

CHAPTER 654.

AN ACT to renumber 40.47 (6) (b) to amend 40.47 (5) (b) and (6) (a) as amended by chapter 12, laws of 1951, and to create 40.47 (6) (b) of the statutes, relating to auditing high school tuition claims.

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

SECTION 1. 40.47 (5) (b) and (6) (a) of the statutes as amended by chapter 12, laws of 1951, are amended to read:

40.47 (5) (b) Before August 1 in each year, beginning with the year 1947, the school clerk shall file with the clerk of each county *and municipality* from which any tuition pupil was admitted, a sworn statement of claim against the county setting forth the residence, name, age, date of entrance and the number of weeks' attendance, during the preceding school year, of each person admitted from such county, the average daily attendance of the high school for the year, the statement of the cost of operation and maintenance of the high school as computed in accordance with the provisions of this section, the amount of tuition to which the district lays claim for each pupil, and the aggregate sum for tuition due the district from the county. This statement shall be rendered on a form prescribed by the state superintendent of public instruction. *Within 10 days of the receipt of such statement the clerk of each municipality receiving the same shall make return to the county clerk of any suggested corrections therein together with all necessary factual information in support of such corrections.*

(6) (a) * * * *Except as provided in subsection (6) (b) upon receipt of the high school tuition claims from the respective school clerks and before submitting those required by section 40.47 (5) (a) to the county school committee, the county clerk shall examine all the claims for the purposes of establishing the accuracy of the data on residence, period of attendance, and mathematical calculations, and the legal authority for claiming tuition. For that purpose the county clerk may call upon school or other local officials to supply information and data which will verify the claims and satisfy the county clerk as to their accuracy. After examining the claims, the county clerk shall notify each district clerk of the results of his examination of such claims, and in cases where corrections are necessary, notify the clerk of the school district, who shall meet with the county clerk, at the school district's expense, to make such corrections. He shall then submit those claims provided for in section 40.47 (5) (a) to the county school committee. When they are returned, he 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 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 2. 40.47 (6) (b) of the statutes is renumbered 40.47 (6) (c).

SECTION 3. 40.47 (6) (b) of the statutes is created to read:

40.47 (6) (b) In counties containing a city of the first class the county clerk shall upon receipt of the high school tuition claims from the respective school clerks transmit the same to the secretary of the county school committee. The secretary shall have the duty given to the county clerk in other counties of examining and verifying claims. In performing this duty he may call upon and receive assistance from the county auditor if such is deemed necessary. The procedure for the apportionment, collection and payment of claims allowed shall in all other respects be that set forth in paragraph (a).

Approved July 20, 1951.