

section to read as follows:

The proceeds of the tax on motor and use fuel authorized by section 1 of this Act shall be credited to a municipal street fund to be expended under the supervision of the governing body of the municipality for the purposes of reconstructing, supervising and maintaining of highways, streets and bridges under the jurisdiction of the municipality.

Section 3. That § 10-52-4 be amended to read as follows:

10-52-4. The administration of non-ad valorem taxes adopted under this chapter shall be by the state department of revenue whenever a similar tax is imposed by the state except the tax on motor and use fuel authorized pursuant to this Act. The state department of revenue may prescribe forms and reasonable rules and regulations in conformity with this chapter for the making of returns and for the ascertainment, assessment, and collection of the tax imposed pursuant hereto including the tax on motor and use fuel as provided by this Act. It shall keep full and accurate records of all moneys received and distributed under this chapter. Nothing in this chapter shall prevent incorporated cities and towns from contracting with the state department of revenue for the administration and collection of other taxes imposed pursuant to this chapter.

Section 4. That chapter 10-52 be amended by adding thereto a new section to read as follows:

A municipality may not impose both a municipal non-ad valorem tax as provided for in this chapter and a tax on motor fuel and on users of fuel as provided for and defined in section 1 of this Act.

Signed March 25, 1980

PLANNING AND ZONING

CHAPTER 107

(H.B. 1327)

PUBLIC AGENCIES NOT REQUIRED TO OPEN OR MAINTAIN STREETS AND ALLEYS BY APPROVING PLATS

AN ACT

ENTITLED, An Act to free municipalities from a requirement to open alleys by accepting a plat.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

That § 11-3-12 be amended to read as follows:

EXHIBIT

7

11-3-12. When the plat or map shall have been made out, certified, acknowledged, and recorded as provided in this chapter, every donation or grant to the public, or any individual, religious society, corporation, or body politic, marked or noted as such on such plat or map, shall be deemed a sufficient conveyance to vest the fee simple title of all such parcel or parcels of land as are therein expressed, and shall be considered to all intents and purposes a general warranty against the donor, his heirs, and representatives, to the donee or grantee, his heirs or representatives, for the uses and purposes therein expressed and intended, and no other use and purpose whatever. The land intended to be used for the streets, alleys, ways, commons, or other public uses shall be held in trust to and for the uses and purposes expressed or intended. No governing body shall be required to open, improve, or maintain any such dedicated streets, alleys, ways, commons, or other public ground solely by virtue of having approved a plat or having partially accepted any such dedication, donation or grant.

Signed February 28, 1980

CHAPTER 108

(S.B. 50)

MUNICIPALITIES AUTHORIZED TO REQUIRE
THE FILING OF PROPERTY COVENANTS WITH IT

AN ACT

ENTITLED, An Act to allow municipalities the option of filing property covenants with the municipality.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

That § 11-5-2 be amended to read as follows:

11-5-2. Any property owner desiring to exercise the powers conferred by § 11-5-1 shall enter into a declaration or contract in writing specifying the regulations and restrictions which the property owner may desire to impose upon the property owned by him. The declaration or contract shall be signed by the property owner executing the same and acknowledged by the property owner who shall, within thirty days after the execution and acknowledgment of the declaration or contract, record the same in the office of the register of deeds of the county in which the land affected is situated. If required by the municipal governing body, within thirty days after the recording, a copy, certified by the register of deeds, shall be filed with the auditor of the city in which the land is situated. Any declaration or contract covering a homestead shall be executed and acknowledged by both the owner and the spouse of the owner.

Signed February 12, 1980
