

thereof as the fulltime public schools in the district are in session in excess of 8 months during the regular school year, some public, private, parochial or vocational and adult education school, half time from the end of the period of full time compulsory education to the end of the school term, quarter, semester or other division of the school year in which he is 16 years of age, and after that for at least 8 hours a week if regularly, lawfully and gainfully employed, half time if employed at home, and full time if unemployed, until * * * he is 18 years of age; and the parents of such minors shall compel such school attendance. In cases where there are no parents or not more than one parent living at home in which there is at least one child, and it is necessary for one of the children who is over 16 and under 18 years of age to be employed at home in order to maintain the household, such child, for the purpose of school attendance under the provisions of this subsection, shall be deemed to be regularly, lawfully and gainfully employed.

Approved May 4, 1945.

No. 44, A.]

[Published May 7, 1945.]

CHAPTER 121.

AN ACT to repeal 40.32; to amend 40.11 (9), 40.48 (2) and 40.56 (2) and (3), and to create 39.03 (g) of the statutes, relating to equalizing the value of property assessments in joint school districts.

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

SECTION 1. 39.03 (g) of the statutes is created to read:

39.03 (g) Certify to joint district clerks the full valuations of the various parts of a joint school district as provided in section 40.11 (9).

SECTION 2. 40.11 (9) of the statutes is amended to read:

40.11 (9) He shall deliver to the town clerk, before September 1 in each year, a certified statement showing the amount of taxes voted and not before reported, and also the amount of tax to be collected in such year, if any, for the annual payment of any loan. In case of a joint district, he shall deliver to the clerk of each municipality in which any part of the district is situated,

a certified statement showing the proportion of such taxes to be assessed in that part of the district within his municipality, which proportion shall be ascertained from the *full* valuations * * * *as last certified to him by the county superintendent from the certification made to the county superintendent by the state superintendent from the certification of the full valuations of each part of a joint district made to the state superintendent by the state department of taxation under section 40.87 (2).*

SECTION 3. 40.32 of the statutes is repealed.

SECTION 4. 40.48 (2) of the statutes is amended to read:

40.48 (2) The school clerk shall certify all taxes levied for high school purposes to the municipal clerk. If any high school district is joint, the clerk of the high school board shall certify to the clerk of each municipality the amount to be raised by each. The apportionment shall be determined and * * * *shall be equalized in the manner provided * * * in section 40.11 (9).*

SECTION 5. 40.56 (2) and (3) of the statutes are amended to read:

40.56 (2) Each year the city clerk shall ascertain the total of taxes levied by the city for school purposes, and shall apportion to such outside property its pro rata share thereof, based upon the * * * *full* value of all property subject to such taxes, within and without the city; and such portion or share shall be certified to the clerk of the * * * *municipality* in which such attached territory lies, be entered on the tax roll, collected and returned as provided in section 40.48.

(3) The *full* value of the * * * property within and without the city * * * *shall be * * * ascertained from the report filed pursuant to section * * * 39.03 (g).*

Approved May 4, 1945.