

**ORDINANCE # 35**

AN ORDINANCE TO ENACT A WHEEL TAX FOR EACH VEHICLE LICENSED IN HANSON COUNTY  
SOUTH DAKOTA AND PLACE THE SAME ON THE ELECTION BALLOT

BE IT ORDAINED BY THE HANSON COUNTY COMMISSIONERS THAT:

(1) Imposition of Tax. 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 January 1, 2013, at the rate of two dollars (\$2) per wheel per vehicle, and not to exceed eight dollars (\$8) per vehicle; and

(3) Vehicles Covered. This tax shall apply to all vehicles, including trailers defined in SDCL 32-3-1, which are licensed in Hanson County.

4) Distribution of Proceeds from Tax. 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 January 1, 2013. The Board of Commissioners does resolve that this matter shall be adopted, if approved by the voter's of Hanson County at the general election to be held November 6, 2012, and that this matter shall be placed on a ballot for that vote at that time. This decision and choice is made pursuant to the authorities granted the Board of Commissioners under SDCL 7-8-20 (10) and SDCL 32-5A-1.1 and acts amendatory thereof and supplemental thereto.

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 funds 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: Bell, Graves, McManus, & Nordwald

Votes Against: Engelmeyer

Motion Carried.

First Reading: July 3, 2012

Second Reading: July 17, 2012

Published: July 26, 2012