

**1971 Assembly Bill 811**

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**CHAPTER 262, Laws of 1971**

AN ACT to amend 74.03 (5) (d) and 74.031 (8) (d); and to repeal and recreate 25.09 of the statutes, relating to collection procedures for state trust fund loans to school districts.

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

SECTION 1. 25.09 of the statutes is repealed and recreated to read:

**25.09 COLLECTIONS FROM SCHOOL DISTRICTS.** (1) This section applies to all outstanding trust fund loans to school districts, as defined in s. 115.01 (3).

(2) When a school district makes a loan under ss. 25.01 and 25.02 (2), the board of commissioners of public lands shall notify in writing the department of revenue and the state superintendent of public instruction of the loan and the terms thereof. Thereafter, the state superintendent shall, on or before August 1 of each year

until the loan is paid, transmit to the school district clerk a statement certified by him under s. 121.06 (2).

(3) Annually, by August 1, the department of revenue shall furnish to the state superintendent the total amount to be levied in any school district for any payment due under this section. Immediately after receipt thereof, the state superintendent shall certify to the clerk of each such school district, a statement of the amount of the tax and the proportion of that amount which is to be assessed upon taxable property of each municipality or part thereof comprising the school district. The state superintendent shall furnish a copy of each certification to the state treasurer and the department of administration.

(4) The school district clerk shall notify each appropriate city, village or town clerk of the amount certified by the state superintendent for collection in accordance with the amount certified to him by the state superintendent. The tax levied pursuant to s. 25.05 (5) shall be added to the school district levy and collected in the same manner as the school district tax.

(5) The school district treasurer shall transmit to the state treasurer on his own order the full amount levied for state trust fund loans within 15 days after March 15. The school district treasurer shall notify the state superintendent when he makes payment to the state treasurer.

(6) If the school district treasurer fails to remit the amounts due under sub. (5), the state superintendent shall deduct the amount due from any school aid payments due the school district, shall remit such amount to the state treasurer and no later than June 15 shall notify the school district treasurer to that effect.

SECTION 2. 74.03 (5) (d) of the statutes is amended to read:

74.03 (5) (d) Out of the remaining general property taxes collected he shall first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character, except those made to school districts as defined in s. 115.01 (3), levied on the property in such town, city or village, unless the governing body thereof ~~shall~~ has extended such loans pursuant to ~~s. 74.03 sub. (5a). He next shall set aside and pay over to each appropriate school district treasurer the full amount due on state trust fund loans to the school district.~~ He shall next set aside and pay over to the county treasurer the full amounts levied on the property of such town, city or village for high school tuition, high school transportation (or board and lodging in lieu thereof) and vocational and adult school tuition in the order named. The town, city or village treasurer shall then pay to each school district treasurer such proportions of the school levy of such district as the balance of the general property taxes collected in such town, city or village bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, high school tuition, high school transportation and vocational and adult school tuition. In cities operating schools pursuant to subch. II of ch. 120 he shall retain such proportion levied for school purposes. He shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges, and shall retain a similar proportion for the town, city or village. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in s. 74.26, and likewise remit such county school moneys as provided by law, and shall retain for the use of the metropolitan sewerage district an amount equal to the taxes levied

pursuant to s. 59.96 (7), and credit the same to the proper metropolitan sewerage area accounts on or before March 20.

SECTION 3. 74.031 (8) (d) of the statutes is amended to read:

74.031 (8) (d) Out of the remaining general property taxes collected he shall first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character, ~~except those made to school districts as defined in s. 115.01 (3), levied on the property in such city, village or town. He next shall set aside and pay over to each appropriate school district treasurer the full amount due on state trust fund loans to the school district.~~ He shall next set aside and pay over to the county treasurer the full amounts levied on the property of such city, village or town for high school tuition, high school transportation (or board and lodging in lieu thereof) and vocational and adult school tuition in the order named. The city, village or town treasurer shall then pay to each school district treasurer such proportions of the school levy of such district as the balance of the general property taxes collected in such city, village or town bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, high school tuition, high school transportation and metropolitan sewerage district taxes. In cities operating schools pursuant to subch. II of ch. 120 he shall retain such proportion levied for school purposes. He shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges and shall retain a similar proportion for the city, village or town. The county treasurer shall remit such state fund loans, state taxes and state special charges to the state treasurer as provided in s. 74.26 and likewise remit such county school moneys on March 22 and August 20 as provided by law.

SECTION 4. This act shall take effect July 1, 1972.

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