

No. 12, S.]

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CHAPTER 459

AN ACT to create 20.890 (5) and 66.902 (6) of the statutes, relating to the inclusion of and state aid to counties under the Wisconsin retirement fund and making an appropriation.

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

SECTION 1. 20.890 (5) of the statutes is created to read:

20.890 (5) STATE AID TO COUNTIES FOR RETIREMENT PURPOSES. There is appropriated from the general fund to the executive director of the Wisconsin retirement fund, annually beginning July 1, 1962, a sum sufficient for the payment of state aid to certain counties as provided in s. 66.902 (6).

SECTION 2. 66.902 (6) of the statutes is created to read:

66.902 (6) (a) Notwithstanding the provisions of this section every county having a population of less than 500,000 which has not hitherto elected to become a participating municipality shall on January 1, 1962,

be a participating municipality. Each such county may elect to provide prior service credits at rates equal to 2, 1½ or one, times the rates of county credits for current service. If any county fails to certify to the director of the fund the prior service credit rate which it has elected on or before January 1, 1962, the applicable rate for such county shall be 2 times the rate of county credits for current service.

(b) 1. If the municipality contributions paid by any county as a participating municipality under the Wisconsin retirement fund shall in any calendar year exceed by more than 50 per cent the average mill tax levy imposed in such year by all counties under said fund for contributions to said fund the state shall reimburse that county for the cost in excess of such 150 per cent.

2. In determining the average county mill tax levy for any calendar year for said fund the executive director of the fund shall base such computation upon a certification by the department of taxation as to the total equalized valuation for general property taxes in each county under said fund collected in the calendar year for which municipality contributions are paid. Such average county mill tax levy shall be computed by comparing the aggregate municipality contributions for such year to the aggregate equalized valuation of such counties as above indicated and the rate for retirement purposes for each county shall be determined by dividing its municipality contribution by the equalized valuation for general property taxes of such county.

3. The executive director of said fund shall annually certify to the department of administration for payment to the counties out of the appropriation provided by s. 20.890 (5) such amounts as each county is entitled to receive pursuant to this subsection for excess costs incurred for said fund contributions in the preceding calendar year, but no county shall be entitled to reimbursement for any calendar year prior to 1962.

Approved September 15, 1961.
