

**MCCOOK COUNTY
ORDINANCE No. 2017-05**

AN ORDINANCE AMENDING: MCCOOK COUNTY ORDINANCE 94-01; SO AS TO AMEND THE COUNTY WHEEL TAX FROM \$4.00 PER WHEEL TO \$5.00 PER WHEEL

BE IT ORDAINED BY MCCOOK COUNTY, SOUTH DAKOTA: THAT ORDINANCE 94-01 SHALL BE AMENDED TO READ:

Section 1.

All Motor vehicles as defined in SDCL 32-3-1, registered in the county shall have a wheel tax imposed upon each vehicle at a rate not to exceed twenty dollars per vehicle.

Section 2.

The wheel tax shall be collected and administered by the County. The per vehicle wheel rate shall be the same for all types of motor vehicles and all weight schedules per SDCL 32-5A-5 which is:

- 1) Two thousand pounds or less, inclusive; \$5.00 per wheel;
- 2) From 2001 to 4000 pounds, inclusive; \$5.00 per wheel;
- 3) From 4001 to 6000 pounds, inclusive; \$5.00 per wheel;
- 4) Over 6000 pounds; \$5.00 per wheel.

Section 3.

The County's distributive share of the proceeds from the tax created by this ordinance shall be retained by the county, deposited in a special highway fund and the revenue may 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 this chapter among the county, municipalities, and townships located within the county.

Section 4.

Upon purchasing a vehicle from a dealer, the purchaser shall pay the appropriate tax at the time of title transfer. Nothing in this ordinance shall prevent an automobile dealer from licensing the vehicles on his lot without paying any taxes created by this ordinance.

Section 5.

This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for Dec. 1, 2017 and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles as described even though license registration or renewal takes place before Dec. 1, 2017. If a motor vehicle is licensed for a period of time of less than twelve months, any wheel tax imposed on such motor vehicle pursuant to this ordinance shall be prorated on a monthly basis.

Section 6.

Severability. If any provision of this ordinance shall be held invalid, it shall not affect any other provisions of this ordinance that can be given effect without the invalid provision, and for this purpose, the provisions of this ordinance are hereby declared to be severable.

Ayes: _____	Nays: _____	Absent: _____
_____	_____	
_____	_____	
_____	_____	
_____	_____	
_____	_____	

Adopted this 24th day of October, 2017.

First Reading: October 10, 2017

Second Reading: October 24, 2017

Publication: First: October 26, 2017
Second: November 2, 2017

Effective Date: November 22, 2017

ATTEST:

McCook County Auditor

(Seal)

McCook County registered voters have the right to refer the decision of the board to a vote of the people as provided in SDCL Chapter 7-18A. A referendum petition form prepared by the County and ready for circulation for said ordinance may be obtained from the office of the county auditor.

Publication Cost: \$ _____