL 273**

**SECTION 24**

1           **SECTION 24.** 43.64 (2) (b) 1. of the statutes is amended to read:

2           43.64 (2) (b) 1. Divide the amount of tax levied by the county for public library  
3 service under sub. (1) in the prior year, less the amount levied for public library  
4 capital expenditures, by the equalized valuation of property in that area of the  
5 county that was subject to the county property tax levy for public library services in  
6 the prior year.

10-6 →

7           **SECTION 25. Initial applicability.**  
8           (1) The treatment of section 43.64 (2) (b) 1. of the statutes first applies to taxes  
9 levied in the year beginning after the effective date of this subsection. ✓

is act

and (c)

10

(END)

10-6 ✓

SEC. CR. 43.64 (2)(c)

43.64 (2)(c) Except as provided under sub. (2m), upon the approval of the county board, any city, town, village or school district in a county levying a tax for public library service under sub. (1) shall be exempted from the tax levy if the city, town, village or school district levies a tax ~~for~~ for public library services and appropriates and spends for a library fund during the year for which the county tax levy is made <sup>an amount that is</sup> ~~at least~~ not less than the average of the previous 3 years. ☺

^ less the amount levied for public library <sup>capital</sup> capital expenditures ^

**Northrop, Lori**

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**From:** Reinemann, John  
**Sent:** Friday, January 20, 2006 3:52 PM  
**To:** LRB.Legal  
**Subject:** Draft review: LRB 05-4128/1 Topic: Exemption from the county library tax

It has been requested by <Reinemann, John> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 05-4128/1 Topic: Exemption from the county library tax