

**VILLAGE OF NORTH FREEDOM
RESOLUTION 2026-005
A RESOLUTION EXEMPTING THE MUNICIPALITY FROM PAYING SAUK
COUNTY LIBRARY TAX - 2027**

WHEREAS, The Sauk County Board levies a county library tax;

WHEREAS, Section 43.64(2)(b) of the Wisconsin Statutes provides such units of government which levy a tax for public library service and appropriate and expend for a library fund as defined by s.43.52 (1) during the year for which the county tax levy is made a sum at least equal to the county library tax rate in the prior year multiplied by the equalized valuation of property in the city or village for the current year, may apply for exemption from this tax; and

WHEREAS, The Village of North Freedom does levy a library tax in excess of the amount calculated in accordance with 43.64(2)(b),

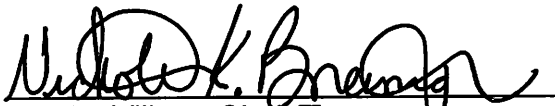
NOW THEREFORE BE IT RESOLVED
that the Village of North Freedom be exempted from the payment of any county library tax as provided in Section 43.64(2)(b) inasmuch as it will expend for its own library fund for 2025 an amount in excess of that calculated in accordance with 43.64(2)(b). Exemption from the payment of said county library tax shall not preclude the Village of North Freedom participation in county library service in all other respects; and

BE IT FURTHER RESOLVED, that confirmed copies of the Resolution be forwarded by the Village Clerk to the Reedsburg Public Library and to the Sauk County Clerk no later than September 30, 2026.

So passed on this 10th day of August, 2026 on a motion presented by Trustee Daniel Anstett and seconded by Trustee Richard Herritz.



Michael J. Carignan
Village President

Attest: 

Nicki Breunig, Village Clerk/Treasurer
-OR-
Acting Clerk/Treasurer

Sauk County Library Tax Exemption Calculations for 2027

Municipalities that pay county library tax	2025 Equalized Value Reduced by TID	Municipalities with libraries	2026 Equalized Value Reduced by TID	2027 Needed Appropriation	2026 Appropriation Requested
Baraboo (town)	362,589,400	City of Baraboo	1,505,298,700	\$337,843	\$678,942
Bear Creek (town)	124,992,000	Village of La Valle	33,644,100	\$7,551	\$8,250
Dellona (town)	382,295,700	Village of North Freedom	36,169,500	\$8,118	\$62,000
Delton (town)	518,614,100	Village of Plain	108,640,800	\$24,383	\$65,500
Excelsior (town)	306,186,300	Village of Prairie du Sac	736,303,000	\$165,253	\$500,814
Fairfield (town)	201,839,900	City of Reedsburg	1,068,736,300	\$239,863	\$569,000
Franklin (town)	137,393,700	Village of Rock Springs	43,136,100	\$9,681	\$31,569
Freedom (town)	100,233,600	Village of Sauk City	624,781,400	\$140,224	\$324,222
Greenfield (town)	230,854,400	Village of Spring Green	275,340,800	\$61,796	\$117,648
Honey Creek (town)	153,898,500	City of Wisconsin Dells**	\$567,220,800 *	\$127,305	\$316,200
Ironton (town)	107,575,800	Village of Lake Delton**	1,865,512,500	\$418,688	\$383,160
La Valle (town)	650,352,600				
Merrimac (town)	556,844,200	*Wisconsin Dells has residents in four counties (Sauk, Columbia, Juneau, and Adams). The equalized values from all four counties have been added to result in the figure above. See below for the Sauk County portion only:			
Prairie du Sac (town)	277,856,000				
Reedsburg (town)	198,171,500				
Spring Green (town)	350,864,400				
Sumpter (town)	119,219,200	Wisconsin Dells	\$108,906,900	\$24,443	
Troy (town)	162,390,400	**Wisconsin Dells and Lake Delton are a joint library. Due to Act 20, the municipalities that fund joint libraries have a second method they can use to determine the necessary level at which they need to fund the library in order to exempt from county library tax. Per 43.64(2)(c)(2), a municipality in a joint library may appropriate an amount that is not less than the average of the last three years.			
Washington (town)	133,670,200				
Westfield (town)	91,410,200				
Winfield (town)	175,241,400	The tax levy rate is determined by dividing the 2025 Sauk County Library Board budget by the 2025 equalized value of those municipalities that pay the countylibrary tax. The 2026 equalized value of the municipalities with libraries is then multiplied by that tax levy rate to determine the municipal appropriation needed in order to exempt from the county library tax in 2027. The 2026 municipal library appropriations (taken from information provided on the library's 2025 Annual Report) are provided as an indication of the municipality's current level of support. -- Wisconsin Statues, s.43.64(2)(b)			
Woodland (town)	170,766,400				
Cazenovia (village)	1,365,900				
Ironton (village)	15,677,800				
Lime Ridge (village)	16,229,200				
Loganville (village)	23,119,700				
Merrimac (village)	143,049,000				
West Baraboo (village)	195,433,600				
TOTAL:	\$5,908,135,100				
2025 Sauk County Library Board Budget	\$1,325,999				
Tax Levy Rate	0.000224436				