

ORDINANCE NO. 30

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

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF MARSHALL COUNTY, SOUTH DAKOTA, AS FOLLOWS:

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

WHEREAS, the Board of County Commissioners of Marshall County, South Dakota deems it necessary for the purpose of promoting the health, safety and general welfare of the County, to impose a wheel tax on all vehicles registered in the county;

WHEREAS, The Board of County Commissioners are responsible for establishing a means for distributing the revenue generated by this wheel tax;

NOW, THEREFORE BE IT ORDAINED, 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 Four and no/100 (\$4.00) 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 Sixteen and no/100 (\$16.00) Dollars, per vehicle. Such wheel tax shall be administered and collected by the County, and 100% proceeds from such wheel tax shall be retained by the County, deposited in a special highway fund 201, and the revenue shall be used only for highway and bridge maintenance and construction. If a motor vehicle is licensed for a period of time less than twelve (12) months, the wheel tax shall be prorated on a monthly basis.

This decision may be referred to a vote of the people upon a petition signed by at least five percent of the registered voters in the district and filed with the governing body within twenty days of the first publication of this decision.

This Ordinance shall become effective July 1, 2007.



Lela Olson, Chair

Marshall County Board of Commissioners

ATTEST:



Julie Hagen, Auditor

First Reading: May 15, 2007

Second Reading: May 29, 2007

Approved and Adopted: May 29, 2007

Published: May 23 and May 30, 2007

Effective Date: July 1, 2007