

ORDINANCE NO. 0709-03

AN ORDINANCE AMENDING THE WHEEL TAX ORDINANCE NO. 6651 OF LINCOLN COUNTY, SOUTH DAKOTA

BE IT ORDAINED BY LINCOLN COUNTY THAT SECTION 1 OF THE LINCOLN COUNTY WHEEL TAX ORDINANCE NO. 6651 BE AMENDED AS FOLLOWS:

Section 1. – Tax Defined – Rate. BE IT ORDAINED by Lincoln County that effective March 1, 2008, a county tax is hereby imposed on all motor vehicles as defined in SDCL § 32-3-1 registered in the county at a rate not to exceed four (4) dollars per vehicle wheel. The tax shall be administered and collected by the county. The per vehicle wheel rate shall be the same for all types of motor vehicles ad defined in SDCL § 32-3-1, and the total vehicle tax may not exceed sixteen (16) dollars per vehicle.

Duly adopted by the Lincoln County Commission on September 4, 2007, and will become effective on October 10, 2007, unless the referendum shall be invoked. A referendum petition form prepared by the county and ready for circulation for the ordinance may be obtained from the office of the County Auditor.

First Reading: August 28, 2007
Second Reading: September 4, 2007
Publication Date: September 13, 2007
September 20, 2007
Effective Date: October 10, 2007

Burdell Coplan
Chairman, Lincoln County Commissioners
Paula Feucht
Auditor, Lincoln County