No. 18, A.]

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CHAPTER 344.

AN ACT to amend 40.372 (1) (a) 2 and (2) (a) of the statutes, relating to the computation of state aid to school districts.

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

40.372 (1) (a) 2 and (2) (a) of the statutes are amended to read: 40.372 (1) (a) 2 If the district has a total of 10 or more resident pupils in average daily attendance, a sum equal to the mill rate levied by the district up to 9 mills on the amount by which the equalized valuation per resident pupil in average daily attendance is less than * * \$17,000 per resident pupil in average daily attendance not to exceed 25 resident pupils in average daily attendance per teacher, but not less than \$25 per resident pupil in average daily attendance, except that the state shall provide not less

than: (a) In a one-teacher unit school district with 12 or more resident pupils in average daily attendance, a sum equal to the amount produced by applying the mill rate levied by the district not to exceed 9 mills on the amount by which the equalized valuation of the district is less than \$300,000; (b) in a 2-teacher unit school district with 26 or more resident pupils in average daily attendance, a sum equal to the amount produced by applying the mill rate levied by the district not to exceed 9 mills on the amount by which the equalized valuation of the district is less than \$600,000; (c) in a 3-teacher unit school district with 45 or more resident pupils in average daily attendance a sum equal to the amount produced by applying the mill rate levied by the district not to exceed 9 mills on the amount by which the equalized valuation of the district is less than \$900,000; but (d) in no case less than \$25 per resident pupil in average daily attendance not exceeding 25 pupils per teacher.

(2) (a) State aids paid to integrated districts shall be for both elementary and high school resident pupils on the following basis: The state shall provide a sum equal to the amount produced by applying the mill rate levied by the district on current equalized value up to 9 mills on the amount by which the equalized valuation per resident pupil in average daily attendance not exceeding 25 resident pupils in average daily attendance per teacher is less than * * * \$19,000 but in no case shall the state pay less than \$30 per resident elementary pupil in average daily attendance and \$35 per resident high school pupil in average daily attendance, not exceeding 25 resident pupils in average daily attendance per teacher. Aids under this subsection shall be payable only to such integrated districts in which the cost of education requires that the districts levy, and the districts have levied, a tax of 5 mills or more in the year for which the aid is granted on the equalized valuation of the districts for the previous year.

Approved June 8, 1951.