

## MARION PUBLIC LIBRARY FUNDING

**Question:** *In a town board meeting last night, a community member raised questions about double taxation. She pays a library tax to the Town of Marion and a library tax to the Williamson School District. Long story short, she wants Marion to pursue becoming a School District Library so she won't have to pay twice. She shared some statistics that were not accurate, including the fact that Marion is the only town that funds libraries.*

*I am doing some home work to get comparable facts together, based on Wayne County library structures, per capita expenses, etc.*

*Any advice on how to best explain this to our community? What should I include to make things the most clear for everyone? I want to do what is best for our library AND the community.*

### Library Facts

#### Libraries in the OWWL Library System

- *Nine libraries* (including Marion and Williamson) in the OWWL Library System are chartered as Municipal Public Libraries.
- *Five libraries* (including Marion) in the OWWL Library System are funded solely through municipal appropriation.
- There are approximately 17 libraries in the OWWL Library System that receive Town/Village funding.

#### Marion Public Library Facts

- **Library Type:** Municipal Public Library
- **Chartered Service Area:** Town of Marion
- **Service Population:** 4,566
- **Annual Appropriation from the Town Marion:** \$172,171.00
- **Approximate Per Capita Cost for Library Service:** \$37.70

#### Williamson Public Library Facts

- **Library Type:** Municipal Public Library
- **Chartered Service Area:** Town of Williamson
- **Service Population:** 6,860
- **Annual Williamson School District Levy:** \$438,861
- **Approximate Per Capita Cost for Library Service:** \$63.97

## Definitions

### Double Taxation

Double taxation is a term used when taxes are paid twice on the same dollar of income.

### Overlapping Taxation

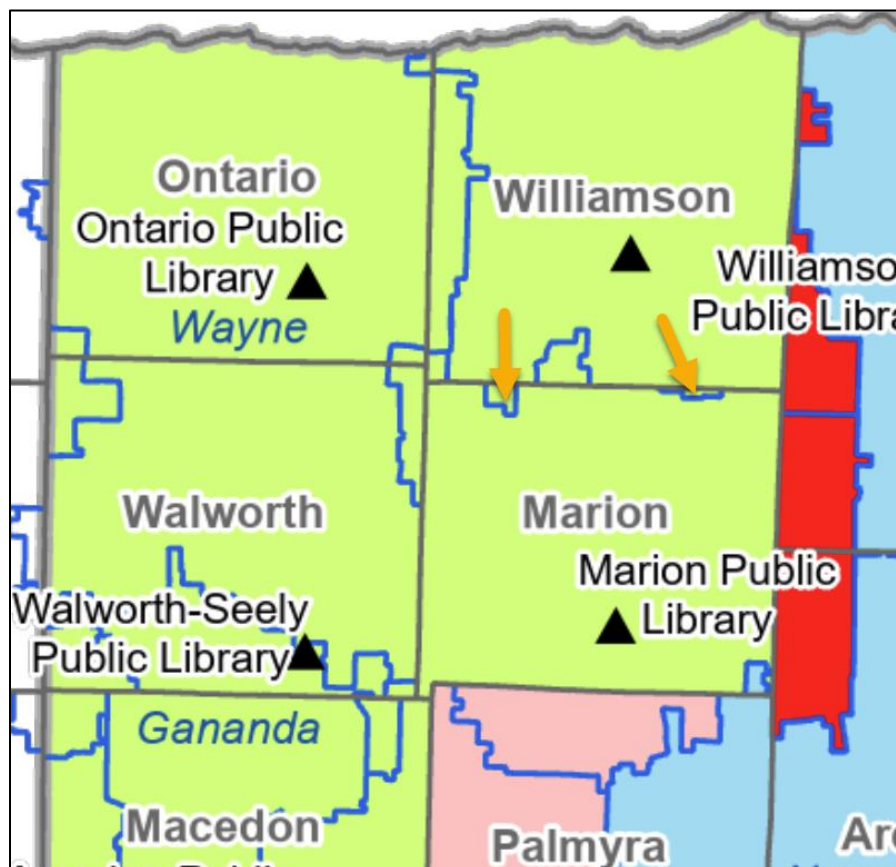
An individual paying for two libraries, in this case, Williamson and Marion, would not be considered double taxation because the tax supports two separate entities.

If the Marion Public Library collected taxes along the School District and Town boundaries, that would be considered double taxation.

The situation where a household pays School District taxes to Williamson Public Library and Town taxes to the Marion Public Library would be better defined as an *overlapping of taxing districts*.

Overlapping districts occur all over the country. While taxpayers may not agree with these overlaps, they are a widely accepted function of government and sometimes necessary for appropriate funding.

The yellow arrows indicate the existing areas of “overlapping taxation.”



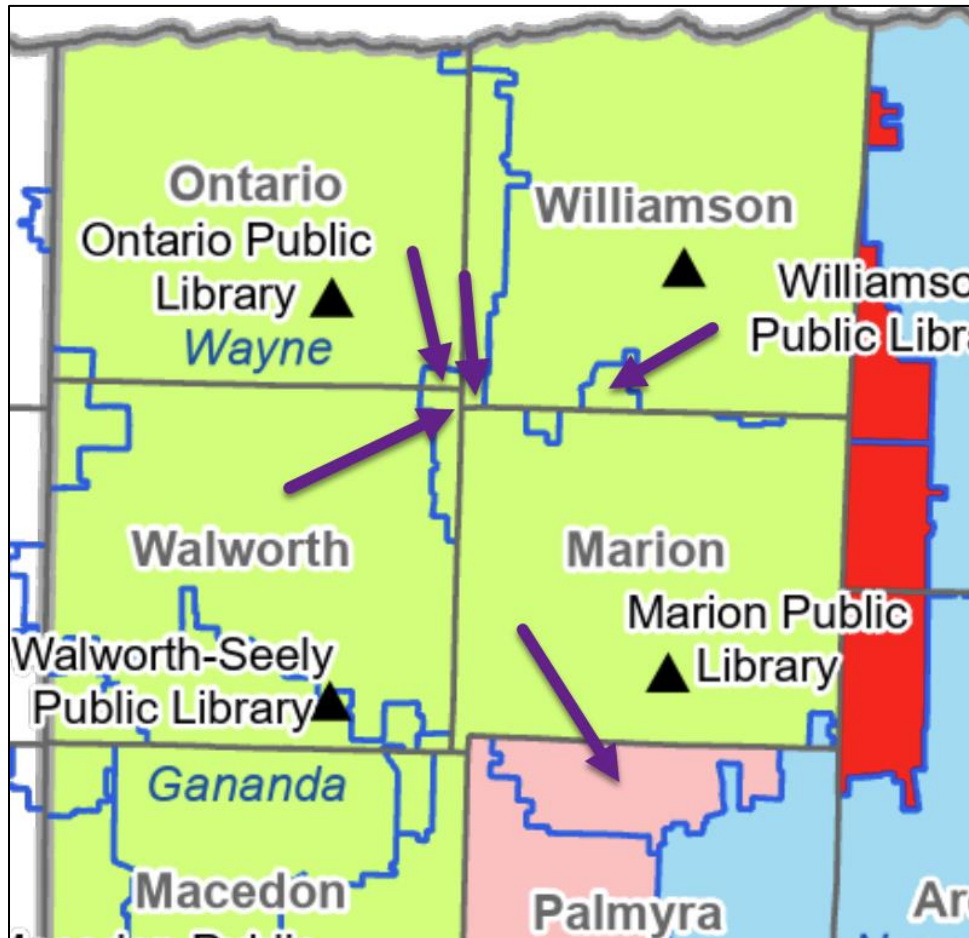
## Funding Options Available to Marion Public Library

### Community Member Suggestion: Recharter as a School District Public Library

Marion Public Library could petition to become a School District Public Library with the successful approval of the residents of the Marion School District. This would need to be a proposition to voters to create and fund the library with a tax along the school district boundaries. The earliest this vote could happen would be May of 2025.

While this action would eliminate two small areas of overlapping taxation mentioned in the previous section, it creates extreme cases of overlapping taxation with Palmyra, Williamson, Ontario, and Walworth. A loose estimate is that becoming a School District Public Library would increase overlapping taxation by a multiple of 50.

The areas on the map below, indicated by the purple arrows, would be the new overlapping taxation that would be created.



While this option is legal, the library would most likely not want to pursue this option because of the overlapping taxation it creates. OWWL Library System would not recommend nor provide support for this option.

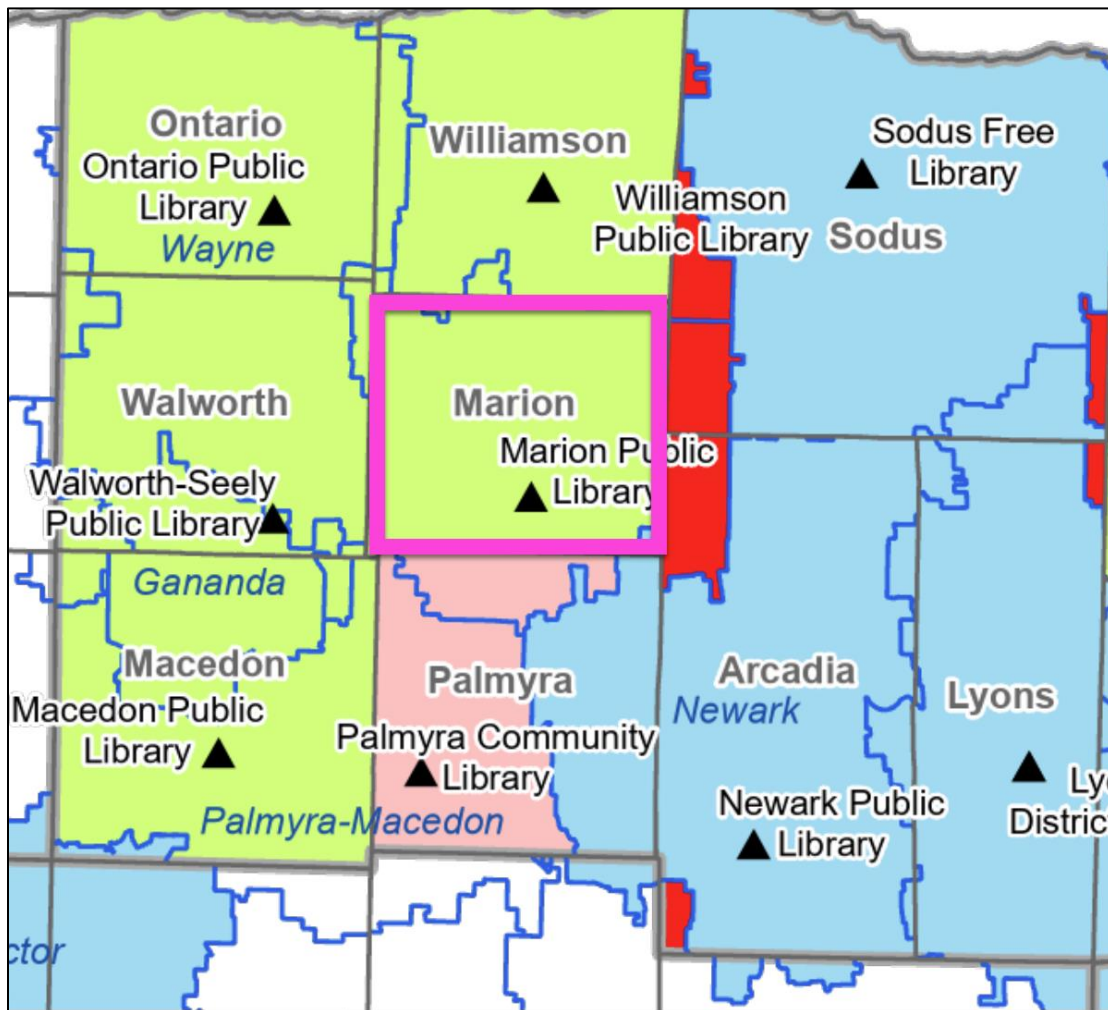
### **Viabie Option One: Marion Public Library Implements a 414 Referendum**

While becoming a School District Public Library may be inadvisable, Marion Public Library does have options to implement a sustainable funding model. The first option would be initiating a 414 referendum. This would allow the library to collect taxes along municipal boundaries through the local government.

Currently, the library receives an appropriation that can be increased or decreased by a majority vote of the Town Board. A 414 referendum would benefit the library by giving the voters direct influence over the library's funding. Once established, the 414 proposition cannot be increased or decreased without the approval of the library board and the residents of the Town of Marion.

This option does not eliminate the overlapping taxation; it simply provides a sustainable funding measure for the library.

The pink square on the map below indicates the approximate taxing district.



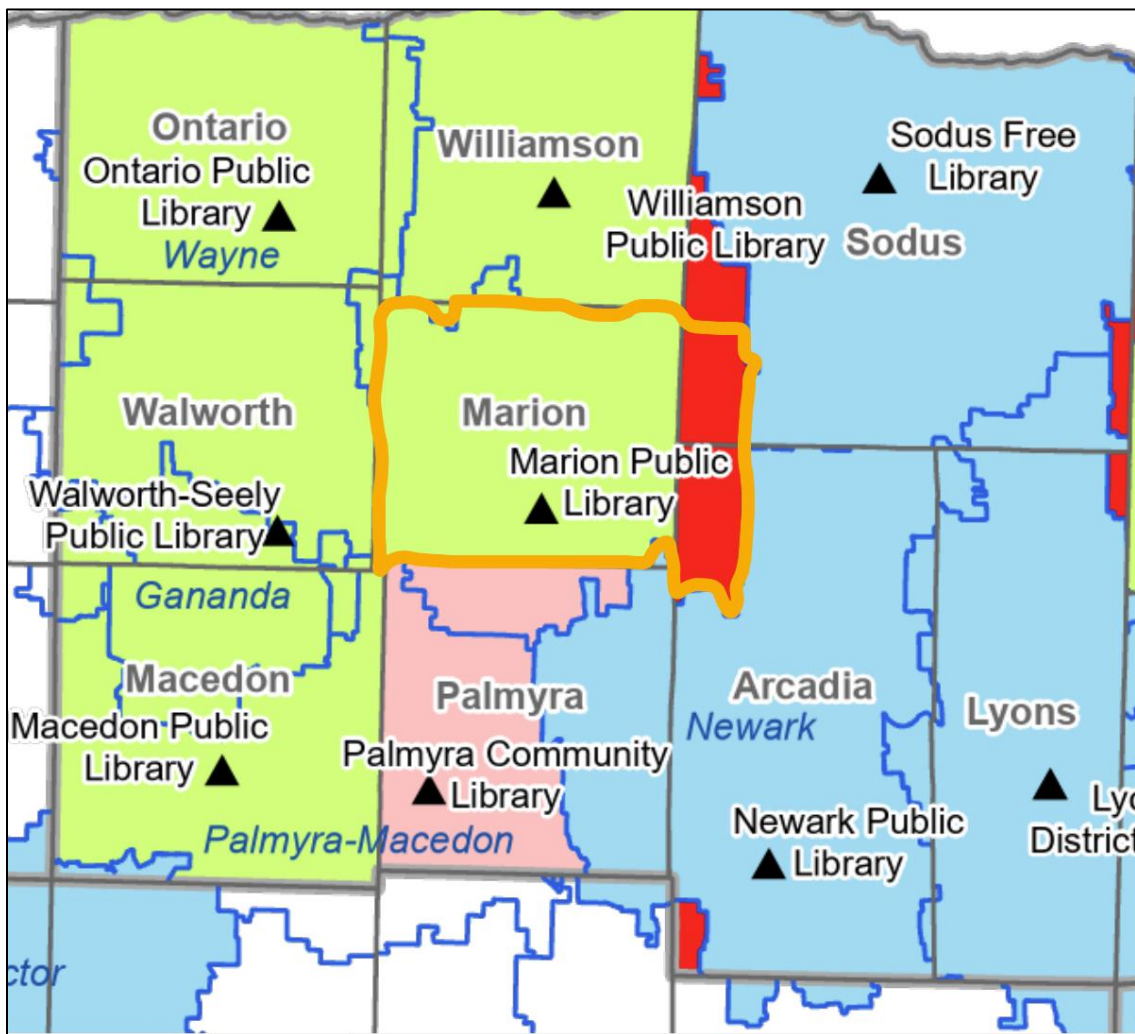
**Viable Option Two: Marion Public Library Becomes a Special Legislative District Library**

The next option allows the library to carve out a new service area for the library. This mechanism is called a Special Legislative District Library. Essentially, a new library is created by an act of special legislation, and new lines are drawn for its service area.

This option eliminates all overlapping taxation, incorporates a currently unserved area (the eastern part of the Marion School District), allows trustees to become elected, and creates a sustainable funding measure for the library.

Palmyra Community Library is a Special Legislative District Library.

The orange line indicates the ideal boundary for a Special Legislative District.



### **Viable Option Three: Marion Public Library Stays the Same**

Marion Public Library exists as a Municipal Public Library. While the funding source is not considered sustainable (because the Town may decrease it without the library board's approval), it is a functional option for a community library. Remaining at this level is appropriate for the time being. However, it is advisable that the Board consider long-term sustainable funding options.

### **Conclusion**

There are no perfect solutions for libraries; each option has unique advantages and disadvantages. The best that can be done is for the library to set itself up in a way that is as sustainable as possible for its community.

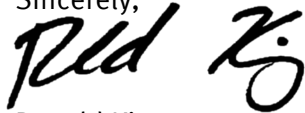
While the OWWL Library System supports libraries pursuing sustainable funding, the decision is ultimately up to the Marion Public Library Board of Trustees and their understanding of local politics.

The best message for the community is that libraries are public institutions supported by tax dollars. Taxing districts and/or Towns must provide appropriate funding to have long-lasting, sustainable libraries.

Sometimes, overlapping districts happen. An argument that can be currently used is that the overlap is as small as it can possibly be without taking substantial measures to create a brand-new library through an act of special legislation (while a good idea, it will take a considerable amount of work).

I am happy to attend a Marion Public Library Board Meeting to answer any questions or provide additional information to the library.

Sincerely,

A handwritten signature in black ink, appearing to read "Ron Kirsop". The signature is fluid and cursive, with the first name "Ron" being larger and more prominent than the last name "Kirsop".

Ronald Kirsop  
Executive Director  
OWWL Library System