

No. 524, A.]

[Published June 23, 1943.]

CHAPTER 360.

AN ACT to amend 40.87 (1) (introductory paragraph) and 59.075 (1) of the statutes, relating to state and county aids for the public elementary schools.

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

SECTION 1. 40.87 (1) (introductory paragraph) of the statutes is amended to read:

40.87 (1) (introductory paragraph) Annually, to each school district * * * of the state for which a tax of 3 mills or more on the full valuation thereof as provided in subsection (2) has been levied for operation and maintenance and placed on the tax roll, \$250 for each elementary teacher actually employed by such district * * * in the preceding school year except that to school districts with less than 10 and more than one pupil enrolled the state aid shall be \$25 per pupil in average daily attendance. The number of teachers for which any district * * * shall receive aid, however, shall not exceed:

SECTION 2. 59.075 (1) of the statutes is amended to read:

59.075 (1) The county board of each county is empowered at or before its November meeting each year to order the levying of a tax upon the aggregate assessed valuation of the county for the * * * elementary schools of the school districts for which a tax has been levied for the operation and maintenance of the schools and placed on the tax rolls:

(a) Where such tax levy is 3 mills or more on the full valuation as provided in section 40.87 (2), in an amount not less than the product of \$250 multiplied by the number of public elementary teachers employed in the county during the preceding school year by school districts in which the average daily attendance was 10 or more pupils as certified by the * * * state superintendent to the county clerk; * * *

(b) Where such tax levy is .6 of a mill or more but less than 3 mills on the full valuation as provided in section 40.87 (2), in an amount not less than the product of the amount set opposite the mill levy in the following table, multiplied by the number of public elementary teachers employed in the county during the preceding school year by school districts in which the average

daily attendance was 10 or more pupils as certified by the state superintendent to the county clerk:

<i>Mill levy</i>	<i>Amount</i>
<i>2.4 or more but less than 3</i>	<i>\$200</i>
<i>1.8 or more but less than 2.4</i>	<i>\$150</i>
<i>1.2 or more but less than 1.8</i>	<i>\$100</i>
<i>.6 or more but less than 1.2</i>	<i>\$ 50</i>

*(c) * * * To school districts in which the average daily attendance is less than 10 and more than one pupil as certified by the state superintendent the following amounts per pupil in average daily attendance provided that such district has levied and placed upon the tax roll for operation and maintenance a tax, as set forth below, on the full valuation of the district as provided in section 40.87 (2):*

<i>Mill levy</i>	<i>Amount</i>
<i>3 or more</i>	<i>\$25</i>
<i>2.4 or more but less than 3</i>	<i>\$20</i>
<i>1.8 or more but less than 2.4</i>	<i>\$15</i>
<i>1.2 or more but less than 1.8</i>	<i>\$10</i>
<i>.6 or more but less than 1.2</i>	<i>\$ 5</i>

Approved June 22, 1943.

No. 594, A.]

[Published June 23, 1943.

CHAPTER 361.

AN ACT to create 75.365 of the statutes, relating to agreements between counties and towns, cities and villages for the disposal of delinquent special assessment tax sale certificates and delinquent general property tax sale certificates.

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

75.365 of the statutes is created to read:

75.365 AGREEMENTS AS TO DELINQUENT TAXES. (1) COUNTIES MAY ENTER. Written agreements may be entered into and be operative between a county and any town, city or village therein, upon prior authorization and approval thereof by the governing bodies thereof, providing for the disposition of lia-