

buildings constructed by the veterans' administration on the site or sites of which the land conveyed by the regents is a part. Upon such reversion the veterans' administration shall have a reasonable time within which to remove or otherwise dispose of the buildings and other improvements constructed by it on the lands acquired from the regents.

SECTION 3. The deed of conveyance shall recite these conditions subsequent by which the title might be defeated.

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No. 38, A.]

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CHAPTER 178.

AN ACT to repeal 25.09 (2) (d), and to amend 25.09 (2) (a), (b) and (c), 40.11 (9), 40.87 (2) and 59.075 (2) of the statutes, relating to collections of loans made to joint school districts from state trust funds, determination of the valuation of property in joint school districts and county elementary school aid to school districts lying in more than one county.

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

SECTION 1. 25.09 (2) (a), (b) and (c) of the statutes are amended to read:

25.09 (2) (a) Whenever a joint school district shall make any such loan the * * * commissioners shall notify in writing the clerks of the several towns or villages of which such district is composed and the state superintendent of such loan and the terms thereof * * *. Thereafter the * * * state superintendent shall, on or before the second Monday of September in each year, until such loan shall be paid, transmit to the * * * county clerk a statement certified by him of the valuation of all taxable property in * * * each part of such district which lies in * * * a single municipality, identifying the municipality to which each such valuation relates. Such valuation shall be the full valuation prescribed and referred to in section 40.11 (9).

(b) When such joint school district is composed of territory located in 2 or more counties the * * * state superintendent shall transmit to the secretary of state on or before September

20 in every year a copy of the statements so certified * * * by him * * * to the * * * county clerks of counties wherein such joint school district lies. The secretary of state shall in every year furnish to the county clerk of each county in which lies any joint school district or part of a joint school district from which any such payment is to become due the total amount to be levied in his county upon such joint school district, at the same time that he certifies to that officer the state tax.

(c) The county clerk shall at the proper time after receiving such certificate from the secretary of state apportion the amount certified for collection to the proper towns and villages in accordance with the valuations certified to him by the * * * state superintendent; but it shall be carried out in a separate column, and the district from which it is due shall be specified. The town clerk shall charge and carry out such amount in his tax roll to the district or part of district to which it belongs in a separate column, and the tax shall be collected and paid with and in the same manner as the state tax.

SECTION 2. 25.09 (2) (d) of the statutes is repealed.

SECTION 3. 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).

SECTION 4. 40.87 (2) of the statutes is amended to read:

40.87 (2) In addition to the amounts provided in subsection (1) there shall be paid to all school districts with 10 pupils or more in average daily attendance in which the assessed valuation back of each pupil is insufficient to properly support an efficient elementary school, an amount to be determined as fol-

lows: The full valuation expressed in the nearest thousand dollars of the property in each school district with 10 pupils or more in average daily attendance and the full valuation expressed in the nearest thousand dollars of the property in each part of a joint school district which lies in a single municipality shall be determined and certified to the state superintendent annually on or before August 1 by the department of taxation. A valuation of \$200,000 for each elementary teacher employed by any school district with 10 pupils or more in average daily attendance in the preceding school year shall be considered as the base for determining the amount of state aid for each school district with 10 pupils or more in average daily attendance. The apportionment shall be made to such school districts with 10 pupils or more in average daily attendance in which the quotient of dividing the full valuation by the number of elementary teachers in the preceding school year is less than such base. Such quotient shall be subtracted from such base and the amounts so obtained multiplied by the local elementary school tax rate for such school district with 10 pupils or more in average daily attendance. The multiplier shall not exceed 4 mills. The amount in turn shall be multiplied by the number of elementary teachers employed by the school district with 10 pupils or more in average daily attendance in the preceding school year, which resulting amount shall be the aid payable to the school district with 10 pupils or more in average daily attendance under this subsection. But in no event shall such apportionment under this subsection exceed \$350 for each such teacher employed in the preceding school year; nor shall such state aid be based upon a greater number of elementary teachers than the number of such teachers for which the district with 10 pupils or more in average daily attendance is entitled to state aid under the provisions of subsection (4).

SECTION 5. 59.075 (2) of the statutes is amended to read:

59.075 (2) In any case where a school district lies in more than one county, then the county in which such elementary teachers during the preceding year are employed as so certified shall be reimbursed from any other county in which such school district lies for its share of such \$250 for the number of such elementary teachers in the whole district in the same ratio as the * * * full valuation of the property of such school district lying in such other county bears to the * * * full

valuation of all the property in the whole district; the county superintendent of schools (of the county paying the whole amount in the first instance), or the city superintendent of schools not under the jurisdiction of such county superintendent shall compute the number (including a fraction of a number) that will be derived from applying to the whole number of teachers the same ratio as the * * * *full* valuation of the property of the school district lying in any other such county bears to the * * * *full* valuation of all the property of the whole school district; having arrived at such number he shall multiply the same by 250 and the result in dollars shall be certified by him, at the time of the other certification, as the amount to be reimbursed by such other county; the county clerk of the county receiving such certification shall certify to the county clerk of any such other county the amount required to be reimbursed and the county board of such other county shall levy a tax in such amount in the same manner and by the same method as the tax levied under the provisions of subsection (1); when such tax is collected it shall be remitted by the county treasurer of such other county to the county treasurer of the county entitled thereto. *The term "full valuation" as used in this subsection means the full valuation prescribed and referred to in section 40.11 (9).* The provisions of paragraphs (a) of subsection (4) of section 40.87 relating to aid shall apply to any such other county which does not comply with the provisions of this subsection.

Approved May 22, 1947.