

No. 24, A.]

[Published May 22, 1951.]

**CHAPTER 224.**

AN ACT to amend 40.11 (9) and 59.075 (1) and to repeal and recreate 40.87 of the statutes, relating to the computation of county school aids.

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

SECTION 1. 40.11 (9) of the statutes is amended to read:

40.11 (9) He shall deliver to the town clerk, before September 1 in each year, a certified statement showing the amount of taxes voted and not before reported, and also the amount of tax to be collected in such year, if any, for the annual payment of any loan. In case of a joint district, he shall deliver to the clerk of each municipality in which any part of the district is situated, a certified statement showing the proportion of such taxes to be assessed in that part of the district within his municipality, which proportion shall be ascertained from the full valuations to be certified to him and the county superintendent by the state superintendent from the certification of the full valuations of each part of a joint district made to the state superintendent by the state department of taxation under section 40.87 \* \* \*.

SECTION 2. 40.87 of the statutes is repealed and recreated to read:

40.87 The full valuation expressed in the nearest thousand dollars of the property in each school district and the full valuation expressed in the nearest thousand dollars of the property in each part of a joint school district shall be determined and certified to the state superintendent annually on or before August 1 by the department of taxation.

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 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 \* \* \* 3 mills on the equalized valuation of the district for the year previous to the year of levy for elementary school purposes except where the district operates both elementary and secondary schools the minimum levy shall be 5 mills for both elementary and 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). \* \* \*

SECTION 4. Counties in which school districts which levied a tax of 3 mills, or more than 3 mills but less than 5 mills, on the equalized valuation of the district as last reported prior to such levy for elementary school purposes for the school years 1949-1950 and 1950-1951, or either of them, and did not receive \$350 per elementary teacher unit under section 59.075 of the statutes of 1949 for such school year or years, may pay such aids to such districts for both or either of such years. The state superintendent of public instruction shall designate to the proper county clerks the school districts entitled to such county aid and the amount due each under this act; where the school district lies in more than one

county the amounts each such county shall pay shall be prorated as in section 59.075 (2) of the statutes of 1949, except that "\$350" and "350" shall be substituted for "\$250" and "250" where the latter appear in said subsection. The boards of supervisors of the counties affected by this act may adopt necessary resolutions to make the payments provided by this act, including the raising of the necessary money.

Approved May 17, 1951.

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