It was moved by Chester McManus and seconded by Tom Bell that the following ordinance be adopted:

#### **ORDINANCE #33**

# AN ORDINANCE TO ENACT A WHEEL TAX FOR EACH VEHICLE LICENSED IN HANSON COUNTY SOUTH DAKOTA

### BE IT ORDAINED BY THE HANSON COUNTY COMMISSIONERS THAT:

(1) <u>Imposition of Tax.</u> Hanson County does hereby impose a wheel tax on vehicles licensed in Hanson County, South Dakota.

## (2) Rate of Tax.

- (a) The tax will be effective July 1, 2012, at the rate of two dollars (\$2) per wheel per vehicle, and not to exceed eight dollars (\$8) per vehicle; and
- (b) Effective January 1, 2013, at the rate of four dollars (\$4) per wheel per vehicle, and not to exceed sixteen dollars (\$16) per vehicle.
- (3) <u>Vehicles Covered.</u> This tax shall apply to all vehicles, including trailers defined in SDCL 32-3-1, which are licensed in Hanson County.
- (4) <u>Distribution of Proceeds from Tax.</u> The distribution of the money collected from this wheel tax shall, from time to time, be established or adjusted, by resolution of the Board of Commissioners
  - (a) To Hanson County road maintenance fund: 80%;
  - (b) To the organized municipalities within Hanson County: 5%; and
  - (c) To the Townships in Hanson County: 15%.
- (5) Effective Date. This ordinance shall become effective July 1, 2012.

## Justification for Ordinance:

- (a) Pursuant to SDCL, Chapter 32-5A, Hanson 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
- (b)It appears that the County as well as the Municipalities and Townships located within the County will need additional funds for highway and bridge maintenance and construction; and
- (c) It appears that the most equitable manner to raise such finds is through a wheel tax; and
- (d) The Board of County Commissioners of Hanson 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;

- (e) This money collected through a wheel tax would be specifically designated for highway maintenance; and
- (f) Better roads and highways would be a benefit to all the citizens and residences of Hanson County, South Dakota.

Votes For: 4;

Votes Against: Engelmeyer.

Motion Carried.

Dated April 3, 2012.

Richard Graves, Chairman

**Hanson County Commissioner** 

ATTEST:

Lesa Trabing, Auditor

**Hanson County** 

First Reading: March 20, 2012 Second Reading: April 3, 2012

Publish: April 12, 2012