

**NOTICE OF ADOPTION  
AMENDMENT TO ORDINANCE TITLE 18 – WHEEL TAX**

NOTICE IS HEREBY GIVEN THAT: The Board of County Commissioners, in and for the County of Spink in the City of Redfield, South Dakota, on the 4th day of August, 2015, adopted the following revisions to the Ordinance Title 18 – Wheel Tax (additions to the ordinance are underlined & deletions have a strikethrough):

Section 1. All motor vehicles as defined by SDCL 32-3-1, registered in Spink County, South Dakota, shall have a wheel tax imposed upon each such vehicle at a rate not to exceed ~~\$4.00~~ \$5.00 per vehicle wheel and not to exceed ~~\$16.00~~ \$60.00 per vehicle. The per vehicle wheel rate shall be the same for all types of motor vehicles. ~~This reflects an increase of \$2.00 per vehicle wheel as allowed by state statute.~~

Section 4. This Ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for January, ~~2009~~ 2016, and all subsequent months. This Ordinance shall impose a wheel tax upon all motor vehicles, even though license and registration or renewal takes place prior to January 1<sup>st</sup>, ~~2009~~ 2016.

~~Section 6. If at any time the cost of License Plate fees increase to the amount provided by the implementation of the wheel tax, such wheel tax could cease when such increases of cost of license plate fees are to be implemented.~~

Dated this 4th day of August, 2015.

Dave Albrecht, Chairman  
Spink County Board of Commissioners

ATTEST:  
Theresa Hodges, Auditor  
Spink County, South Dakota

Two Publications: August 12 & August 19, 2015