

No. 29, A.]

[Published April 30, 1951.

**CHAPTER 109.**

AN ACT to amend 59.075 (2) of the statutes, relating to the common school tax.

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

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 \* \* \* \$350 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 juris-

diction 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 \* \* \* 350 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 section \* \* \* 40.374 (5) (b) relating to aid shall apply to any such other county which does not comply with the provisions of this subsection.

Approved April 26, 1951.

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