

# Board packet November 20, 2018: "Truth in Taxation" Public Hearing for the Annual Levy

Friday, November 16, 2018  
9:50 AM

<b>Subject</b>	<b>Board packet November 20, 2018: "Truth in Taxation" Public Hearing for the Annual Levy</b>
<b>From</b>	Ryan Livergood
<b>To</b>	libraryboard
<b>Cc</b>	Noreen Reese; Gina Ornelas; Amy Blanchard; Sandy Beda; Jan Marsh; Douglas Wideburg; Kevin Getty; 'AFarr@MichaelSilver.com'; Ryan Livergood
<b>Sent</b>	Friday, November 16, 2018 9:43 AM
<b>Attachments</b>	FAQs about the proposed Property Tax Increase 111408 FINAL.pdf

Good morning,

As you will recall, due to our error in not abating bond debt taxes for tax year 2016, and thus levying less last year to correct the error and make the taxpayers whole, WNPL will be adopting an aggregate levy in excess of 105 percent of the amount of tax revenue extended in the prior fiscal year. This is why we are doing a "Truth in Taxation" (TITA) Public Hearing for an Annual Levy on Tuesdays, 11/20 at 6:45 p.m.

As part of this process, we are required to publish a "black box notice" in the newspaper no sooner than 14 days before the hearing and no later than 7 days before the hearing. Our notice was published in this past Monday's *Daily Herald*. While we didn't get a lot of feedback on the notice, George Iler, who is an avid library user and the Warren Township Clerk, saw it in the paper and wondered why the levy increase this year appeared so significant and he asked Steve Carlson of the Lake County Board about it. This message got to me on Monday morning and I reached out to both Steve and George to explain the situation and why the proposed levy is significantly higher than last year. They understood the explanation and appreciated knowing the context of the proposed levy increase. I had considered including an explanation of the reasoning for this increase to publish in the notice, but the law is very strict and specific what information should be published in this notice and doesn't allow for this.

We have not heard from anyone else about the black box notice, the hearing, or the proposed levy. Historically, people do not show up to a TITA Public Hearing. However, I think it is best to plan ahead if people do attend. To that end, we have prepared a very brief and simple FAQ about the proposed levy increase that we will distribute to the people that attend the hearing (if any) and if there are people in attendance I will give a very brief summary of why the proposed increase is in excess of 105 percent of the amount of tax revenue extended in the prior fiscal year. I bounced this approach off of our attorney Roger Ritzman and he approved of this approach. As I discussed with Jo, the Board's primary role during this hearing is to listen to the members of the public, not engage in a back and forth conversation.

Just as an FYI, in the next *Inside Angle*, we will publish an explanation of this situation prior to homeowners receiving their tax bills. We will also communicate with our local elected officials about this situation in case their constituents call them with questions.

Thanks,  
Ryan

**Ryan Livergood**  
Executive Director

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