

No. 690, A.]

[Published July 22, 1955.

**CHAPTER 414**

AN ACT to amend 40.91 (4) (a) and (5) (a) of the statutes, relating to high school tuition.

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

40.91 (4) (a) and (5) (a) of the statutes are amended to read:

40.91 (4) (a) The tuition for any given year for nonresident pupils who have pursued high school work shall be determined as follows: From the sum total of money expended by the school district for interest and in operating and maintaining grades 9 through 12, including either the sum of \$15 per nonresident pupil to be deposited and expended as provided in s. 40.22 (17) or an item for building and equipment costs

equal to 2 per cent of the original expenditures by the districts prior to January 1, 1945, and 5 per cent for original expenditures on and after January 1, 1945, for buildings and equipment thereof as certified by the state superintendent of public instruction, such charge not to apply for a greater period of time than 50 years in the case of a building built prior to January 1, 1945, and 20 years in the case of a building built since January 1, 1945, or for the unexpired portion of 50 years or 20 years of the life of an old building, excluding land costs, there shall be subtracted an amount equal to the sums of federal aids, county aids and the cost of transportation, and the difference so determined shall be divided by the average daily attendance for the given year. From this amount shall be subtracted the state aid received per nonresident pupil in average daily attendance. The amount so determined shall be the amount per pupil chargeable as nonresident high school tuition \* \* \*.

(5) (a) Except as provided in par. (b) upon receipt of the high school tuition claims from the respective school clerks and before submitting those required by sub. (4) (a) to the county school committee, the county clerk shall examine all the claims for the purposes of establishing the accuracy of the data on residence, period of attendance, and mathematical calculations, and the legal authority for claiming tuition. For that purpose the county clerk may call upon school or other local officials to supply information and data which will verify the claims and satisfy the county clerk as to their accuracy. After examining the claims, the county clerk shall notify each district clerk of the results of his examination of such claims, and in cases where corrections are necessary, notify the clerk of the school district, who shall meet with the county clerk, at the school district's expense, to make such corrections. \* \* \* He shall apportion the amount thereof on the basis of the ratio of the equalized valuation of that portion of each municipality within the county that lies outside of districts which operate high schools to the total equalized value of all of the territory within the county that lies outside of high school districts and certify the amount so obtained to the clerks of said municipalities. The aforesaid equalized valuation shall be determined and certified to the county clerk annually on or before August 1 by the department of taxation. The municipal clerk shall enter upon the next tax roll in a local column such sums as may be due for such tuition from his municipality and the amount so entered shall be collected when and as other taxes are collected. If a portion of such municipality forms a part of a high school district, the taxable property in that portion shall be exempt from such tuition tax.

Approved July 15, 1955.

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