

**ORDINANCE NO. 2020-06**

**AN ORDINANCE TO ENACT A WHEEL TAX OF \$5.00 FOR EACH WHEEL WITH  
MAXIMUM OF \$60.00 FOR EACH VEHICLE AND PROVIDING FOR THE  
ADMINISTRATION AND COLLECTION THEREOF.**

**WHEREAS**, pursuant to SDCL Chapter 32-5A, Hand 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

**WHEREAS**, The State of South Dakota has created the Bridge Improvement Grant (BIG) program which will be the only funding source all the counties will use to competitively bid for funding the replacement of county bridges; and

**WHEREAS**, the County cannot be assured of receiving funding from the Bridge Improvement Grant program for county bridge replacement projects; and

**WHEREAS**, it appears that the County will need additional funds for highway bridge maintenance and construction; and

**WHEREAS**, it appears that the most equitable manner to raise such funds is through a wheel tax; and

**WHEREAS**, the Board of County Commissioners of Hand County, South Dakota, deem 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; and

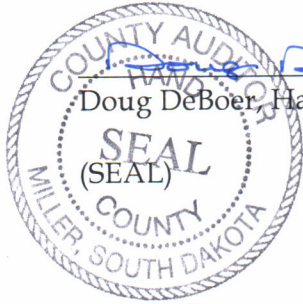
**NOW THEREFORE, BE IT ORDAINED**, by the Hand County Commissioners that a county wheel tax is hereby imposed upon all motor vehicles as defined by SDCL 32-3-1 registered in the County at the rate of FIVE AND NO/100 DOLLARS (\$5.00) per vehicle wheel. Such wheel tax shall be the same for all types of motor vehicles and the total wheel tax shall not exceed SIXTY AND NO/100 DOLLARS (\$60.00) per vehicle. Such wheel tax shall be administered and collected by the County, and the proceeds from such wheel tax shall be retained by the County, deposited in the highway fund, and revenue shall 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 such wheel tax among the County and the municipalities and townships located within the County. The collection of the fees for this Ordinance will start January 1, 2021.

**HAND COUNTY BOARD OF  
COMMISSIONERS**



Jim Jones, Chairman

ATTEST:



  
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Doug DeBoer, Hand County Auditor

First Reading:	October 6, 2020
Second Reading:	November 5, 2020
Approved and Adopted:	December 1, 2020
Notice of Adoption Published:	December 5, 2020
Second Publication:	December 12, 2020
Effective Date:	January 1, 2020

Hand 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.