

## CHAPTER 249

AN ACT to amend 41.19 (1b), 74.03 (5) (d), (8) (f) and (9) (b) and 74.031 (8) (d) and (11) (b); to repeal and recreate 41.19 (1a); and to create 41.19 (1ac), (1ad) and (1c) of the statutes, relating to the payment of tuition for pupils attending schools of vocational and adult education.

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

SECTION 1. 41.19 (1a) of the statutes is repealed and recreated to read:

41.19 (1a) Before July 1 of each year beginning with 1955, the secretary of each local board of vocational and adult education shall file with the clerk of each county and municipality from which any tuition pupil was admitted, except as provided in sub. (1c), a sworn statement setting forth the residence, name, age, date of entrance and the number of days attended during the preceding school year and the total tuition charge for courses approved by the state board of vocational and adult education for each pupil admitted from such county. This statement shall be rendered on a form prescribed by the state director of vocational and adult education. Within 10 days after the receipt of such statement the clerk of each municipality shall return the same to the county clerk with his certification as to the correctness of the statement, or indicating in what respects he believes such statement to be incorrect, together with all necessary factual information in support of such belief. Nothing in this subsection shall apply to tuition for any pupil who has reached 21 years of age or to any tuition for any course eligible for credit at the university of Wisconsin or at any state college.

SECTION 2. 41.19 (1ac) and (1ad) of the statutes are created to read:

41.19 (1ac) Where the county clerk has satisfied himself that the statements made under sub. (1a) are accurate, he shall determine the total tuition charge to be collected within that portion of the county lying outside districts operating schools of vocational and adult education, and apportion the amount thereof on the basis of the ratio of the equalized valuation of that portion of each municipality within which the county which lies outside districts which operate schools of vocational and adult education as certified by the state board of vocational and adult education to the total equalized value of all the territory within the county that lies outside districts which operate such schools, and certify the amount so obtained to the clerks of such municipalities. The aforesaid equalized valuation shall be determined and certified to the county clerk annually on or before August 15 by the department of taxation. The municipal clerk shall enter upon the next tax roll in a local column such sums as may be due for such tuition from his municipality and the amount so entered shall be collected when and as other taxes are collected. If a portion of such municipality forms a part of a vocational school district the taxable property in that portion shall be exempt from such tuition tax. In lieu of placing the amount due for vocational and adult school tuition upon the tax roll the governing body of any municipality required to pay such tuition may by resolution authorize its treasurer to pay the amount of such tuition as certified by the county clerk out of surplus municipal funds, provided no portion of such municipality forms a part of a vocational and adult school district.

(1ad) Before July 1 in each year the secretary of the local board of vocational and adult education shall send to the secretary of the local board of vocational and adult education in the municipality in which the pupils reside, a sworn statement of tuition charges for pupils residing therein who had reached 21 years of age and for any tuition for any pupil residing therein for any course eligible for credit at the university of Wisconsin or at any state college. Where pupils reside in a municipality in which no vocational and adult education school is maintained then such sworn statement of said tuition charges shall be sent to the clerk of the municipality. In either case the sworn statement shall set forth the residence, name, age and date of entrance to such school, and the number of days' or evenings' attendance during the preceding year of each such pupil, and the amount of tuition due on account of such attendance. This statement shall be filed as a claim against the local board of vocational and adult education or against such municipality, as the case may be, and allowed as other claims are allowed. The secretary of the board shall, in submitting the certificate of tuition charges to the municipality of residence of tuition pupils, indicate the number of class units of work for which a pupil was enrolled and attended.

SECTION 3. 41.19 (1b) of the statutes is amended to read:

41.19 (1b) No local board of vocational and adult education, nor any city, village or town not having a school of vocational and adult education, shall be liable *under sub. (1ad)* without its consent to pay such tuition for any pupil who has reached the age of 21 years, nor for any course eligible for credit at the university of Wisconsin or at any state teachers college. Nonresident students over 21 years of age may pay such non-resident tuition charge. Neither shall any board of vocational and adult education, city, village or town be liable to pay such tuition for any student unless such board of vocational and adult education or the governing body of the city, village or town is notified in writing within 30 days after enrollment that the student is attending the school of vocational and adult education.

SECTION 4. 41.19 (1c) of the statutes is created to read:

41.19 (1c) Before July 1 of each year, beginning with 1955, the secretary of each local board of vocational and adult education shall file a list of the pupils who attended that school of vocational and adult education because the specific courses desired by such persons were not given in their municipality of residence and who resided in another municipality having a local board of vocational and adult education with the secretary of the board in the municipality in which such pupils reside together with a statement of the tuition due because of such pupils. This statement shall be filed as a claim against the local board of vocational and adult education and allowed as other claims are allowed.

SECTION 5. 74.03 (5) (d), (8) (f) and (9) (b) of the statutes are amended to read:

74.03 (5) (d) Out of the remaining general property taxes collected he shall first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character levied on the property in such town, city or village, unless the governing body thereof shall have extended such loans pursuant to s. 74.03 (5a). He shall next set aside and pay over to the county treasurer the full amounts levied on the property of such town, city or village for high school tuition \* \* \*, high school transportation (or board and lodging in lieu thereof) *and vocational and adult school tuition* in the order named. The town, city or village treasurer shall then pay to each school district treasurer such proportions of the school

levy of such district as the balance of the general property taxes collected in such town, city or village bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, high school tuition \* \* \* , high school transportation *and vocational and adult school tuition*. In cities operating schools pursuant to ss. 40.80 to 40.827 he shall retain such proportion levied for school purposes. He shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges, and shall retain a similar proportion for the town, city or village. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in s. 74.26, and likewise remit such county school moneys as provided by law, and shall retain for the use of the metropolitan sewerage district an amount equal to the taxes levied pursuant to s. 59.96 (7), and credit the same to the proper metropolitan sewerage area accounts on or before March 20.

(8) (f) Out of the remaining proceeds of the general taxes and special assessments collected for each town, city or village, the county treasurer shall first set aside and pay to the state treasurer the balance due on state trust fund loans. He shall next set aside and pay to the proper treasurers any balances due on levies for high school tuition \* \* \* , high school transportation *and vocational and adult school tuition* in the order named. The county treasurer shall then pay to each town, city or village treasurer such proportions of the balances due on levies for school and for town, city or village purposes (including special assessments not returned in trust) as the balance of the general taxes and special assessments collected in such town, city or village bears to the total balance then due on all general levies and special assessments, except those referred to in pars. (b), (c), (d) and (e). In cities operating schools pursuant to ss. 40.80 to 40.827 the city treasurer shall retain such proportion levied for school purposes, and elsewhere the town, city or village treasurer shall pay such proportion to the school treasurers. The county treasurer shall retain like proportions of the balances due on state taxes, state special charges, county school tax, other county taxes and county special charges. The county treasurer shall remit the proportions retained on state taxes and state special charges to the state treasurer as provided in s. 74.26, and likewise remit the amount retained for county school taxes as provided by law.

(9) (b) He shall first set aside and pay to the proper treasurers any balances due on state trust fund loans, high school tuition \* \* \* , high school transportation *and vocational and adult school tuition* levies in the order named.

SECTION 6. 74.031 (8) (d) and (11) (b) of the statutes are amended to read:

74.031 (8) (d) Out of the remaining general property taxes collected he shall first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character levied on the property in such city, village or town. He shall next set aside and pay over to the county treasurer the full amounts levied on the property of such city, village or town for high school tuition \* \* \* , high school transportation (or board and lodging in lieu thereof) *and vocational and adult school tuition* in the order named. The city, village or town treasurer shall then pay to each school district treasurer such proportions of the school levy of such district as the balance of the general property taxes collected in such city, village or town bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, high school tuition, high school transportation and metropolitan sewerage district taxes. In cities operating schools pursuant to ss. 40.80

to 40.827 he shall retain such proportion levied for school purposes. He shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges and shall retain a similar proportion for the city, village or town. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in s. 74.26 and likewise remit such county school moneys on March 22 and August 20 as provided by law.

(11) (b) He shall first set aside and pay to the proper treasurers any balances due on state trust fund loans, high school tuition \* \* \*, high school transportation *and vocational and adult school tuition* levies in the order named.

Approved June 16, 1955.

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