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CHAPTER 147

AN ACT to amend 40.70 (5) (a) 2, (6) (a), 40.71 (1), (4) and (6) (b) and (c) of the statutes, relating to the valuation per pupil in computing state aids for education.

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

SECTION 1. 40.70 (5) (a) 2 and (6) (a) of the statutes are amended to read:

- 40.70 (5) (a) 2. If the district has a total of 10 or more resident pupils in average daily attendance, a sum equal to the mill rate required for current operation and maintenace by the district up to * * * 15 mills on the amount by which the equalized valuation per resident pupil in average daily attendance is less than * * * \$21,000 per resident pupil in average daily attendance not to exceed 25 resident pupils in average daily attendance per teacher, but not less than \$25 per resident pupil in average daily attendance, except that the state shall provide not less than: a. In a one-teacher unit school district with 12 or more resident pupils in average daily attendance, a sum equal to the amount produced by applying the mill rate levied by the district not to exceed * * * 15 mills on the amount by which the equalized valuation of the district is less than \$300,000; b. in a 2-teacher unit school district with 26 or more resident pupils in average daily attendance, a sum equal to the amount produced by applying the mill rate levied by the district not to exceed * * * 15 mills on the amount by which the equalized valuation of the district is less than \$600,000; c. in a 3-teacher unit school district with 45 or more resident pupils in average daily attendance a sum equal to the amount produced by applying the mill rate levied by the district not to exceed * * * 15 mills on the amount by which the equalized valuation of the district is less than \$900,000; but d. in no case less than \$25 per resident pupil in average daily attendance not exceeding 25 pupils per teacher.
- (6) (a) State aids shall be paid to integrated aid districts for both elementary and high school resident pupils on the following basis: The state shall provide a sum equal to the amount produced by applying the required mill rate levied by the district on that equalized valuation indicated in sub. (5) (a) upon which eligibility for receipt of aids is determined up to * * * 15 mills on the amount by which that equalized valuation per resident pupil in average daily attendance for the previous year not exceeding 25 resident pupils in average daily attendance per teacher is less than * * * \$23,500 but in no case shall the state pay less than \$30 per resident elementary pupil in average daily attendance and \$35 per resident high school pupil in average daily attendance, not exceeding 25 resident pupils in average daily attendance per teacher. Aids under this subsection shall be payable only to such integrated districts which did levy a tax of 5 mills or more in the year prior to that in which the aid is granted on the equalized valuation of the districts for the year prior to the levy of such tax.

Section 2. 40.71 (1) of the statutes is amended to read:

40.71 (1) Biennially following the release of data on property valuations by the state department of taxation in even-numbered years, the committee on education of the legislative council shall, with the co-opera-

tion of the state department of public instruction and representatives of the local school administrators, consider the advisability of readjusting the valuation * * * per resident pupil in average daily attendance in the basic and integrated aid districts upward or downward in terms of changes in valuations or school costs, and shall report their findings to the governor and to the legislature, recommending action to be taken to properly adjust the aid program to the appropriation provided by s. 20.25 (3) and (4).

SECTION 2a. 40.71 (4) of the statutes is amended to read:

40.71 (4) Where the said aid * * * to be received by a district is over 50 per cent of the total receipts of any district in any one year, or where excess state aid is required because of the 15, 20 or 25 mill tax limitation the budget for the year on which such aids may be paid shall be approved by the state superintendent * * * prior to the expenditure thereof except in the case of the aids that will be payable in 1956.

SECTION 3. 40.71 (6) (b) and (c) of the statutes are amended to read:

- 40.71 (6) (b) If the state superintendent is satisfied that the educational program of any union high school district meets the requirements of s. 40.67 (1), (2) (d), (f), (g), 2 and 3 and that the district did levy a tax of 3 mills, or more in the year prior to that in which the aid is granted on the equalized valuation of the district for the year prior to the levy of such tax, the state superintendent shall grant in aids an amount equal to the required mill levy made by the district up to * * * 10 mills on the amount by which the equalized valuation per resident pupil in average daily attendance up to 25 resident pupils in average daily attendance per teacher is less than * * * \$60,000, but not less than \$35 per resident pupil in average daily attendance up to 25 resident pupils in average daily attendance per teacher. State aids shall be paid on account of nonresident union high school pupils at the rate of \$35 per nonresident in average daily attendance which \$35 shall be deducted from the nonresident tuition claims under s. 40.91 (4) and (5).
- (c) If the state superintendent is satisfied that the educational program of any union high school district meets the requirements of a high school in a basic district and that the district did levy a tax of 3 mills, or more, in the year prior to that in which the aid is granted on the equalized valuation of the district for the year prior to the levy of such tax, the state superintendent shall grant in aids an amount equal to the required mill levy made by the district up to * * * 10 mills on the amount by which the equalized valuation per resident pupil in average daily attendance up to 25 resident pupils in average daily attendance per teacher is less than * * * \$55,000, but not less than \$30 per resident pupil in average daily attendance per teacher. State aids shall be paid on account of nonresident union high school pupils at the rate of \$30 per nonresident in average daily attendance which \$30 shall be deducted from the nonresident tuition claims under s. 40.91 (4) and (5).

Approved May 26, 1955.