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The provisions of this section shall not apply to aid contributions, or reimbursements received from the Federal government by the state; and all such federal aid contributions, or reimbursements are hereby reappropriated for the purpose of supplementing the appropriations herein provided.

Sec. 11. The appropriations made in this act out of the general revenue fund in the state treasury are not subject to the provisions of Minnesota Statutes 1949, Section 16.16, Subdivision 6, and if the probable receipts from taxes or other sources for any appropriation, fund or item will be insufficient to meet such appropriations made herein, the treasurer shall borrow the funds necessary to supply such deficiency as authorized in Minnesota Statutes 1949, Section 7.08.

Approved April 23, 1951.

## CHAPTER 705-S. F. No. 1486

An act relating to state aid for schools, providing tuition and transportation for pupils and appropriating money therefor; amending Minnesota Statutes 1949, Sections 128.07, Subdivisions 1, 4 and 5; 128.08, Subdivision 2; 128.081, Subdivisions 1 and 3; 128.082, Subdivisions 1, 6, 7 and 8; 128.084; 128.088, Subdivisions 1, 3 and 4; and 128.13 as amended by Laws of 1951, Chapter 17.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1949, Section 128.07, Subdivisions 1, 4 and 5, is amended to read:

128.07 Transportation aid. Subdivision 1. In consolidated districts. To receive state aid for transportation, consolidated districts must contain not less than 12 sections of land and schools in such districts shall be in session at least nine months in the year and be well organized. They shall have suitable school houses with the necessary rooms and equipment. For transportation or board of resident pupils in consolidated school districts, the state shall reimburse\_such districts at rates to be determined by the state board of education; provided, that no consolidated school district shall receive annually more than an average of \$47.50 per pupil

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transported or boarded, and provdided further, that for the biennium beginning July 1, 1951, only, such amount shall not be in excess of \$60.00 per pupil per year; provided further, that such reimbursement shall not exceed 80 per cent of the total cost thereof.

All the provisions of law relating to state aid to consolidated school districts shall be equally applicable to the unorganized territory of any county, to county school districts and also to all school districts of ten or more townships.

Subd. 4. Crippled children, transportation or board. (1) The state board of education may assist school districts or the county board of education for unorganized territory in any county in providing for the transportation or board of such crippled children of school age as are unable to walk to school with the exercise of normal effort, but are able to carry the regular courses of study. It may grant to such school districts not to exceed \$225 annually for each such pupil transported or boarded. The state board may grant such aid to the district of residence when a crippled child is transported for the purpose of attending a special class. To assist in providing transportation or board and lodging of deaf, blind, and crippled children regularly enrolled in special classes for handicapped children, the pupil's resident district shall be reimbursed at rates to be determined by the state board of education not to exceed \$225 annually for each such pupil transported or boarded.

(2) School districts or the county board of education for unorganized territory in any county may be assisted in providing for the transportation or board of mentally retarded children of school age who are unable to travel alone to and from school without guidance or direction and who are enrolled in approved special classes for mentally retarded children. The state shall reimburse such districts at rates to be determined by the state board of education but not to exceed \$160,00 per pupil per annum for each such mentally retarded pupil transported or boarded.

Subd. 5: Attendance, secondary school in another district, reimbursement. In a school district without a secondary school, resident pupils may attend a classified secondary school in another district and shall receive board and lodging in or transportation to a district having a classified secondary school at the expense of the school district of pupil's residence. The county shall reimburse the school district not to exceed one and one-half times the amount of state aid.. The county may pay the reasonable cost of such board and lodging or transportation in excess thereof. The state will reimburse the county therefor not to exceed \$40 per pupil per year, provided, however, that for the biennium beginning July 1, 1951, only, such amount shall not be in excess of \$47.50 per pupil per year. This subdivision applies to all districts which do not maintain senior high schools, to the unorganized territory of any county, to county districts, and to ten or more township districts where pupils are transported to or boarded at high schools in other districts.

Sec. 2. Minnesota Statutes 1949, Section 128.08, Subdivision 2, is amended to read:

128.08 Tuition. Subd. 2. Payment to state schools of agriculture. For the tuition of students who have completed the eighth grade, who have not graduated from high school or any state schools of agriculture and who are not over 21 years of age attending the state schools of agriculture the state shall pay to the University of Minnesota, to be applied upon the tuition and laboratory and equipment fees of such pupils for the six months period of the school year, but in no case to exceed \$7.00 per pupil per school month, and in addition thereto, aid for such pupils transported or boarded at the rate of \$5.50 per pupil per month.

The appropriation for the above tuition and transportation shall be paid each year of the biennium out of the balance of the income tax school fund to the University of Minnesota, which in turn shall distribute these funds to each of the state schools of agriculture in proportion to the number of eligible pupils provided for above.

Sec. 3. Minnesota Statutes 1949, Section 128.081, Subdivisions 1 and 3, is amended to read:

128.081. **Definitions.** Subdivision 1. **Pupil units.** A pupil unit is the denominator used to compute the distribution of state aid. Pupil units for each resident pupil in average daily attendance shall be counted as follows:

(1)—In-an-elementary-school, for-kindergarten-pupilsattending half-day sessions throughout the school year, *onehalf* pupil unit and other elementary pupils, one pupil unit. (2) In secondary schools, pupils in junior high school or a six-year high school, and all other pupils in secondary schools, one and one-half pupil units.

(3) In area vocational-technical schools one and onehalf pupil units.

Subd. 3. Basic aids. Basic aid is the sum required to be paid to a school district which, when added to the sum paid to the district as apportionment shall total a sum equal to \$56 multiplied by the total number of pupil units of the district, provided, however, that for each year of the biennium beginning July 1, 1951, only, such aggregate sum shall be \$70 multiplied by the total number of pupil units of the district.

Sec. 4. Minnesota Statutes 1949, Section 128.082, Subdivisions 1, 6, 7 and 8, is amended to read:

128.082. Equalization aid schedule. Subdivision 1. When the assessed valuation of all taxable property of a district is less than \$2,300 for every resident pupil unit in average daily attendance of the district, the state shall pay equalization aid for each resident pupil unit in average daily attendance in accordance with the following schedule:

Assessed Value o Per Resident Puj Average Daily A	pil Unit in ttendance	Equalization Aid Per Resi- dent Pupil Unit in Average Daily Attendance	
\$2,300 or over		· · · · · · · · · · · · · · · · · · ·	
2,200 to 2,300	<u>.</u>	······ ?	2.00
		·····	
2,000 to 2,100			
1,900 to 2,000	·····		10.25
1,800 to 1,900			
1,700 to 1,800			16.75
1,600 to 1,700			20.00
1,500 to 1,600	•••••		23.25
1,400 to 1,500	, ,		
1,300 to 1,400	· · ·	,	29.75

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1,200	) to	1,300		33.00
1,100	) to	1,200	·	36.25
1,000	) to	1,100		39.50
90(	) to	1,000		42.75
800	) to	900		46.00
700	) to	800	· · · ·	49.25
600	) to	700		52.50
500	) to	600		55.75
400	) to	500		59.00
300	) to	400	···	62.25
200	) to	300		65.50
100	) to	200		68.75
Less	than	\$100		72.00

(b) Provided, that for the biennium beginning July 1, 1951, only, when the assessed valuation of all taxable property of a district is less than \$2,300 for every resident pupil unit in average daily attendance of the district, the state shall pay equalization aid for each resident pupil unit in average daily attendance in accordance with the following schedule:

Assessed Value of District Per Resident Pupil Unit in Average Daily Attendance	Equalization Aid Per Resi- dent Pupil Unit in Average Daily Attendance		
\$2,300 or over	<b>\$</b>		
2,200 to 2,300			
2,100 to 2,200			
2,000 to 2,100			
1,900 to 2,000			
1,800 to 1,900			
1,700 to 1,800			
1,600 to 1,700			
1,500 to 1,600			

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1,40	0	to	1,500		31.00
1,30	0	to	1,400	·	34.50
1,20	0	to	1,300		38.00
1,10	0	to	1,200		41.50
1,00	0	to	1,100		45.00
90	0	to	1,000		48.50
' 80	0	to	900		52.00
70	0	to	800	·····	55.50
60	0	to	700		59.00
50	0	to	600	·	62.50
40	0	to	500		66.00
80	0	to	400		69.50
20	0	to	300		78.00
10	0	to	200		76.50
Less	tł	ian	\$100		80.00

The provisions of paragraph (b) of this subdivision added by this act shall be effective only for the biennium beginning July 1, 1951.

Provided no district shall receive equalization aid, plus basic aid exceeding the actual maintenance cost.

(c) Assessed valuations used as the basis for computing valuations per resident pupil in average daily attendance mentioned in this section shall be the latest available assessed valuations as reported by the county auditors of the state to the state department of education.

There is hereby constituted an equalization aid review committee, consisting of the commissioner of education, the commissioner of administration, and the commissioner of taxation. The duty of this committee shall be to review the assessed valuation of school districts receiving equalization aid. When such reviews disclose reasonable evidence that the assessed valuation of any school district furnished by any county auditor, as aforesaid, is not the true valuation of taxable property in such school district, then said committee shall call upon the department of taxation to ascertain the true value of such property. The department of taxation shall take such steps as it may consider necessary in the performance of that duty and may incur such expense as is necessary therefor. When so ascertained, the department of taxation shall submit its report to said committee for approval or rejection and, if approved, such report shall be filed with the commissioner of education and shall replace the valuation figure provided by any county auditor, as aforesaid. A copy of this report shall be sent to the clerk of the school district involved and to the county auditor and county assessor or supervisor of assessments of the county or counties in which such school district is located.

There is hereby appropriated from the income tax school fund to the department of taxation, \$50,000 for the year ending June 30, 1952, and \$50,000 for the year ending June 30, 1953, or so much thereof as the equalization aid review committee shall require to defray the expenses of administering this provision.

Subd. 6. Every school district which provides instruction in other districts and which receives basic aid, and the county as provided in Section 128.088, subdivisions 2 and 3, shall pay to the district furnishing elementary and secondary or area vocational-technical school instruction on account of such instruction, the actual cost thereof chargeable to maintenance exclusive of transportation but not to exceed \$160 per pupil unit in average daily attendance of the district; except that where the maintenance cost provided for in this subdivision is more than \$160, the school district furnishing the instruction may charge a rate of tuition equal to \$160 plus one-half of the excess over \$160 up to and including \$180. In addition there shall be paid to the school district providing such instruction \$15 per pupil unit in average daily attendance for capital outlay and debt service, if any. If the district has no capital outlay or debt service the school district receiving such funds may use them for any purpose for which it is authorized to spend money.

Subd. 7. Every school district which receives special state aid shall (1) maintain school or provide instruction in other districts, in teacher's college laboratory school or in the <u>university</u> laboratory school, at least nine months in a year. After September 1, 1951, the normal school year when school is in session shall be 170 days. A school district which holds school for that period and is otherwise qualified is entitled to special state aid as by law provided. If school is held a less period such special state aid shall be reduced in the proportion that school is held bears to 170 days, and (2) furnish free textbooks to pupils, and all school districts are authorized to provide such free textbooks, and (3) expend for teachers' salaries not less than 65% of the maintenance expenditures exclusive of transportation but when such expenditures exceed \$135 per pupil unit in average daily attendance, such annual teachers' salary expenditures need not exceed 65% of the \$135 per pupil unit in average daily attendance exclusive of transportation. When the expenditure for teachers' salaries. in a district does not meet the requirements of subdivision 7. clause (3), the special state aid to that district shall be reduced in the proportion that such salaries are reduced below the requirement, and (4) in any city of the first class in this state, operating under a home rule charter and in which city the schools are operated as a part of the city government under a Board of Education the city council or other governing body thereof is authorized and empowered to amend at any time the budget of said city in reference only to receipts and expenditures made or to be made for education purposes within said city to the extend that if current receipts, during the applicable period of operation of said budget, exceed the amount of the estimate of special state aids set out in said budget, such receipts over the estimate thereof may be spent in the years received for educational purposes.

Subd. 8. If maintenance expenditure exclusive of transportation costs is less than \$140 per pupil unit in average attendance, the amount of special state aid shall be reduced in like proportion.

Sec. 5. Minnesota Statutes 1949, Section 128.084, is amended to read:

128.084 Aid apportionment. Appropriations made for special state aid are for the following purposes:

. . .

Basic aid; equalization aid; emergency aid; transportation aid provided in Section 128.07; aid for special classes of handicapped children provided in Section 128.13; teacher training mentioned in Section 128.15; gross earnings tax aid mentioned in Minnesota Statutes *Annotated*, Section 128.22 tuition and transportation aid as mentioned in Section 128.08 as it applies to state schools of agriculture and vocational aid as provided in Section 128.31.

Before any other aids are paid, transportation aid shall be paid.

Sec. 6. Minnesota Statutes 1949, Section 128.088, Subdivisions 1, 3 and 4, is amended to read:

128.088. Allocation of aid. Subdivision 1. Certification of tuition of pupils by county superintendent. It is the duty of the county superintendent in each county before July 1, 1947, and annually thereafter to certify to the board of county commissioners the number of resident pupils of each school district in the county wherein no classified secondary school or area vocational-technical school was maintained in the preceding school year, who attended a classified secondary school in another district, naming the district attended, the length of time attended by each pupil, and the tuition charged for each pupil by the district which furnished the instruction.

Subd. 3. Reimbursement to county board. State apportionment, and special state aid by the state on account of such secondary school or area vocational-technical school instruction shall be paid to the county which pays such high school tuition.

Subd. 4. Tax levy for tuition. The board of county commissioners in the county which pays such tuition, at its July meeting shall determine the total sum to be paid on account of such tuition for the preceding year in excess of the aid received from the state on account thereof, and shall levy a tax for such sum sufficient to pay such tuition, and the county auditor shall spread such tax on the property in the school districts of the county which maintains no classified secondary school in the manner provided by law for spreading other taxes therein and such taxes shall be collected in the same manner as other taxes on property are collected. When collected such taxes shall be credited to the county school tax fund which is hereby created.

When the tax rate required to produce the amount levied for county <u>tuition in any county in any year exceeds by 50</u> per cent the average rate of the tax levied for such purposes in all counties of the state, which average rate shall be determined by dividing the total amount of taxes levied by all

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counties for such purposes by the total taxable valuation of all property in all counties of the state against which taxes were imposed for such purposes by such counties in such year, then one-half of the amount of any excess over 150 per cent of the amount which would be produced by a levy of such state rate upon the total taxable valuation of all property in such county against which a tax for such purposes was levied shall be paid to such county from the appropriation in this item, and if such appropriation is insufficient to pay the full amounts due all counties entitled to such payments, then they shall be paid their pro rata share of such appropriation.

There is hereby appropriated out of the special state aid fund the sum of \$162,500 for the fiscal year ending June 30, 1952, and the sum of \$162,500 for the fiscal year ending June 30, 1953, to be used for payment of such aid.

Sec. 7. Minnesota Statutes 1949, Section 128.13, as amended by Laws 1951, Chapter 17, is amended to read:

128.13 State aid for special classes for handicapped children. Under such rules as the state board of education may establish relative to qualifications of teachers, courses of study, methods of instruction, admission, size of classes, rooms and equipment, supervision, and such other rules and standards as the board deems necessary, the state shall pay annually to any school district for the education of handicapped children the following amounts:

(a) For deaf children, not to exceed \$400 for each such child.

(b) For blind children, not to exceed \$400 for each such child.

(c) For mentally retarded children, not to exceed \$240 for each such child.

(d) For children with defective speech, not to exceed \$2400 for each teacher engaged exclusively in this work.

(e) For crippled children, not to exceed \$400 for each such child attending special classes or receiving instruction in the home or in a hospital or sanatorium. (f) For crippled children not to exceed \$75 for each such child attending special classes for crippled children in summer school.

(g) For mentally retarded children who have multiple handicap the aid may be paid on the basis of crippled, blind or deaf under regulations established by the State Board of Education.

The per pupil allowance shall be paid for each such child who has been in attendance in special classes or receiving instruction in the home or in a hospital or sanatorium for the full nine months, or a proportionate amount for each child for such time as he has been in attendance upon special classes or receiving instruction in the home or in a hospital or sanatorium.

Under such rules as the state board of education may prescribe, a portion of the above funds may be expended for transportation, teachers salaries, special supervision, special instruction, special materials and equipment.

The amount of aid for any special class or for instruction in the home or in a hospital or sanatorium for handicapped children shall not exceed the amount expended for such class *or* instruction during the year for which the aid is paid.

The board of education receiving such aid shall render annually to the state commissioner of education an itemized statement of all expenditures of said school or schools, and such related facts as he may require.

Approved April 23, 1951.

## CHAPTER 706-S. F. No. 1505

An act relating to school districts and the organization, reorganization, consolidation and dissolution thereof; amending Minnesota Statutes 1949, Sections 122.19, 122.20, 122.21, 122.22, 122.26, 122.28, 122.52 and 122.55, Subdivisions 2 and 4, and adding new Subdivisions 5 and 6.