

No. 573, S.]

[Published May 29, 1951.

CHAPTER 270.

AN ACT to amend 40.11 (9) and to create 40.16 (17) of the statutes, relating to refunding of school district taxes and adjustment of school district tax levies.

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

SECTION 1. 40.11 (9) of the statutes is amended to read:

40.11 (9) He shall deliver to the town clerk, before September 1 in each year, a certified statement showing the amount of taxes voted and not before reported, and also the amount of tax to be collected in such year, if any, for the annual payment of any loan. In case of a joint district, he shall deliver to the clerk of each municipality in which any part of the district is situated, a certified statement showing the proportion of such taxes to be assessed in that part of the district within his municipality, which proportion shall be ascertained from the full valuations to be certified to him and the county superintendent by the state superintendent from the certification of the full valuations of each part of a joint district made to the state superintendent by the state department of taxation under section 40.87 (2). *When the equalized valuation of one of the municipalities or of a portion of one of the municipalities that comprises a part of a joint school district is reduced in any one year to an amount below its equalized valuation of the previous year by reason of the destruction or removal of all or of a portion of the property of a part of the freeholders with a resulting excessively inequitable apportionment of the school district tax levy on the remaining equalized valuations, the school district clerk shall call in the supervisor of assessments, who if he finds that such inequities will result shall reduce the equalized valuations of the previous year by the full value of the property so destroyed or removed and certify the resulting values to the school clerk for use in computing the tax levy certifications required by this section.*

SECTION 2. 40.16 (17) of the statutes is created to read:

40.16 (17) When the equalized valuation of one of the municipalities or of a portion of one of the municipalities that comprises a part of a joint school district is reduced in any one year to an amount below its equalized valuation of the previous year by reason of the destruction or removal of all or a portion of the property of a part of the freeholders with a resulting increase in the taxes of the remaining freeholders which is in an excessive ratio to the total taxes levied by the joint school district, the school district board shall refund to the taxpayers whose taxes have been so increased and who have paid such increased taxes the amount of the increased taxes so paid. The provisions of this subsection shall apply only to taxes of 1949, 1950 and 1951.

Approved May 23, 1951.
