

No. 82, S.]

[Published June 19, 1959.

#### CHAPTER 92

AN ACT to renumber 60.49 (6) and 61.26; to amend 60.29 (33), 61.34 (4) and 62.09 (9) (a); and to create 60.49 (6) (b), 61.26 (2) and 62.09 (9) (g) of the statutes, relating to advanced payments of taxes and loans to school districts by towns, villages and cities.

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

SECTION 1. 60.29 (33) of the statutes is amended to read:

60.29 (33) The town board of any town may loan money to the board of any *common or union high* school district operating under the district system *wholly or partly located* within the town in such sums as are needed to meet the immediate expenses of maintaining the \* \* \* *schools* of such district, and such district board may borrow accordingly and give their note therefor. No such loans shall be made to extend beyond August 30 nor in an amount exceeding one-half of the estimated receipts as certified by the state superintendent of schools and the local school clerk, at a rate of interest to be determined by the town board.

SECTION 2. 60.49 (6) of the statutes is renumbered 60.49 (6) (a).

SECTION 3. 60.49 (6) (b) of the statutes is created to read:

60.49 (6) (b) To make partial apportionment of levies by school districts out of any funds available in the town treasury prior to the tax apportionment provided by s. 74.03 (5) upon filing of a written request by the school district board.

SECTION 4. 61.26 of the statutes is renumbered 61.26 (1).

SECTION 5. 61.26 (2) of the statutes is created to read:

61.26 (2) The village treasurer shall be required to perform those duties as conferred upon town treasurers in s. 60.49 (6).

SECTION 6. 61.34 (4) of the statutes is amended to read:

61.34 (4) The village board may levy and provide for the collection of taxes and special assessments; may refund any tax or special assessment paid, or any part thereof, when satisfied that the same was unjust or illegal; and generally may manage the village finances. The village board may loan money to any school district located within the village *or within which the village is wholly or partially located* in such sums as are needed by such district to meet the immediate expenses of operating the schools thereof, and the board of the district may borrow money from such village accordingly and give its note therefor. No such loan shall be made to extend beyond August 30 next following the making thereof or in an amount exceeding one-half of the estimated receipts for such district as certified by the state superintendent of schools and the local school clerk. The rate of interest on any such loan shall be determined by the village board.

SECTION 7. 62.09 (9) (a) of the statutes is amended to read:

62.09 (9) (a) The treasurer shall collect all city, *school*, county and state taxes, receive all moneys belonging to the city or which by law are directed to be paid to him, and pay over the money in his hands according to law.

SECTION 8. 62.09 (9) (g) of the statutes is created to read:

62.09 (9) (g) He may make partial apportionment of levies by school districts, excepting to districts operating under s. 40.80, out of funds available in the city treasury prior to the tax apportionment provided by s. 74.03 (5) upon the filing of a written request by the school district board.

Approved June 16, 1959.

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