

ORDINANCE MC 53-18  
AN ORDINANCE AUTHORIZING A REFUND OF WHEEL TAX  
PURSUANT TO SDCL § 32-5-24

PURSUANT to SDCL 32-5-24, SDCL Chapter 32-5A

BE IT ORDAINED BY THE MINNEHAHA COUNTY COMMISSION:

If the Treasurer refunds motor vehicle license fees to the lawful owner pursuant to and in accordance with SDCL § 32-5-24, the Treasurer shall also refund to the lawful owner any Wheel Tax that was simultaneously overpaid or erroneously paid. The Treasurer shall seek reimbursement from a municipality or township of the share of the entity refunded to the lawful owner of the motor vehicle.

This Ordinance shall be deemed effective on Sept., 12<sup>th</sup>, 2018, consistent with the requirements or adoption and publication of the same in South Dakota Codified Laws 7-18A-18.

Adopted this 7<sup>th</sup> day of August, 2018.

BOARD OF COUNTY COMMISSIONERS:

Cindy Heubergin  
Chair

ATTEST:

Olivia Larson, Deputy  
County Auditor

ORDINANCE MC19-2 -95  
AN ORDINANCE AMENDING ORDINANCE MC19-91 AS AMENDED PROVIDING  
FOR THE IMPOSITION, COLLECTION AND ENFORCEMENT OF A WHEEL TAX  
IN MINNEHAHA COUNTY

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
MINNEHAHA COUNTY:

That Section 1 be amended to read as follows:

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 four dollars per vehicle wheel.

That Section 2 be amended to read as follows:

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 the total vehicle tax may not exceed sixteen dollars per vehicle.

That Section 5 be amended to read as follows:

Section 5.

This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for January, 1996, and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles, so described even though license registration or renewal takes place before January 1, 1996.

Approved this 19th day of September, 1995

BOARD OF COUNTY COMMISSIONERS

ATTEST: Sue Roust, Auditor

Sue Roust  
Deputy Auditor

[Signature]  
Robert W. He  
James R. Hooper  
James Zuep

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ORDINANCE MC 19- 1 -94  
AN ORDINANCE AMENDING ORDINANCE MC19-91 PROVIDING FOR THE IMPOSITION,  
COLLECTION AND ENFORCEMENT OF A WHEEL TAX IN MINNEHAHA COUNTY

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
MINNEHAHA COUNTY:

That Section 1 be amended to read as follows:

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 three dollars per vehicle wheel.

That Section 2 be amended to read as follows:

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 the total vehicle tax may not exceed twelve dollars per vehicle.

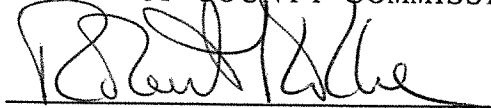
That Section 5 be amended to read as follows:

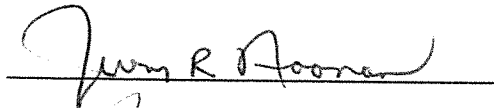
Section 5.

This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for January, 1995, and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles, so described even though license registration or renewal takes place before January 1, 1995.

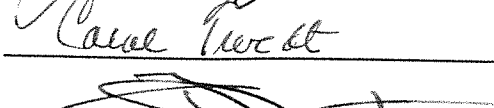
Approved this 1st day of November, 1994

BOARD OF COUNTY COMMISSIONERS

  
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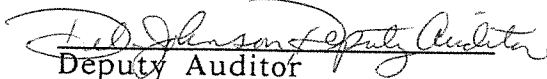
  
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ATTEST: Sue Roust, Auditor

  
Deputy Auditor

ORDINANCE MC 19- 91

AN ORDINANCE FOR THE IMPOSITION, COLLECTION AND ENFORCEMENT OF A WHEEL TAX IN MINNEHAHA COUNTY

PURSUANT to SDCL 32-5A-1 et seq. and consistent with legislative intent permitting Counties to impose and administrate a wheel tax;

BE IT ORDAINED BY THE MINNEHAHA COUNTY COMMISSION: That a wheel tax is imposed in and for Minnehaha County as set forth herein

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 two dollars per vehicle wheel.

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 the total vehicle tax may not exceed eight dollars per vehicle.

Section 3.

The proceeds from the tax created by this chapter 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 commis-

sioners shall, by resolution, establish a means of distributing the revenue generated by this chapter among the county and the 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 January, 1992 and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles, so described even though license registration or renewal takes place before January 1, 1992.

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.

Approved this 13<sup>th</sup> day of  
August, 1991

BOARD OF COUNTY COMMISSIONERS

[Signature]  
Carol Todd  
Robert E. Obe  
James Zapp  
William J. O'Carroll - No.

ATTEST:

[Signature]  
Sue Roust, Auditor