

ORDINANCE: NO. #51

AN ORDINANCE IMPOSING A COUNTY WHEEL TAX AND PROVIDING FOR THE ADMINISTRATION AND COLLECTION THEREOF.

WHEREAS, pursuant to SDCL, Chapter 32-5A, Meade County has the authority to impose a wheel tax on all motor vehicles, as defined in SDCL 32-3-1, registered in the County; and

WHEREAS, the State of South Dakota has statutorily imposed a wheel tax in order for the County to be eligible for receiving funding from the State's Local Bridge Improvement Grant; and

WHEREAS, it is the intention of the Meade County Commission to reduce the general fund property tax levy by an amount equivalent to the increase in revenue from the wheel tax;

NOW, THEREFORE BE IT ORDAINED by Meade County that a county wheel tax is hereby imposed upon all motor vehicles as defined by SDCL 32-3-1 registered in the County at the rate of five (\$5.00) dollars per vehicle wheel. Such wheel tax shall be the same for all types of motor vehicles and the total wheel tax shall not exceed sixty (\$60.00) dollars per vehicle. Such wheel tax shall be administered and collected by the County, and the proceeds from such wheel tax shall be retained by the County, deposited in a special highway fund, and the revenue shall be used only for highway and bridge maintenance and construction. The Board of County Commissioners shall, by resolution, establish a means of distributing the revenue generated by such wheel tax among the county and the municipalities and townships located within the County. This Ordinance shall become effective July 1, 2015.

Dated this 27th day of May, 2015.



Jana Schieffer, Auditor

SEAL

  
Chairman

First Reading: April 22nd, 2015  
Second Reading: May 27th, 2015  
Adopted: May 27th, 2015  
Publications:  
Effective: July 1st, 2015