

county, and the balance to the town, city or village from which the income was derived as provided in section 71.18, except that when such balance in any calendar year exceeds 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, such excess shall be 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 one per cent of the equalized value of all taxable property therein for the preceding year, such excess payment shall be recoverable by the county.

SECTION 6. The question whether the provisions of this act relative to the mill tax shall take effect shall be submitted to the people of this state in the manner provided by law for the submission of an amendment to the constitution at the election to be held in April, 1944. If approved by a majority of the vote cast upon the question, it shall go into effect upon and after such ratification by the people, otherwise it shall not take effect. Upon the ballot shall be printed: "Do you favor the levying of an annual tax on all general taxable property not exceeding 2 mills on each dollar of the assessed valuation for high school aids?"

Approved July 14, 1943.

No. 400, A.]

[Published July 15, 1943.

[Republished July 24, 1943.

### CHAPTER 526.

AN ACT to amend 40.34 (2) and 40.87 (introductory paragraph), (1) (introductory paragraph), (1) (a), (2), (3), (4) (a), (b) (as amended by chapters 37 and 105, laws of 1943) and (e), (5), (6), (7) (b) and (c) and (9), and 59.075 (1) of the statutes, relating to state and county aids to school districts.

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

SECTION 1. 40.34 (2) of the statutes is amended to read:

40.34 (2) The board of any district which has suspended school shall pay the tuition of all children of school age residing

in the district who attend other district schools and of all children who are of less than one-quarter Indian blood of school age residing in the district who attend federal schools within this state, the courses of study of which have been approved by the state superintendent of public instruction and over which the state superintendent and the county superintendent are granted joint supervisions and diploma granting powers with the federal supervisors during such suspension, and shall provide transportation to and from school for all children residing more than 2 miles from the nearest district school or federal school which they may attend, and the district shall receive the regular state and county aids which the district would be entitled to if it were in operation and the regular state aid on account of such transportation \* \* \*.

SECTION 2. 40.87 (introductory paragraph), (1) (introductory paragraph), (1) (a), (2), (3), (4) (a), (b) (as amended by chapters 37 and 105, laws of 1943) and (e), (5), (6), (7) (b) and (c) and (9) of the statutes are amended to read:

40.87 (Introductory paragraph) To afford all children throughout the state an opportunity to secure an elementary education, there shall be paid state aid to the several \* \* \* *common school districts, consolidated school districts and city school districts* of the state for the support of the elementary public schools as follows:

(1) (Introductory paragraph) Annually, to each school district \* \* \* of the state *for which a tax of 2 mills or more on the full valuation thereof as provided in subsection (2) has been levied for operation and maintenance and placed on the tax roll, \$250 for each elementary teacher actually employed by such district or city in the preceding school year except that to school districts with less than 10 and more than one pupil enrolled the state aid shall be \$25 per pupil in average daily attendance. Where the tax so levied and placed on the tax roll by such school district is at least 1 mill but not 2 mills, the aid paid shall be 50 per cent of the foregoing. No state aid shall be paid to any school district, which has not levied and placed on the tax roll for the operation and maintenance a tax of at least 1 mill.* The number of teachers for which any district \* \* \* shall receive aid, however, shall not exceed:

(a) One teacher, if the average daily attendance in such preceding school year was below 25; \* \* \*

(2) In addition to the amounts provided in subsection (1) there shall be paid to *all* school districts with 10 pupils or more in average daily attendance \* \* \* in which the assessed valuation back of each pupil is insufficient to properly support an efficient elementary school, an amount to be determined as follows: The full valuation expressed in the nearest thousand dollars of the property in each school district with 10 pupils or more in average daily attendance \* \* \* shall be determined by the \* \* \* *department of taxation*. A valuation of \$200,000 for each elementary teacher employed by \* \* \* *any* school district with 10 pupils or more in average daily attendance \* \* \* in the preceding school year shall be considered as the base for determining the amount of state aid for each school district with 10 pupils or more in average daily attendance. The apportionment shall be made to such school districts with 10 pupils or more in average daily attendance \* \* \* in which the quotient of dividing the full valuation by the number of elementary teachers in the preceding school year is less than such base. Such quotient shall be subtracted from such base and the amounts so obtained multiplied by the local *elementary* school tax rate for such school district with 10 pupils or more in average daily attendance \* \* \*. *The multiplier shall not exceed 4 mills.* The amount in turn shall be multiplied by the number of elementary teachers employed by the school district with 10 pupils or more in average daily attendance \* \* \* in the preceding school year, which resulting amount shall be the aid payable to the school district with 10 pupils or more in average daily attendance \* \* \* under this subsection. But in no event shall such apportionment under this subsection exceed \$350 for each such teacher employed in the preceding school year; nor shall such state aid be based upon a greater number of elementary teachers than the number of such teachers for which the district with 10 pupils or more in average daily attendance \* \* \* is entitled to state aid under the provisions of subsection (4).

(3) For the purposes of subsections (3) and (4) an elementary teacher is defined as one who devotes the whole or the major portion of his time to teaching, *or supervising* grades below the ninth \* \* \*. *Substitute teachers or part time teachers teaching continuously for the entire school year beginning in September and ending in June shall be counted in determining the amount to be distributed to school districts.*

(4) (a) 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 \$250 for each public elementary teacher employed in the county, in schools with 10 pupils or more in average daily attendance, 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 with 10 pupils or more in average daily attendance \* \* \* such amount for each elementary teacher employed, and such an amount as herein provided for districts having more than one pupil and less than 10 pupils in average daily attendance 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.*

(b) *Commencing with the school year 1943-1944*, no aid 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 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 \$1200 per school year, \* \* \*, if the certificate of such teacher is based on 4 years or more of professional training with a degree and \$1000 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.

(e) No aid shall be paid to \* \* \* any school district refusing or wilfully neglecting to comply with the provisions of section 40.22 (1) and (2).

(5) Immediately upon determining the amount of state aid payable under this section the state superintendent shall certify to the secretary of state and to the state treasurer the amount thereof which each county is entitled to receive, and he shall at the same time certify to each county clerk and county treasurer the amount thereof which each \* \* \* *school district* in their respective counties is entitled to receive, and a statement of the number of teachers employed in each such \* \* \* *school district*.

(6) At the time when taxes levied for other state purposes are required by law to be paid into the state treasury, each county treasurer shall pay to the state treasurer the moneys, arising from the tax levied under section 70.58 in excess of the amount such county is entitled to as state aid under this section; but if the amount so due to any county be larger than the amount such county is required to so pay, the state treasurer shall pay to the county treasurer, at said time, the amount so in excess. The secretary of state shall thereupon draw his warrants covering the total amount of the aid payable to the several counties. Upon receipt of such amount the county treasurer shall distribute the same to the treasurers of the school *districts* \* \* \* and shall promptly certify the amount so distributed to the clerk of the school district or \* \* \* *to the secretary of the city board of education*. Upon receipt of such notice the secretary of the city board of education shall file a copy of same with the city clerk.

(7) (b) Any \* \* \* school district excluded from any apportionment of the aid under this section because of some mis-

take or omission by some officer may at any time within 2 years after such apportionment furnish proof to the state superintendent of the facts of such mistake or omission and that the same has been corrected or remedied.

(c) If such proof be satisfactory to the state superintendent he shall certify such facts to the secretary of state, together with a supplemental apportionment to such \* \* \* school district and shall notify the treasurer and clerk of the county of such apportionments. The secretary of state shall thereupon draw his warrant for such supplemental apportionment and the same shall be paid as if originally apportioned.

(9) All moneys appropriated, allotted and paid to any school district \* \* \* under the provisions of \* \* \* section 20.25 (3) 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 section 40.87. 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 3. 59.075 (1) of the statutes is amended to read:

59.075 (1) The county board of each county is empowered at or before November meeting each year to order the levying of a tax upon the aggregate assessed valuation of the county for the \* \* \* elementary schools of the school districts for which a tax has been levied for the operation and maintenance of the schools and placed on the tax rolls:

(a) Where such tax levy is 2 mills or more on the full valuation as provided in section 40.87 (2), in an amount not less than the product of \$250 multiplied by the number of public elementary teachers employed in the county during the preceding school year by school districts in which the average daily attendance was 10 or more pupils as certified by the \* \* \* state superintendent to the county clerk;

(b) Where such tax levy is 1 mill or more but less than 2 mills on the full valuation as provided in section 40.87 (2), in an

amount not less than the product of \$125, multiplied by the number of public elementary teachers employed in the county during the preceding school year by school districts in which the average daily attendance was 10 or more pupils as certified by the state superintendent to the county clerk.

“(c) \* \* \* To school districts in which the average daily attendance is less than 10 and more than one pupil as certified by the state superintendent the following amounts per pupil in average daily attendance provided that such district has levied and placed upon the tax roll for operation and maintenance a tax, as set forth below, on the full valuation of the district as provided in section 40.87 (2):

Mill levy	Amount
2 or more.....	\$25.00
One or more but less than 2.....	12.50

(d) No county aid shall be paid to any school district which has not levied and placed upon the tax roll for operation and maintenance a tax of at least one mill on the full valuation of the district as provided in section 40.87 (2).

“SECTION 4. In case of conflict between the provisions of chapter 360 (Bill No. 524, A.), laws of 1943 and this act the provisions of this act shall prevail.”

Approved July 12, 1943.

No. 651, A.]

[Published July 15, 1943.

### CHAPTER 527.

AN ACT to amend 260.15 of the statutes, relating to nonjoinder of person for or against whose benefit action is brought.

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

260.15 of the statutes is amended to read:

260.15 An executor or administrator, a trustee of an express trust or a person expressly authorized by statute may sue or be sued without joining with him the person for or against whose benefit the action is prosecuted; a trustee of an express trust, within the meaning of this section, shall be construed to include a person with whom or in whose name a contract is made for the benefit of another.

Approved July 12, 1943.