69

No. 598, A.]

[Published April 30, 1951.

## CHAPTER 115.

AN ACT to amend 40.373 (1) (c) of the statutes, relating to state aid to school districts.

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

40.373 (1) (c) of the statutes is amended to read:

40.373 (1) (c) In the computation of aids for all districts the average daily attendance and the teacher-pupil ratio for the previous school year shall be used, except that in districts newly altered, \* \* \* created, reestablished or recreated, the computation of aids for the first year shall be based on the average daily attendance and the teacher-pupil ratio of the district for the first half year of operation on such \* \* \* newly altered, created, reestablished or recreated basis and the estimated budget of said year of operation and the estimated required tax levy rate on the equalized valuation of territory comprising said district as determined by the department of taxation for the year prior to said year of operation and maintenance.

Approved April 26, 1951.