

No. 473, A.]

[Published June 29, 1961

CHAPTER 177

AN ACT to amend 40.29 (8) of the statutes, relating to the failure to determine, certify and assess the full amount of school district tax necessary to operate and maintain district schools for current year.

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

40.29 (8) of the statutes is amended to read:

40.29 (8) If any district has not voted a tax sufficient to *operate and maintain its school for the term of 9 months during the ensuing year, the board shall, on the third Monday of October, determine the sum necessary to be raised to maintain such school, and the school district clerk shall forthwith certify to the municipal clerks the amount so fixed, and he shall assess the same and enter it in the tax roll as other district taxes are assessed and entered. To the extent that annual taxes sufficient to operate and maintain the district schools have not been determined, certified and levied, for any school year, pursuant to this subsection prior to the effective date of any school district reorganization involving the whole or any part of the area of such district, except on attachments to city school districts, then, upon such a reorganization, the school district board of the reorganized district shall on the third Monday of October following the effective date of reorganization, determine and the school district clerk thereof shall certify to the proper municipal clerks the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by any described portion of the property of the reorganized district if taxes pursuant to this subsection had been properly and timely determined, certified and assessed prior to the reorganization. The amount of such deficiency as so determined and certified shall be assessed, entered and collected against such described property as a special tax thereon. This provision shall in no way affect the provisions for apportionment of assets and liabilities under s. 66.03 and is additional thereto.*

Approved June 22, 1961.