

**CHAPTER 349**

AN ACT to amend 38.16 (1) (b) of the statutes, relating to report of school board and school taxes in first class cities.

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

38.16 (1) (b) of the statutes is amended to read:

38.16 (1) (b) The general educational fund taxes for the support of all schools including trade schools, so levied upon each dollar of the assessed valuation of all property in said city, subject to taxation, shall not in any one year exceed 10 mills on the dollar of the total assessed valuation of all such property \* \* \* ; and the repair fund taxes shall not exceed one mill upon the dollar of the total assessed valuation of all such property in such city, subject to taxation, for the repair and keeping in order of school buildings, fixtures, grounds and fences, the purchase of school furniture and the repair of broken or worn-out furniture, the making of material betterments to school property and the purchase of necessary additions to school sites, and the construction fund taxes shall not in any one year exceed six-tenths of a mill upon the dollar of the total assessed valuation of all such real and personal property, and the said taxes for the purposes named in this section shall be in addition to all taxes provided for by law for other city purposes. The common council shall have the option (1) to levy and collect such tax equal to the amount of money requested by the board for the school construction fund, or (2) to levy and collect a tax to realize part of the money so requested and provide the remainder thereof from taxes levied and collected by the common council for its permanent improvement fund, or (3) to decline to levy and collect a construction fund tax and provide the entire amount of money so requested for such school construction fund from its said permanent improvement fund. Such school construction fund tax levy shall be reduced in any year only by the amount which the common council shall in such year provide from such permanent improvement fund. The school repair fund and the school construction fund may be allowed to accumulate from year to year in the discretion of the board of school directors.

Approved June 25, 1953.

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