

No. 317, A.]

[Published March 3, 1951.

### CHAPTER 12.

AN ACT to amend 40.47 (6) (a), 74.03 (5) (d), 74.03 (8) (f), 74.03 (9) (b), 74.031 (8) (d) and 74.031 (11) (b) and to repeal and recreate 40.47 (5) (bb) of the statutes, relating to the method of applying the high school tuition and transportation tax to the tax settlement.

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

SECTION 1. 40.47 (5) (bb) of the statutes is repealed and recreated to read:

40.47 (5) (bb) Any errors, omissions or other corrections in the high school tuition claims or apportionment of the high school tuition tax for a given year may be counted in the certification of such tax for the subsequent year.

SECTION 2. 40.47 (6) (a) of the statutes is amended to read:

40.47 (6) (a) The county clerk on receiving the tuition statements provided for in section 40.47 (5) (a) and (b) shall apportion the amount thereof on the basis of the ratio of the equalized valuation of that portion of each municipality within the county that lies outside of districts which operate high schools to the total equalized value of all of the territory within the county that lies outside of high school districts and certify the amount so obtained to the clerks of said municipalities. *The aforesaid equalized valuation shall be determined and certified to the county clerk annually on or before August 1 by the department of taxation.* The municipal clerk shall enter upon the next tax roll in a local column

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such sums as may be due for such tuition from his municipality and the amount so entered shall be collected when and as other taxes are collected. If a portion of such municipality forms a part of a high school district, the taxable property in that portion shall be exempt from such tuition tax. \* \* \*

SECTION 3. 74.03 (5) (d) of the statutes is amended to read:

74.03 (5) (d) Out of the remaining general property taxes collected he shall first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character levied on the property in such town, city or village, unless the governing body thereof shall have extended such loans pursuant to section 74.03 (5a). He shall next set aside and pay over to the \* \* \* county treasurer the full amounts levied on the property of such town, city or village for high school tuition and high school transportation (or board and lodging in lieu thereof) in the order named. The town, city or village treasurer shall then pay to each school district treasurer such proportions of the school levy of such district as the balance of the general property taxes collected in such town, city or village bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, high school tuition, high school transportation and metropolitan sewerage district taxes. In cities operating schools pursuant to sections 40.50 to 40.60 he shall retain such proportion levied for school purposes. He shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges, and shall retain a similar proportion for the town, city or village. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in section 74.26, and likewise remit such county school moneys as provided by law.

SECTION 4. 74.03 (8) (f) of the statutes is amended to read:

74.03 (8) (f) Out of the remaining proceeds of the general taxes and special assessments collected for each town, city or village, the county treasurer shall first set aside and pay to the state treasurer the balance due on state trust fund loans. He shall next set aside and pay to the \* \* \* proper treasurers any \* \* \* balances due on levies for high school tuition and high school transportation in the order named. \* \* \* The county treasurer shall then pay to each town, city or village treasurer such proportions of the balances due on levies for school and for town, city or village purposes (including special assessments not returned in trust) as the balance of the general taxes and special assessments collected in such town, city or village bears to the total balance then due on all general levies and special assessments, except those referred to in paragraphs (b), (c), (d) and (e). In cities operating schools pursuant to sections 40.50 to 40.60 the city treasurer shall retain such proportion levied for school purposes, and elsewhere the town, city or village treasurer shall pay such proportion to the school treasurers. The county treasurer shall retain like proportions of the balances due on state taxes, state special charges, county school tax, other county taxes and county special charges. The county treasurer shall remit the proportions retained on state taxes and state special charges to the state treasurer as provided in section 74.26, and likewise remit the amount retained for county school taxes as provided by law.

SECTION 5. 74.03 (9) (b) of the statutes is amended to read:

74.03 (9) (b) He shall first set aside and pay to the proper treasurers any balances due on state trust fund loans. \* \* \* high school tuition and high school transportation levies in the order named. \* \* \*

SECTION 6. 74.031 (8) (d) of the statutes is amended to read:

74.031 (8) (d) Out of the remaining general property taxes collected he shall first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character levied on the property in such city, village or town. He shall next set aside and pay over to the \* \* \* county treasurer the full amounts levied on the property of such city, village or town for high school tuition and high school transportation (or board and lodging in lieu thereof) in the order named. The city, village or town treasurer shall then pay to each school district treasurer such proportions of the school levy of such district as the balance of the general property taxes collected in such city, village or town bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, high school tuition, high school transportation and metropolitan sewerage district taxes. In cities operating schools pursuant to sections 40.50 to 40.60 he shall retain such proportion levied for school purposes. He shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges and shall retain a similar proportion for the city, village or town. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in section 74.26 and likewise remit such county school moneys on March 22 and August 20 as provided by law.

SECTION 7. 74.031 (11) (b) of the statutes is amended to read:

74.031 (11) (b) He shall first set aside and pay to the proper treasurers any balances due on state trust fund loans, \* \* \* high school tuition *and high school transportation* levies in the order named. \* \* \*

Approved March 1, 1951.

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