

No. 333, A.]

[Published April 6, 1899.

## CHAPTER 115.

AN ACT to amend chapter 28, of the Wisconsin statutes of 1898, relating to the common schools.

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

School fund  
income tax,  
when and how  
apportioned to  
counties.

SECTION 1. Section 554, chapter 28, of the Wisconsin statutes for 1898, is hereby amended by substituting for the word "six" in the twenty-fifth line thereof, the word "seven" so that the said section when so amended shall read as follows: Section 554. The school fund income which shall have been received up to and including the first day of December, including the amount to accrue from the one-mill state tax provided for by section 1072a, to be collected by the several counties of the state before the first Monday in February next succeeding the date of such apportionment, shall be apportioned by the state superintendent between the tenth and fifteenth days of December in each year. Such apportionment shall be made among the several counties, towns, villages and cities according to the number of children in each, over the age of four and under the age of twenty years, as shown by the reports made to the state superintendent for the year preceding, ending June 30. Whenever any town, village or city shall fail in any year to raise by tax, for the support of common schools therein, a sum equal to the amount of its share of such school fund and other income as determined by the county board, in pursuance of section 1074, the amount of the apportionment to such town, village or city for that year shall be withheld from the next succeeding apportionment, unless the town or village board or common council shall have transferred, as

they are hereby authorized to do, from the general fund to the school fund of the town or village, or to the board of education of the city for such purpose, the amount of deficit in such school tax, and the town, village or city clerk shall have filed with the state superintendent his certificate showing such transfer, and in the case of the town clerk, his apportionment thereof to the proper school districts, before the tenth day of December. No apportionment shall be made to any city, village or town for any school district therein for any year during which such district shall not have maintained a common school, taught by a qualified teacher, for seven months unless, the state superintendent shall be satisfied that such school was so taught for three months, and the failure to maintain it for the full seven months was occasioned by some extraordinary cause and not arising from neglect or intent, nor to any town, village or city, nor for any school district, reports of such, as required by law, shall not have been made and transmitted during the preceding year to the state superintendent; nor to any city for any year the report for which shall not show that the number of children between the ages aforesaid, residing therein, has been ascertained by an actual census taken under the direction of the board of education or other body having the government of common schools therein, by their clerks or persons of their appointment for that purpose; provided that provision by a school district for the instruction and transportation of its pupils, in accordance with subdivision 15, of section 430, shall entitle the district to share in the apportionment as though such district had maintained a school.

Schools to be maintained seven months each year, before district is eligible to receive tax.

SECTION 2. This act shall take effect and be in force, from and after its passage and publication.

Approved April 1, 1899.