

No. 380, A.]

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CHAPTER 600.

AN ACT to repeal 20.25 (5) and (6), 20.27, 40.39 (2), (3), (4), (5), (6), (7) and (9), 40.87 (introductory paragraph), (1), (2), (3), (4), (a), (am), (d), (e) and (f), (5), (7) and (8) and 40.88 (3); to renumber 20.25 (7) to be 20.25 (5), 20.25 (8) to be 20.25 (6), 40.87 (4) (b) and (c) to be 40.374 (7), 40.87 (9) to be 40.374 (8), 40.39 (8) to be 40.374 (9), 40.88 (1) to be 40.88; to amend 20.25 (5), as renumbered, 40.04 (6), 40.374 (7), (8) and (9), as renumbered, 40.88, as renumbered, 70.66 (1), 71.14 (2) and 74.08 (1) (as amended by chapter 110, laws of 1949); to repeal and recreate 20.25 (3) and (4), 40.37 and 59.075 (1); and to create 40.371, 40.372, 40.373, 40.374 (1), (2), (3), (4), (5) and (6) of the statutes, relating to aids for the public schools, tax rolls and receipts and making appropriations.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.25 (3) and (4) of the statutes are repealed and recreated to read:

20.25 (3) On July 1, 1949, \$16,500,000 and annually, beginning July 1, 1950, \$17,000,000 for the payment of the educational aids provided in sections 40.37, 40.371, 40.372 and 40.374. Of the amounts appropriated by this subsection, \$3,500,000 shall be paid annually out of the normal income tax as provided in section 71.14 (2) to (5). Of the amounts appropriated by this subsection there is allotted: (a) To the state superintendent a sum sufficient to meet the requirements of section 40.374 (6).

(b) Not to exceed two-tenths of one per cent of the total appropriation made herein to the state superintendent for the administration of the provisions of this section and sections 40.37, 40.371, 40.372, 40.373 and 40.374.

(4) Annually, beginning July 1, 1949 \$200,000 for payment of educational aids to counties as provided in section 59.075.

SECTION 2. 20.25 (5) and (6) of the statutes are repealed.

SECTION 3. 20.25 (7) of the statutes is renumbered 20.25 (5) and amended to read:

20.25 (5) Whenever it shall become apparent in any fiscal year that any of the appropriations made by subsections (2), (3) * * * and (4) * * * shall exceed the legal claims for state educational aids thereunder, such excess shall be transferred upon order of the state superintendent and the director of budget and accounts from the original appropriation and be used to supplement or increase any of the other appropriations made by subsections (2), (3) * * * and (4) * * * for the same fiscal year.

SECTION 4. 20.25 (8) of the statutes is renumbered 20.25 (6).

SECTION 5. 20.27 of the statutes is repealed.

SECTION 6. 40.04 (6) of the statutes is amended to read:

40.04 (6) To vote a tax for the operation of the school, but the total tax voted in any year shall not exceed 20 mills of the last state equalized valuation of the taxable property in the district, unless the district maintains a high school, in which case the tax limit shall be 25 mills * * * on such valuation, except that * * * in integrated districts as classified in section 40.371, the tax voted in any year for school operation, exclusive of debt service, shall not exceed 15 mills of such equalized valuation.

SECTION 7. 40.37 of the statutes is repealed and recreated to read:

40.37 STATE AID FOR PUBLIC SCHOOLS, PURPOSE. It is hereby declared to be the policy of this state that education is a state function and that some relief should be provided from local general property tax as a source of school revenues where it is excessive, and that other sources of revenue should contribute a larger percentage of the total funds needed; that in order to provide reasonable equality of educational opportunity for all the children of the state, the state must guarantee that a basic educational opportunity be available to each student, but that the state should be obligated to contribute to the educational program only if the district provides a program which meets state standards.

SECTION 8. 40.371, 40.372, 40.373 and 40.374 (1), (2), (3), (4), (5) and (6) of the statutes are created to read:

40.371 STATE AID, DISTRICTS CLASSIFIED. For the purpose of computing aids under the provisions of sections 40.372, 40.373 and 40.374 the following classes of school districts are established:

(1) BASIC DISTRICT. A basic district shall meet the following requirements:

(a) All teachers, including supervisory and administrative personnel, must possess certificates, licenses or permits, as established by the state superintendent of public instruction, to teach the subjects or grades they are to teach before they enter on duty in such positions.

(b) Teaching personnel must be paid at least the minimum salaries and must be granted the sick leave provided in section 40.374 (7).

(c) School must be held at least 180 days per year, the days to be computed as provided in section 40.19.

(d) It must comply with the provisions of sections 40.05 (2), 40.19 (4), (4a) and (4m), 40.22 (1) to (11), 42.41 and 42.43.

(2) INTEGRATED DISTRICT. An integrated district shall meet the following requirements:

(a) All of the requirements established in subsection (1).

(b) It must be organized as a common school district or a city system.

(c) It must operate grades one through 12 or kindergarten through 12 in any acceptable combination.

(d) It must have sufficient students, proper teacher-pupil ratio to be able to provide a modern enriched educational program as determined from time to time by the state department of public instruction.

(e) In addition to the minimum professional qualifications required by subsection (1) (a), it must furnish satisfactory evidence to the state department of public instruction of continuous in-service improvement of its professional staff, such as summer session attendance, participation in workshops, extension classes and similar activities.

(f) It must make adequate provision for healthful, safe school facilities in accordance with standard established by the state department of public instruction.

(g) It must provide a modern enriched educational program as approved by the state department of public instruction which, except for such modification as the state department of public instruction shall approve, in addition to the proper academic subjects, shall include:

1. Training in the elementary schools, by a qualified teacher at regular intervals, in health and physical education and in at least 2 of the following fields: music (including vocal), kindergarten, arts and applied arts.

2. More than 5 teachers in high school and at least 2 subjects in the field of home economics, industrial arts, commercial work and agriculture; and at least one subject from the general field of physical education for both boys and girls; and music (including vocal) and art, taught by teachers who teach in no more than one other field.

3. At least 2 of the following auxiliary services: hot lunch program, periodic dental inspection, periodic medical examination, school nurse service, at least one-quarter of the time of one teacher devoted to guidance and counseling, provision for at least one type of mentally or physically handicapped children, available audio-visual aids and library facilities.

40.372 STATE AID, COMPUTATION RATE. State aids shall be paid annually to the school districts of the state for the support of education as follows:

(1) BASIC DISTRICTS. (a) There shall be paid to basic districts in which the costs of education require that the districts levy and the districts have levied a tax of 3 mills or more in the year for which the aids are granted on the equalized valuation of the district for the year previous, elementary aids as follows:

1. If the district has a total of one to 9 resident pupils in average daily attendance, \$25 per resident pupil in average daily attendance.

2. If the district has a total of 10 or more resident pupils in average daily attendance, a sum equal to the mill rate levied by the district up to 9 mills on the amount by which the equalized valuation per resident pupil in average daily attendance is less than 15,000 per resident pupil in average daily attendance not to exceed 25 resident pupils in average daily attendance per teacher, but not less than \$25 per resident pupil in average daily attendance, except that the state shall provide not less than: (a) in a one teacher unit school district with 12 or more resident pupils in average daily attendance, a sum equal to the amount produced by applying the mill rate levied by the district not to exceed 9 mills on the amount by which the equalized valuation of the district is less than \$300,000; (b) In a 2 teacher unit school district with 26 or more resident pupils in average daily attendance, a sum equal to the amount produced by applying the mill rate levied by the district not to exceed 9 mills on the amount by which the equalized valuation of the district is less than \$600,000; (c) in a 3 teacher unit school district with 45 or more resident pupils in average daily attendance a sum equal to the amount produced by applying the mill rate levied by the district not to exceed 9 mills on the amount by which the equalized valuation of the district is less than \$900,000; but (d) in no case less than \$25 per resident pupil in average daily attendance not exceeding 25 pupils per teacher.

(b) High school aids shall be paid to basic districts operating high schools at the rate of \$30 per pupil in average daily attendance during the previous year in grades 9 through 12 for both resident and nonresident pupils, except as provided in section 40.374 (6) (b). Aid paid on account of nonresident pupils shall be deducted from the nonresident tuition claims made under the provisions of section 40.47 (5) and (6).

(2) INTEGRATED DISTRICTS. (a) State aids paid to integrated districts shall be for both elementary and high school resident pupils on the following basis: The state shall provide a sum equal to the amount produced by applying the mill rate levied by the district on current equalized value up to 9 mills on the amount by which the equalized valuation per resident pupil in average daily attendance not exceeding 25 resident pupils in average daily attendance per teacher is less than \$17,000 but in no case shall the state pay less than \$30 per resident elementary pupil in average daily attendance and \$35 per resident high school pupil in average daily attendance, not exceeding 25 resident pupils in average daily attendance per teacher. Aids under this subsection shall be payable only to such integrated districts in which the cost of education requires that the districts levy, and the districts have levied, a tax of 5 mills or more in the year for which the aid is granted on the equalized valuation of the districts for the previous year.

(b) State aid shall be paid to integrated districts for nonresident pupils at the rate of \$30 per nonresident elementary pupil in average daily attendance and \$35 per nonresident high school pupil in average daily attendance which sum shall be deducted from the nonresident tuition claim made under the provisions of section 40.47 (5) and (6).

40.373 STATE AIDS, COMPUTATION. (1) METHOD OF COMPUTATION. (a) In computing the valuation per resident pupil in average daily attendance for aid purposes, the amount shall be determined by dividing the total equalized valuation of the district by the total number of resident pupils in average daily attendance, except that the total number of pupils shall not exceed an average of 25 pupils per professional worker who has certification from the state department of public instruction.

(b) The number of resident pupils in average daily attendance shall be computed to

the nearest whole number on a district-wide basis, and where a major fraction occurs, the next higher whole number shall be used. In computing the number of pupils in average daily attendance under the provisions of this section no first grade pupil shall be counted unless he attains the age of 6 years on or before December 1 of the school year in which he enters first grade. A pupil enrolled in a recognized half-day kindergarten program shall be counted as one-half pupil provided he attains the age of 5 years on or before December 1 of the year in which he enrolls. A pupil enrolled in a 4-year-old-half-day kindergarten program shall be counted as one-half pupil provided he attains the age of 4 years on or before December 1 of the year in which he enrolls. Handicapped children for whom full-time special instruction is provided and teachers who devote full time to handicapped children shall not be counted in computing average daily attendance for aid purposes. In computing the number of teachers employed, professional workers who devote less than full time to their professional duties shall be counted in proportion to the time devoted to such duties.

(c) In the computation of aids for all districts the average daily attendance and the teacher-pupil ratio for the previous school year shall be used, except that in districts newly altered so as to enlarge the area included for school purposes, the computation of aids for the first year shall be based on the average daily attendance and the teacher-pupil ratio of the district for the first half year of operation on such enlarged basis.

(2) STUDENTS INCLUDED. Aids shall be paid on the total number of pupils in average daily attendance both resident and nonresident, per teacher subject to the provisions of section 40.372 and approval of the teacher-pupil ratio by the state superintendent.

40.374 STATE AIDS, MISCELLANEOUS PROVISIONS. (1) BIENNIAL AID ADJUSTMENT. Biennially following the release of data on property valuations by the state department of taxation in even numbered years, the subcommittee on education of the legislative council shall, with the co-operation of the state department of public instruction and representatives of the local school administrators, consider the advisability of readjusting the valuation of \$15,000 and \$17,000 per resident pupil in average daily attendance in the basic and integrated districts upward or downward in terms of changes in valuations or school costs, and shall report their findings to the governor and to the legislature, recommending action to be taken to properly adjust the aid program to the appropriation provided by section 20.25 (3) and (4).

(2) METHOD OF APPLICATION FOR AID. At the time of submitting to the state superintendent the annual report required by section 14.57 (18) the administrative officer or clerk of the school board of each district shall also submit to the state superintendent a statement on a form provided by the latter, of the aid level for which the district will seek to qualify in the ensuing year, together with such supporting evidence as the state department of public instruction shall request. The state department shall review these reports, and upon that basis together with the supervisory and consultative reports which the department shall have prepared, as well as other evidence which the supervisory staff may provide, determine the aid level for which the district shall qualify. The state department shall notify the district on or before August 15 of its determination, and the recommended changes necessary to qualify for the aid level sought. Any person dissatisfied with the decision of the state department may, within 15 days from the date thereof, apply for and receive in writing an explanation of the basis for such decision by the state superintendent.

(3) PRORATION OF AIDS. In the event that the appropriations available for state aids in any one year are insufficient to pay the full amount as provided in section 40.372, the payment shall be prorated among the various districts entitled thereto.

(4) APPROVAL OF BUDGETS. Where the state aid contribution to be received by a district is over 50 per cent of the total receipts of any district in any one year, the state department of public instruction shall approve the budget of the district before granting any aids.

(5) COUNTY AND TRANSPORTATION AIDS. (a) In addition to the state aids provided in section 40.372, school districts shall receive transportation aids as provided in this chapter and county aids as provided in section 59.075.

(b) Whenever any county shall fail to raise for the support of the common schools by taxation, upon the aggregate valuation of the whole county, an amount at least equal to \$350 for each public elementary teacher employed in the county, as determined in section 59.075 and as certified to the county clerk by the state superintendent, and shall fail to apportion to each district such amount for each elementary teacher employed, the aid for the schools of that county shall be withheld from the next succeeding apportionment except that aid may be apportioned by the state for distribution to all districts which have received a county apportionment for the preceding year.

(6) STATE SUPERINTENDENT MAY VARY AIDS. (a) The state superintendent of public instruction may, at his discretion, provide a higher level of aids than the district would be entitled to under the provisions of this section and sections 40.371, 40.372 and 40.373, if in his judgment the geography, sparsity of population, inadequacy of property valuation, difficulties of transportation, or other factors, make it impossible for the district to qualify for the higher level of aids, provided that the school district levies a tax for school purposes of at least 5 mills in the year for which the aid is granted on the equalized valuation of the district for the year previous. He may also withhold the aids from any school in which the scope and character of the work are not maintained in such manner as to meet his approval.

(b) In the event that the state superintendent is satisfied that the educational program of any union free high school district meets the requirements of section 40.371 (1), (2) (d), (f), (g), (h) 2. and 3. and that the cost of education requires that the union free high school district levy, and the district has levied, a tax for school purposes of at least 4 mills, exclusive of the levy for debt retirement, in the year for which the aid is granted on the equalized valuation of the district for the previous year, the state department of public instruction shall grant in aids an amount equal to the mill levy made by the district up to 5 mills on the amount by which the equalized valuation per resident pupils in average daily attendance up to 25 resident pupils in average daily attendance per teacher is less than \$40,000, but not less than \$30 per resident pupil in average daily attendance up to 25 resident pupils in average daily attendance per teacher. State aids shall be paid on account of nonresident union free high school pupils at the rate of \$30 per nonresident in average daily attendance which \$30 shall be deducted from the non-resident tuition claims made under the provisions of section 40.47 (5) and (6).

SECTION 9. 40.39 (2), (3), (4), (5), (6), (7) and (9) of the statutes are repealed.

SECTION 10. 40.87 (4) (b) and (c) of the statutes are renumbered 40.374 (7) and amended to read:

40.374 (7) *TEACHERS' SALARIES, SICK LEAVE.* * * * No aid as provided in this section and sections 40.372 and 40.373 shall be paid to any school district except to a city school district in a city of the first class, for any year during which such district shall not have maintained a common school for at least 9 months taught by a qualified teacher under a contract providing for leave of absence of the teacher by reason of personal sickness, without deduction from the salary of such teacher at the rate of at least 5 days per year and for accumulation of at least 30 days of unused sick leave from year to year and at a salary of not less than \$1,200 per school year, if the certificate of such teacher is based on 4 years or more of professional training with a degree and \$1,000 per school year if such teaching certificate is based on less than 4 years of professional training; unless the state superintendent shall be satisfied that such school was maintained and so taught for at least 3 months, and the failure to maintain and so teach it for 9 months was occasioned by some extraordinary cause not arising from intention or neglect on the part of the responsible officers. Time spent by the teacher or teachers of such districts in attendance upon an institute in the county, shown by due reports to have been allowed by the district board without deduction from such teacher's wages, shall be counted as a part of such 9 months. No aid shall be paid to any city school district of a city of the first class for any year during which such city school district of a city of the first class shall not have maintained common schools taught by qualified regular teachers at salaries of not less than \$140 a month, and by qualified continuous substitute teachers at salaries of not less than \$6 a day, for the full period during which such schools were in session during such year as provided by the rules and regulations of the board of school directors of such city school district of such city of the first class; unless the state superintendent shall be satisfied that any failure to so maintain such schools and so teach them for such full period was occasioned by some extraordinary cause not arising from intention or neglect on the part of the responsible officers. No aid shall be paid for or on account of any public school as defined in section 42.20, unless the employer as defined in section 42.20 has complied with the provisions of sections 42.39 to 42.43, inclusive.

SECTION 11. 40.87 (9) of the statutes is renumbered 40.374 (8) and amended to read:

40.374 (8) *USE OF AIDS, EXEMPTION FROM EXECUTION.* All moneys appropriated, allotted and paid to any school district under the provisions of section 20.25 * * * and all moneys appropriated, allotted and paid by any county to any school district from tax revenues derived under the provisions of section 59.075 shall be used, disbursed and expended by the school district receiving such moneys solely for the school purposes and expenses for which apportioned under the provisions of * * * sections * * * 40.37, 40.371, 40.372, 40.373 and 40.374. Such moneys, wherever the same may be, shall at all times be exempt from execution, attachment, garnishment or other process

in favor of creditors except as to claims for salaries or wages of teachers and other school employes and as to claims for school materials, supplies, fuel and current repairs.

SECTION 12. 40.39 (8) of the statutes is renumbered 40.374 (9) and amended to read: 40.374 (9) *PUPILS ATTENDING OUT OF STATE SCHOOLS*. Any district or city or municipality of residence of children attending out of state schools as provided for by section 40.47 (4), excluded from any state aid because of some mistake or omission by some officer may, at any time within 2 years after such state aid first becomes payable, furnish proof to the state superintendent of the facts of such mistake or omission and that the same has been corrected or remedied. If such proof be satisfactory to the state superintendent he shall certify such facts to the director of budget and accounts with the amount due such district or city because of such mistake or omission and the director of budget and accounts shall thereupon, draw his warrant for such amount in favor of such district, or city.

SECTION 13. 40.87 (introductory paragraph) (1), (2), (3), (4) (a), (am), (d), (e) and (5), (7) and (8) of the statutes are repealed.

SECTION 14. 40.88 (1) of the statutes is renumbered 40.88 and amended to read: 40.88 Any county, which maintains a county home for dependent children or other institution in which children are received for care, and in which institution or institutions the educational facilities required to be provided by a common school district are maintained, shall be entitled to state educational aids granted under sections * * * 40.37, 40.371, 40.372, 40.373 and 41.03 as though such institution or institutions constituted a common school district. The educational facilities offered in such institutions shall be under the supervision of the county superintendent and state superintendent of schools.

SECTION 15. 40.88 (3) of the statutes is repealed.

SECTION 16. 59.075 (1) of the statutes is repealed and recreated to read:

59.075 (1) The county board of each county is empowered at or before the November meeting each year to order the levying of a tax upon the aggregate equalized valuation of the county for the aid of the elementary schools of each school district of the county which has levied and placed on the tax rolls of the district for the previous year for the operation and maintenance of schools a tax of not less than 5 mills on the equalized valuation of the district for the year previous to the year of levy. In basic districts the levy shall not be less than 3 mills for elementary school purposes and 2 mills for high school purposes. Such county levy shall be at a rate sufficient to pay county aids to districts which qualify in an amount not less than \$350 per teacher unit operating in the county during the preceding year, except that when a county levy of 2 mills does not provide such an amount of aid the state will provide the difference between the amount produced by a county-wide levy of 2 mills and \$350 per teacher unit operating in the county during the preceding year out of the appropriation provided by section 20.25 (4). The county shall also include in its levy for school aid an amount sufficient to pay \$25 per elementary pupil for each of its elementary pupils who attend school in another county.

SECTION 17. 70.66 (1) of the statutes is amended to read:

70.66 (1) Upon receipt of the certificate of the apportionment from the county clerk each town and village clerk in counties containing a population of more than 300,000 shall, upon a uniform percentage, calculate and carry out in one item opposite to each valuation in the tax roll the amount required to be raised upon such valuation to realize in his town the whole amount of state, county, school and other taxes so certified, *provided that the tax levied pursuant to section 59.075 (1) shall be shown separately from all other county taxes in a column designated as "county school tax levied under section 59.075 (1), statutes"*, together with such town and other local taxes, except taxes to pay judgments, as are to be levied uniformly upon all the taxable property in the town; and all other taxes, if any, including taxes to pay judgments, in separate column opposite the valuation of the property to be charged.

SECTION 18. 71.14 (2) of the statutes, as amended by chapter 180, laws of 1949, is amended to read:

71.14 (2) Annually, beginning July 1, out of the normal income tax collections of the preceding fiscal year, there shall be set aside the amount of the appropriation made by section 20.09 (4) for the current fiscal year, and the amount of that portion of the appropriation made by section * * * 20.25 for the current fiscal year which is chargeable to the normal income tax. The aggregate of the aforesaid amounts shall be borne by the state, the counties, and the towns, cities and villages in the proportion that the net normal income tax collections for the preceding fiscal year are allocated to the state and to each such political subdivision pursuant to the provisions of this section.

The remainder of the net normal income tax collections shall be apportioned as follows, to wit: 40 per cent to the state, 10 per cent to the county, and the balance to the town, city or village from which the income was derived as provided in section 71.14 (6), except that when in any calendar year the amount apportionable to any town, city or village exceeds 2 per cent of the equalized value of all taxable property in such town, city or village as established in November of the next preceding year under section 70.61, such excess shall be apportioned and paid to the county to be distributed and paid to all of the several towns, cities and villages of the county, according to the school population therein. If subsequent to January 1, 1937, there shall be paid over to any town, city or village in any calendar year any amount in excess of 2 per cent of the equalized value of all taxable property therein for the preceding year, such excess payment shall be recoverable by the county. The 2 per cent limitation above mentioned shall revert to one per cent of the equalized value of all taxable property in such town, city or village for the preceding year under section 70.61 for the second annual distribution of normal income taxes following the termination of the present war as proclaimed by the President or the Congress.

SECTION 19. 74.08 (1) as amended by chapter 110, laws of 1949, is amended to read:
74.08 (1) The county clerk of each county, unless a different official is designated by the county board, shall prepare and cause to be printed and furnished to each town, city and village treasurer of his county a book of tax receipts for each current year, with stubs to be a duplicate of the receipts; which receipts shall be printed in a form containing separate and distinct columns labeled respectively to show column by column the following taxes: Namely, state taxes, county taxes, town, city or village taxes, and all other taxes; and every town, city and village treasurer shall use only the receipts so furnished. Notwithstanding any other provisions of law, all city treasurers, and town and village treasurers, except where the information has already been placed in the receipt by the county, shall enter in each receipt given by him for the payment of taxes the name of the person, firm, company or corporation paying the same, the date thereof, the description of the property, the valuation and the aggregate amount of taxes paid, the total of the rates from which the total amount of the tax was computed and in separate and distinct columns labeled as herein provided the several amounts paid respectively for state taxes, county taxes, *county school taxes levied pursuant to section 59.075 (1)*, town, city or village taxes, and all other taxes, if any, appearing on the tax roll opposite the valuations to be charged therewith. In the alternative the governing body of any city, village or town may by ordinance direct that while such ordinance is in effect the aggregate amount of state, county, local, school and other taxes shall be carried in a single column on the tax receipt, in which case there shall be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for state, county, *county school taxes levied pursuant to section 59.075 (1)*, local, school and other purposes.

Approved August 2, 1949.
