



**SMLC**

SOUTHWEST MICHIGAN  
**LIBRARY  
COOPERATIVE**

401 Dix Street, Otsego MI, 49078

— 269.694.9690 —

smlccooperative.com

March 1, 2021

To Whom It May Concern:

Enclosed is a copy of the Internal Revenue Service Correspondence that gives the Southwest Michigan Library Cooperative exemption under Section 501(c)(3) of the Internal Revenue Code.

The employer identification number is: 38-2232982.

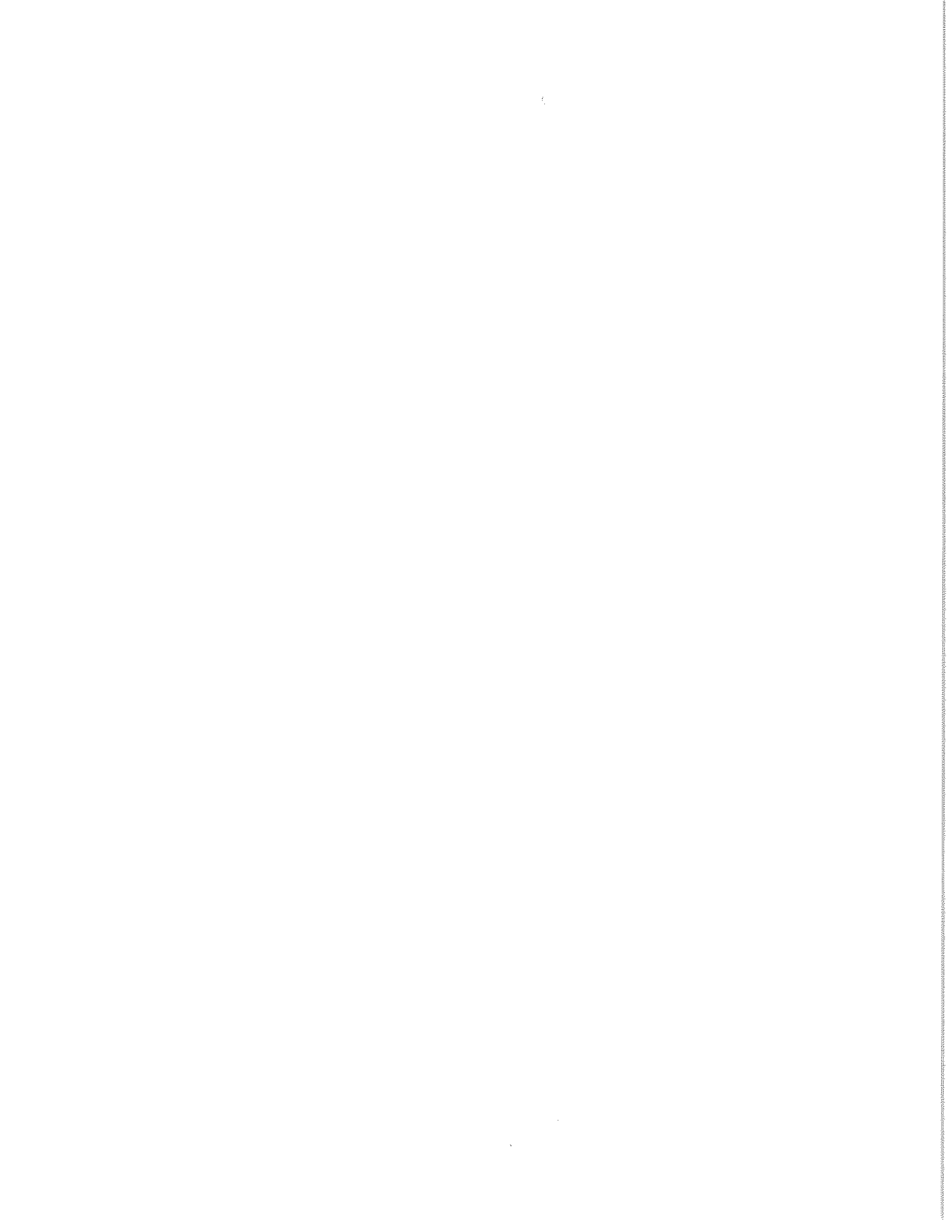
We are willing to receive donations on behalf of our member libraries. Please identify the conditions you wish to place on the disbursement of funds. There is no cost for this membership service.

Please note, the cooperative's mailing address and Director has changed since we received this correspondence. Our current mailing address is:

Southwest Michigan Library Cooperative  
401 Dix Street  
Otsego, MI, 49078  
Attn: Andrea Estelle, Cooperative Director

Sincerely,

Andrea Estelle  
Southwest Michigan Library Cooperative Director



# Southwest Michigan Library Cooperative

305 Oak Street  
Paw Paw, MI 49079  
616-657-4698

## EXEMPTION CERTIFICATE

The undersigned hereby certifies that the named institution or agency [SOUTHWEST MICHIGAN LIBRARY COOPERATIVE] qualifies for exemption under subsection (a) Section 4a of the Sales Tax Act, and the items being purchased are to be used or consumed in connection with the operation of the exempt institution or agency named below and that the consideration for this purchase moves from the funds of the designated institution or agency.

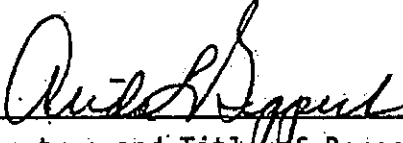
In the event this claim is disallowed the purchaser will reimburse the seller for the amount of the tax involved.

SOUTHWEST MICHIGAN LIBRARY COOPERATIVE

Name of Exempt Institution or Agency

Tax Number 38-2232982

12-16-1983  
Date

 Director  
Signature and Title of Person Making  
Certification

State of Michigan



John Engler, Governor  
Department of Corrections

Kenneth L. McGinnis, Director

MAILING ADDRESS:  
Michigan State Industries  
Grandview Plaza Building  
P.O. Box 30003  
Lansing, MI 48909

SHOWROOM LOCATION:  
Michigan State Industries  
Grandview Plaza Building  
206 E. Michigan  
Lansing, MI 48933

August 19, 1996

Dear Valued Customer:

Michigan State Industries is a Bureau of the Department of Corrections for the State of Michigan and therefore only markets products and services to non-profit organizations and other state and federal agencies.

In an effort to update our files, we are requesting the following information with regard to your tax exempt status.

- 1) A copy of the Certification that entitles your organization to tax exemption under 501 (c)(3) - (a copy of the letter from the IRS).
- 2) Certification that the items purchased are to be used or consumed by your organization and are not for resale (see attached form).

SIGNATURE *Kenneth L. McGinnis* TITLE Director

NAME OF ORGANIZATION SW MI Library Cooperative DATE August 27, 1996

ADDRESS 305 Oak Street  
Paw Paw, MI 49079

Thank you for your cooperation. We look forward to serving you in the future.

Sincerely  
*Larry C. Guarrant*  
Larry C. Guarrant  
Business Manager  
Michigan State Industries



ORDER ENTRY SECTION  
MICHIGAN STATE INDUSTRIES

This is to certify that we SOUTHWEST MICHIGAN LIBRARY COOPERATIVE  
are purchasing items from Michigan State Industries solely for the use or consumption of  
our organization and these items are not for resale of any kind.

  
\_\_\_\_\_  
SIGNATURE

Alida L. Geppert  
\_\_\_\_\_  
DATE

Alida L. Geppert  
\_\_\_\_\_  
PRINT NAME

Southwest Michigan Library Cooperative  
\_\_\_\_\_  
ORGANIZATION

(616) 657-4698  
\_\_\_\_\_  
AREA CODE & PHONE NUMBER

Southwest Michigan Library Cooperative  
\_\_\_\_\_

305 Oak Street  
\_\_\_\_\_

Paw Paw, Michigan 49079  
\_\_\_\_\_  
ADDRESS

**Internal Revenue Service**

District  
Director

Southwest Michigan Library  
Cooperative  
6767 West O Avenue  
Room 4005  
Kalamazoo, Michigan 49009

Department of the Treasury  
P.O. BOX 32509  
Detroit, Michigan 48232  
~~37001 Detroit, Michigan 48232~~

Person to Contact:  
**D. Clifford**  
Telephone Number:  
**313-226-7330 NOT TOLL FREE**

Refer Reply to:  
**EP/EO/201/DC**  
Date:

**APR 13 1979**

Gentlemen:

I am replying to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

It is the opinion of this office, based upon the information submitted, that you are an instrumentality of the State of Michigan created by Michigan Public Act 89. You are not, therefore, subject to the Federal income tax and are not required to file Federal income tax returns, nor Form SS-15, Certificate Waiving Exemption from Taxes under the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devices, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of Section 2055, 2106, and 2522 of the Code.

Furthermore, it will not be necessary for you to file the annual return of information, Form 990, generally required of organizations exempt from Federal income tax under 501 of the Internal Revenue Code, as you come within the specified exceptions contained in section 6033(a) of the Code. The Employer Identification Number assigned you, 382232982, remains valid for use.

Very truly yours,



R. L. Plate  
District Director

pad

Act No. 89  
Public Acts of 1977  
Approved by Governor  
August 2, 1977

STATE OF MICHIGAN  
79TH LEGISLATURE  
REGULAR SESSION OF 1977

Introduced by Senators Faust, Faxon, Toepp and Byker

**ENROLLED SENATE BILL No. 344**

AN ACT to provide for the establishment of cooperative libraries; to provide state aid for public libraries participating in cooperative libraries; to prescribe the powers and duties of cooperative library boards; to provide an appropriation; and to repeal certain acts and parts of acts.

*The People of the State of Michigan enact:*

Sec. 1. This act shall be known and may be cited as the "state aid to public libraries act".

Sec. 2. As used in this act:

(a) "Local board" means the board of trustees or directors that has, as its primary purpose, the supervision of a local public library, or that board contracting for library service, or if such a board does not exist, the legislative body of the local government which maintains the public library.

(b) "Local support" means funds from tax sources, gifts, endowments, penal fines, or other funds received from local sources, excluding state and federal aid as stated in this act.

(c) "Public library" means a library which is lawfully established for free public purposes by 1 or more counties, cities, townships, villages, school districts, or other local governments or a combination thereof, or by a general or local act, the entire interests of which belong to the general public. It does not include a special library such as a professional, technical, or school library.

(d) "Cooperative board" means the governing board of the cooperative library.

(e) "Cooperative library" means the library or service center designated by the cooperative board to execute services established by the cooperative plan and provided to libraries participating in the cooperative.

(f) "State board" means the state board of education.

Sec. 3. Cooperative library boards representing local public libraries shall be established in accordance with this act and approved by the state board. The number of cooperative boards shall be determined by the state board in accordance with section 8.

Sec. 4. A preliminary cooperative plan for library services which sets forth a statement describing the specific services that will be rendered to those libraries participating in a cooperative library, the means and agencies by which the services will be rendered without duplication of existing resources and expertise, and the cooperative board that will receive funds and execute duties shall be developed by participating local public library boards.

Internal Revenue Service

District  
Director

• Southwest Michigan Library  
Cooperative  
6767 West O Avenue  
Room 4005  
• Kalamazoo, Michigan 49009

Southwest Michigan Library Cooperative  
200 South Kalamazoo Street  
Paw Paw, Michigan 49079

Department of the Treasury  
P.O. BOX 32509  
Detroit, Michigan 48232  
~~313-226-7330~~

Person to Contact: D. Clifford  
Telephone Number: 313-226-7330 NOT TOLL FREE

Refer Reply to  
EP/EO, 201/DC

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APR 13 1979

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Very truly yours,

*R. L. Plate*  
R. L. Plate  
District Director

• pad



Sec. 5. To be eligible for membership in a cooperative library, a local library shall:

- (a) Maintain a minimum local support of 3/10 of a mill on state equalized valuation in the fiscal year before October 1 of the year before distribution.
- (b) Participate in the development of cooperative library plans.
- (c) Loan materials to other libraries participating in the cooperative library.
- (d) Maintain an open door policy to the residents of the state, as provided by section 9 of article 8 of the state constitution of 1963.

Sec. 6. A cooperative library shall include those areas consisting of:

- (a) Two or more counties with a total population of at least 100,000.
- (b) One county plus portions of other counties with a population of at least 100,000.
- (c) One county or portion thereof with a population of at least 400,000.
- (d) Portions of 2 or more counties with a population of at least 350,000.
- (e) Combinations of counties or portions of counties serving a population of at least 50,000, if the region served has a population of 35 or less per square mile.
- (f) The area covered by a cooperative library shall recognize the geosocioeconomic conditions within that area and regions established for governmental purposes throughout the state. A local board placed in a cooperative library shall have the option to petition the state board to be placed in a different cooperative library or to join with other local boards to form a cooperative library under this act. A local board serving an area adjoining more than 1 cooperative library shall have the option to determine the cooperative library in which it shall participate.

(g) The system board of an existing library system serving over 1,000,000 population may petition the state board for designation as a cooperative board and the state board shall designate that system board, as already constituted, as the cooperative board. If a cooperative board is a county library board, the cooperative plan shall provide for expanding the cooperative board to represent proportionately the population served in any other county or counties within the area of the cooperative library. This expanded cooperative board shall have authority over those matters affecting the operation of the cooperative library except for the property, personnel, and governmental relationships of the county whose board was designated as the cooperative board, which matters shall continue to be the responsibility of that county library board. The state board shall include in the cooperative library serving over 1,000,000 population the communities presently served by the existing system and all other communities not in another cooperative library within counties represented by members on the expanded cooperative board other than the designated system board members.

Sec. 7. A cooperative library board shall be representative of the participating libraries except as specifically provided in section 6. It shall consist of 9 members with the method of selection to be stated in the approved plan as provided in section 4. In the case of existing systems which otherwise qualify as cooperative libraries, the number of board members and their relationship to existing governmental units may continue if approved by a majority of the participating libraries and specified in the approved plan.

Sec. 8. The cooperative library board shall:

- (a) Have powers which relate to the functioning of the cooperative library and the management and control of the cooperative library's funds and property.
- (b) Select a chairperson.
- (c) Be a body corporate and a juristic entity for social security and legal identity purposes.
- (d) Establish, maintain, and operate cooperative services for public libraries in the cooperative library's area.
- (e) Appoint a director or coordinator to administer the cooperative library, fix that person's compensation, and delegate those powers to that person as are in the best interest of the cooperative library, including the power to hire necessary employees.
- (f) Purchase books, periodicals, library materials, equipment, and supplies for the cooperative services.
- (g) Purchase sites, erect buildings, and lease suitable quarters, and have supervision and control of property of the cooperative library.
- (h) Enter into contracts to receive service from or give service to libraries in the state, including public, school, academic, or special libraries, other cooperative libraries and political subdivisions of the state.
- (i) Have exclusive control of expenditures for the cooperative library.

(j) Accept gifts and donations of property, real and personal, for the benefit of the cooperative library and for the purposes for which donated.

(k) Adopt bylaws and rules not inconsistent with this act for its own government and do those things necessary to carry out the purposes of this act.

Sec. 9. Following establishment of the cooperative library board, the board shall submit to the state board a plan which designates and describes the responsibilities of the cooperative library, provides for future selection of board membership, and gives notice of the cooperative board's meeting dates. The original plan and any substantial modification shall be approved by the state board. It is expressly understood the cooperative library board has no jurisdiction over the property or management of the local library.

Sec. 10. The fiscal year of the cooperative library is October 1 to September 30, except where the cooperative library must conform to the fiscal year fixed by another state law or local charter. The funds of the cooperative library shall be deposited in banks designated by the cooperative library board.

Sec. 11. Following establishment of the cooperative library board, residents of the cooperative library's area are eligible to use the facilities and resources of the member libraries subject to the rules of the cooperative library plan, as long as the local area has provided for library service either through a local library or contractual arrangements. Services of the cooperative library, including those of participating libraries, are to be available at reasonable times and on an equal basis within the areas served to school children, individuals in public and nonpublic institutions of learning, and a student or resident within the area who is eligible under other provisions of this act. An applicant refused service may appeal to the state board which shall review the operation of the cooperative library and may withhold state aid funds until the services are granted.

Sec. 12. Once a cooperative plan has been accepted by the state board, and a cooperative library board established, the board of a local library shall adopt a resolution requesting the local library become a participating library in the cooperative library. Duplicate copies of the resolution, certified by the clerk of the local board, shall be filed with the cooperative board. The cooperative board shall accept or show reason for denial of the request for membership within 60 days after filing. When the cooperative board has accepted the resolution, the resolution and the acceptance shall be indorsed and a copy filed with the state board. The participating library has the same rights, duties, and privileges as other libraries participating in that cooperative library.

Sec. 13. A cooperative library shall be granted continuing state aid at the rate of 50 cents per capita for its served population.

Sec. 14. The cooperative board shall provide, directly or through a written contract, services to member libraries within the cooperative library's area. The services, subject to standards approved by the state board, may include:

- (a) A central pool or rotating book collection.
- (b) In-service training.
- (c) Book selection aids.
- (d) Bibliographic services.
- (e) Audio-visual services.
- (f) Bookmobile service or other outlets to outlying areas.
- (g) Publicity and public relations.
- (h) Printing.
- (i) A centralized purchasing operation.
- (j) Centralized processing including cataloging and marking.
- (k) Reference services.
- (l) Delivery service.

Sec. 15. When the state aid grant is insufficient to provide all services, the member libraries may be required to pay for services in a priority order to be specified in the cooperative plan. Cooperative library headquarters shall be linked to the state library and may be required upon adequate funding to provide other services deemed essential to good public library service, and so designated by the state board.

Sec. 16. (1) A public library shall receive 35 cents per capita from state aid during the fiscal year 1977-78 if in the prior year the library received local support equal to that required by this act

(2) A public library shall receive 50 cents per capita from state aid during the fiscal year 1978-79 if in the prior year the library received local support equal to that required by this act, the library has not reduced its local support by an amount equal to, or larger than, the state aid from the previous year without the approval of the state board, and the library meets the minimum standards established by the state board and this act.

(3) A public library belonging to a cooperative library shall receive from state aid for the fiscal year 1977-78 an additional 15 cents per capita, all or a part of which must be used to pay for cooperative services from the cooperative board as provided by section 15 and the cooperative plan.

(4) A public library belonging to a cooperative library shall receive from state aid each year after fiscal year 1977-78 an additional 50 cents per capita, all or part of which shall be used to pay for cooperative services from the cooperative board as provided by section 15 and the cooperative plan. When the cost of the cooperative library services has been paid, any remaining portion of the grant may be applied to local services under subsection (2). Each public library cooperative which qualifies under this act during fiscal year 1977-78 and following years shall receive an amount of \$10.00 per square mile for the area which it serves if the area served has less than 75 people per square mile.

(5) A public library which is a county library serving a population of 50,000 or less which appoints to the office of head librarian a person with either a bachelor of arts or a bachelor of science degree from a college or university approved by an accrediting association of more than statewide standing, including or supplemented by 1 full year of training in a library school accredited by the American library association and with at least 4 years' experience in an administrative capacity in an approved library, shall be reimbursed for that portion of the salary not exceeding \$400.00 for any 1 month or \$4,800.00 in any 1 year, if the county library received during the last completed fiscal year before the year in which distribution is to be made, from the county or counties not less than \$3,600.00 exclusive of money received from federal or state grants in aid to the library. Wage increases to present employees shall be paid equally by the state and local governments. Before September 6, December 6, March 6, and June 6 of the year of distribution, the county library board or the board's authorized agent shall certify to the state board the actual amount of the salary paid the head librarian during the 3-month period immediately preceding those months.

Sec. 17. A cooperative library and public library shall conform to certification requirements for personnel as established by the state board in order to qualify for state aid.

Sec. 18. A cooperative library and public library desiring to participate in state aid shall apply before February 1 of each year of distribution. The applicant shall certify to the state board the amount of money received from each source during the last completed fiscal year before October 1 of the year of distribution.

Sec. 19. The state board shall prepare a statement of the amount to be distributed in accordance with this act. Vouchers for disbursement of state aid shall be signed by an authorized agent of the board and delivered to the department of management and budget, which shall draw up warrants on the department of treasury in favor of the fiscal agent of the cooperative or local board. State aid shall be distributed by September 30 of the year of distribution.

Sec. 20. A cooperative library or public library receiving state aid shall deposit the money in a separate fund. Expenditures from that fund are subject to review by the state board or its authorized representative.

Sec. 21. State aid paid to a cooperative library or a public library may be used for any expenditure, including the cost of intersystem or intrasystem contracts.

Sec. 22. When there is a dispute concerning the cooperative library to which a public library shall belong, services rendered to member libraries, or the operations of a cooperative system which cannot be resolved on the local level, the state board may hear the case. The decision of the state board shall be final.

Sec. 23. The state board shall consider the following needs in carrying out its powers and duties:

(a) Library facilities shall be provided to residents of the area covered by a cooperative library without needless duplication of facilities, resources, or expertise.

(b) Establishment of a local library may be approved for state aid purposes where local conditions require an additional local library.

(c) Existing libraries and new libraries shall cooperate to provide adequate library services at a reasonable cost.

(d) Increased effort shall be made to provide residents the right to read with added emphasis on areas which normally cannot provide those services.


(e) Local responsibility, initiative, and support for library service shall be recognized and respected when provision is made for adequate local and cooperative library service.

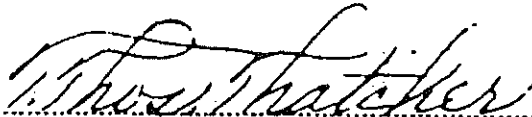
Sec. 24. The state board may promulgate rules for administration of this act and for transition from Act No. 286 of the Public Acts of 1965, as amended, being sections 397.501 to 397.527 of the Michigan Compiled Laws, pursuant to Act No. 306 of the Public Acts of 1969, as amended, being sections 24.201 to 24.315 of the Michigan Compiled Laws.

Sec. 25. There is appropriated for public libraries from the general fund of the state for the fiscal year ending September 30, 1977, and for each fiscal year thereafter, the sum necessary to fulfill the requirements of this act. The appropriation shall be distributed as provided in this act.

Sec. 26. Act No. 286 of the Public Acts of 1965, being sections 397.501 to 397.527 of the Compiled Laws of 1970, is repealed.

This act is ordered to take immediate effect.

  
Secretary of the Senate.

  
Clerk of the House of Representatives.

Approved.....

.....  
Governor.