## ORDINANCE #94-5

## TITLED

"AN ORDINANCE RECOGNIZING PROPERTY RIGHTS" BE IT ORDAINED BY BUTTE COUNTY AS FOLLOWS:

WHEREAS, the issue of property and property rights is a matter reserved to State law, and

WHEREAS, Butte County is a political subdivision of the State,

WHEREAS, historically it was custom that one grazing public lands earned an equitable estate in such lands, and

WHEREAS, the original regulations sanctioning grazing on federal lands recognized and protected the herdsman's prior right to the forage and taxed grazing permits as private property, and

WHEREAS, grazing permits have been recognized by the Forest Service (Heart Bar, Grant County) and by Bureau of Land Management (McGregor Range, Otero County) to have monetary values, and

WHEREAS, the IRS recognizes and taxes the property rights in grazing permits (Shufflebarger vs. I.R.S. 24T.C. 980 (1955), and

WHEREAS, in some Western States Federal grazing permits are recognized and taxed by the State as property rights.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF BUTTE COUNTY:

Section 1: Hereafter in Butte County federal land grazing permits will be recognized as property rights.

Section 2: This ordinance shall be recorded in the book kept for that purpose and shall be authenticated by the signature of the County Clerk and shall take effect in accordance with law.

FIRST READING - APRIL 5, 1994 SECOND READING - MAY 3, 1994

THIS ORDINANCE WILL BECOME EFFECTIVE ON THE TWENTIETH DAY AFTER IT'S COMPLETED PUBLICATION.

THIS ORDINANCE WAS PASSED BY A MAJORITY VOTE OF THE BUTTE COUNTY COMMISSIONERS.

DATED AT BELLE FOURCHE, SOUTH DAKOTA, THIS 3RD DAY OF MAY, 1994.

BOARD OF BUTTE COUNTY COMMISSIONERS

WILLIAM J. HANNAH - CHAIRMAN

LY PFLAUMER - BUTTE COUNTY AUDITOR

4. That if any provision of this Ordinance or the application thereof is held invalid, such invalidity does not affect any other provision of this Ordinance which can be given effect without the invalid provision or application, and to those ends the provisions of this Ordinance are severable.

FIRST READING - APRIL 5, 1994

SECOND READING - MAY 3, 1994

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(s) WILLIAM J. HANNAH - CHAIRMAN

SALLY FLAUMER - BUTTE COUNTY AUDITOR