**Section 3050.60 Non-Resident Fee Formula**

A public library can use three options to determine its *non-resident fee according to the formula established by the Illinois State Library* [75 ILCS 5/4-7(12) and 16/30-55.60]. In subsections (a) and (b), the non-resident fee shall be equitable and proportionate to the fee paid by residents.

a) General Mathematical Formula

1) To determine the minimum non-resident fee, a local library should divide the library income from public property tax sources or its equivalent by the local population to determine the cost of service per capita. In the case of endowed libraries that receive no income from local tax sources of any kind and meet the requirements for library system membership, the endowed library may determine the minimum non-resident fee by dividing the amount of income it receives from non-tax sources that is required to qualify for per capita grants provided in Section 8.1 of the Illinois Library System Act by the local population to determine the cost of service per capita. All public libraries should then multiply the per capita figure by the average number of persons per household in the community to obtain the average cost per household on which to base a fee for a family card. The most recent federal census information available shall be used in determining population and household size.

2) Library income from local property tax sources excludes State and federal funds.

b) Tax Bill Methods

1) Non-Resident Taxpayer: The library tax rate or equivalent, including all special levies, is applied to the non-resident property owner's principal residence assessed valuation on an individual, case by case basis. The most recent property tax bill will be used. The property owner will pay the same amount as would be paid if the property were in the library service area.

2) Non-Resident Renter: The library shall either charge a minimum of 15 percent of the monthly rent as the annual non-resident fee, or devise its own formula. The local formula shall take into account the average local rent of the general community of the public library, the property tax rate, and the non-resident fee for residential homeowners. The library board shall annually determine the percent to be applied to non-resident renters. The renter shall provide to the public library a current rent receipt or a cancelled rent check for verification purposes.

c) Adoption of the Average Non-Resident Fee in the System Area

1) In public library service areas with a disproportionately large share of the property valuation in agricultural, industrial, mining, commercial or other non-residential property, the library board of trustees may ask the Director of the Illinois State Library for authorization to adopt as its non-resident fee the average non-resident fee in the system in which the library is located.

2) This exception is not a general alternative to the formula and will apply only under the conditions stated in subsection (c)(1), with the approval of the Illinois State Library.

d) Veterans Disability Exemption

1) The non-resident fee shall not apply to veterans with a service-connected disability of at least 70% who are exempt from paying property taxes on their primary residence.

2) The non-resident fee shall not apply to the unmarried surviving spouse of a veteran who qualified for this exemption prior to death.

3) The non-resident fee shall not apply to an unmarried surviving spouse of a service member killed in the line of duty.

4) Qualifying veterans or surviving spouses must present documentation from the county where they reside that indicates their residence is exempt from paying property taxes.

5) The non-resident fee shall not apply to veterans with a service-connected disability of at least 70% who do not own their principal residence and who reside outside of a public library service area. The veteran shall present documentation of at least 70% disability from the U.S. Department of Veterans Affairs when applying for their non-resident card.

(Source: Amended at 45 Ill. Reg. 9538, effective July 19, 2021)