

UNION COUNTY ORDINANCE NO. UCC-2015-002

Ordinance Imposing an Increased Wheel Tax
In Union County

Whereas, SDCL 32-5A-1 provides that any county may, by ordinance, impose a wheel tax on all motor vehicles, as defined in § 32-3-1, registered in the county at a rate not to exceed five dollars per vehicle wheel. The tax shall be administered and collected by the county. The total vehicle tax may not exceed sixty dollars per vehicle.

Now, therefore, be it ordained by the Board of County Commissioners of Union County that a wheel tax is imposed in and for Union County as set forth herein.

1. Pursuant to Ordinance CC 86-001, Union County has been historically assessing this wheel tax upon each vehicle at a rate of four dollars (\$4.00) per vehicle wheel which did not exceed the maximum of sixteen dollars (\$16.00) per vehicle.
2. Whereas, pursuant to the statute change to SDCL 32-5A-1, all motor vehicles as defined by SDCL 32-3-1 registered in Union County shall have a wheel tax imposed upon each vehicle at the rate of four dollars (\$4.00) per vehicle wheel, not to exceed the maximum forty-eight dollars (\$48.00) per vehicle.
2. The wheel tax shall be collected and administered by Union County.
3. The proceeds from the tax created by this ordinance shall be retained by Union County and deposited in the County Road and Bridge fund, and the revenue shall be used only for highway and bridge maintenance and construction.
4. The Board of Commissioners of Union County shall, by resolution, establish a means of distributing the revenue generated by this ordinance among Union County and the municipalities and townships located within Union County.
5. 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 wheel tax created by this ordinance.
6. 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.
7. The wheel tax imposed by this ordinance shall be imposed upon all motor vehicles eligible for license registration or license renewal starting January 1, 2016, and all subsequent months, and every year thereafter.
8. Ordinance CC 86-001 shall be replaced by passage of this Ordinance.
9. If any provision of this ordinance shall be held invalid, it shall not affect any other provision 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.

Dated at Elk Point, South Dakota this 18 day of August, 2015.

On motion by Karpen and seconded by Ballard
the ordinance imposing an Increased wheel tax was voted on as follows:

Number in favor of: 5

Number opposed: 0

Milton Ustad
Chairman, Union County Commissioners

Care Klumpe
Auditor, Union County

First Reading: August 4, 2015

Second Reading: August 18, 2015

1st Published: August 13, 2015

2nd Publishing: August 27, 2015

Effective Date of this Ordinance: September 16, 2015