

**AN ORDINANCE AUTHORIZING A REFUND OF WHEEL TAX  
PURSUANT TO SDCL SECTION 35-5-24**

If the Treasurer refunds motor vehicle license fees to the lawful owner pursuant to and in accordance with SDCL Section 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.

(MC53-18, adopted 8-7-2018)