No. 13, S.]

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CHAPTER 5.

AN ACT to amend 40.373 (1) (c) of the statutes, relating to computation of state aids during the first year after district boundaries have been changed.

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 third week in September of the first * * * 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 * * * same year upon which the aids would have been apportioned if the district had not been reorganized, except when the valuation of the district is increased or decreased in excess of 10 per cent in which case the computation shall be made on the basis of the full valuation of the districts affected by the order of reorganization.

Approved March 11, 1953.