

Successfully Increasing Tax Revenue

AN ODYSSEY THROUGH THE LION'S DEN



Raising Tax Revenue: Panic or Not?

- I am not an attorney and nothing in this presentation is legal advice
- Seek the advice of your attorney should you or your board need legal advice
- Raising your tax rate is a serious, stress-inducing decision and process
- Prepare well in advance; then prepare again
- Ask your PVA for first recap numbers as you begin your budget planning
- Keep everyone close (your supporters and those you wish to convince)
- Be completely open and transparent
- Follow all applicable laws
- Pay strict attention to timing



Tax Rate Basics



- Using data from the KY Department of Revenue (as provided by your local PVA), KDLA will provide you with sample (compensating and compensating +4%) tax rates
 - This normally takes place in July or early August, but can be delayed based on your PVAs submission to KY Department of Revenue
 - These rates have been computed in accordance with KRS 133.180
 - Information on how the tax rates are computed may be found in KRS 132.010
- Regardless of the tax rate your board selects, you must present written notification and testimony to your governing body (this is generally the fiscal court)
 - This requirement, including the required timing of the written notification and testimony, is specified in KRS 65A.100

Tax Rate Basics Continued



- Your Board of Trustees has the option of adopting a REAL or PERSONAL rate which is different from either the compensating or 4% rates
 - If you desire information on possible alternative rates, KDLA will compute such rates for your district upon written (emailed) request
- If your board adopts any tax rate which exceeds the compensating rate you must hold a hearing in the location where your governing body meets (this is generally the fiscal court)
 - The hearing must be advertised in accordance with statute. This requirement, as well as content of the required advertisement, is specified in KRS 132.023
 - For the purposes of this webinar, we are only considering rates between the compensating and compensating +4%

Who to Invite

- Regional librarian (or State Librarian)
- Library Board of Trustees (make sure they are ALL there)
- Media (they'll be there anyway)
- Staff
- Children, if appropriate
- Fill the room with a diverse group of supporters and ask them to speak on your behalf
- Do all this well in advance and call your supporters to remind them



Room Setup

- Get to the Fiscal Court room EARLY
- If you are allowed, configure the room to create a feeling of equality (ASK FIRST)
- Welcome attendees as they arrive
- Make sure plenty of chairs are available for attendees
- Distribute handouts on chairs
- Ask your supporters to arrive early as well
- Keep a smile on your face and an upbeat attitude



Conducting the Meeting



- Remember: This is an Open Meeting. Follow your policy and the law (the law trumps your policy every time)
- You have a quorum. Call the meeting to order and keep great minutes
- Have one person serve as the spokesperson (generally the Director)
- Welcome everyone and thank them for coming
- Thank the fiscal court for the use of their space
- Review the agenda, describing how the meeting will progress
- Be specific about how much time each speaker will be allotted
- Remind everyone that you are holding the meeting in accordance with Kentucky law

Conducting the Meeting Continued



- Give a description of compensating rate and the requirements for taking more than the compensating rate
- Explain in proper detail why you need to increase taxes; be specific
- Remind speakers that they have an allotted amount of time and have an official time keeper with a stopwatch visibly keep track
- Open the floor to those who wish to speak
- Save the final speaking slot or two for a strong supporter
- Thank everyone for their input

Build New Relationships

- A well-run meeting can create new opportunities for understanding
- A well-run meeting can create new opportunities for partnerships
- Send thank you notes to your supporters (and others as appropriate)



Thank you

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KDLA CE



Thank you for attending!

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