

No. 100, A.]

[Published August 25, 1947.]

CHAPTER 561.

AN ACT to create 41.44 (1m) and to amend 41.44 (2) of the statutes, relating to the amount of state aid to county normal schools in certain cases.

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

SECTION 1. 41.44 (1m) of the statutes is created to read:

41.44 (1m) If it shall appear that such county school has been maintained, pursuant to law, and has employed 3 or more teachers including the principal for a period of not less than 9 months during the preceding school year, in a manner satisfactory to the state superintendent, he shall certify to the secretary of state in favor of each such normal school, an amount equal to the sum expended for instruction, school supplies and operation during the school year, but not to exceed \$10,500 to any school employing 3 such teachers, and not to exceed \$13,000 to any school employing 4 such teachers, and an amount equal to the average salary of all teachers of that school excluding the principal, but not exceeding \$2,500 for each teacher employed in excess of 4 including the principal. Any such normal school maintained for more than 9 months during the school year shall receive for such additional time an additional sum of money in the same proportion to the amount receivable for 9 months as such additional time bears to 9 months. The number of teachers in each such school, the salaries paid to each teacher, and the qualifications for teachers shall be approved by the state superintendent.

SECTION 2. 41.44 (2) of the statutes is amended to read:

41.44 (2) If it shall appear that such * * * county normal school has employed only 2 teachers including the principal and has been maintained, pursuant to law, for a period of not less than 9 months during the preceding school year, in a manner satisfactory to the state superintendent, he shall certify to the secretary of state in favor of each such * * * school, an amount equal to the sum expended for instruction, school supplies and operation during the school year; but not to exceed \$6,000 to any such school * * *. Any such * * * school maintained for more than 9 months during the school year shall receive for such additional time an additional sum of money in the same pro-

portion to the amount receivable for 9 months as such additional time bears to 9 months. The number of teachers in each such school, the salaries paid to each teacher, and the qualifications for teachers shall be approved by the state superintendent. *This subsection shall not apply to any school year ending after June 30, 1947.*

Approved August 18, 1947.

No. 551, A.]

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CHAPTER 562.

AN ACT to amend 73.01 (6) (a) and to create 73.01 (6) (c) of the statutes, relating to appeals to the board of tax appeals.

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

SECTION 1. 73.01 (6) (a) of the statutes is amended to read:

73.01 (6) (a) Any person who has filed an application for abatement or a claim for refund with the department of taxation or assessor of incomes and who is aggrieved by a determination of the department or assessor denying such application for abatement or claim for refund, may, within 30 days after such denial but not thereafter, file a petition for review of the action of the department or assessor and * * * 4 copies thereof with the clerk of the board, * * * and the clerk of the board shall transmit one of the copies to the department of taxation. Within 30 days after * * * such transmission the department of taxation shall file an original and 3 copies of an answer to said petition with the clerk of the board and shall serve one copy thereof on the petitioner or his attorney or agent. Within 30 days after service of such answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the board under section 76.08 or section 76.43 may file a petition with the board within the time specified in said sections. Such papers may be served as a circuit court summons is served or by registered mail.

SECTION 2. 73.01 (6) (c) of the statutes is created to read:

73.01 (6) (c) Whenever an appeal is taken from any determination of the commissioner of taxation under the provisions of