

TITLE 3 LICENSE TAX (MOTOR VEHICLE)

Section

§ 3-1 – 3-10	(Repealed October 12, 2010).
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§ 3-11. Levy of license fee. Under the authority of § 46.2-752 of the Code of Virginia, there is hereby levied an annual license fee, upon motor vehicles, trailers, and semitrailers (collectively, for purposes of this Chapter, “Vehicles”) as hereinafter set forth in this chapter. The license fee imposed by this Chapter shall be in addition to any other Town taxes or fees, including personal property taxes. *(Enacted October 12, 2010.)*

§ 3-12. License year. The license year for the licensing of Vehicle under this Chapter shall commence on January 1 of each year and shall expire on December 31 of the same calendar year. *(Enacted October 12, 2010.)*

§ 3-13. Record Date; Situs.

- (a) The license fee is levied and shall be collected from every person owning a Vehicle which is normally garaged, stored or parked within the Town as of the Record Date (excluding Vehicles which are not operated on Town streets during the license year).
- (b) The Record Date is January 1 of the license year.
- (c) If it cannot be determined where the Vehicle is normally garaged, stored or parked, the situs shall be the domicile of its owner. In the event the owner of the motor vehicle is a full-time student attending an institution of higher education, the situs for the purpose of imposing this license fee shall be the domicile of the student, provided the student has presented sufficient evidence that he has paid a personal property tax on the motor vehicle in his domicile. (Va. Code, § 46.2-752)

(Enacted October 12, 2010.)

§ 3-14. Amount of license fee. The amount of license fee on specified vehicles shall be as follows:

- (a) Each passenger automobile, station wagon, truck or similar motor vehicle licensed by the Commonwealth of Virginia: \$20.
- (b) Each motorcycle, motor scooter or other similar vehicle licensed by the Commonwealth of Virginia: \$7.50.
- (c) Each trailer, semitrailer and any vehicle without motive power licensed by the Commonwealth of Virginia: \$6.50 if less than or equal 1500 pounds in gross weight, but otherwise, \$15.

- (d) Notwithstanding the foregoing subsections, the 2010 license year, the fee shall equal 64% of that set forth above.

(Enacted October 12, 2010.)

§ 3-15. Exemptions from license fee. No license fee shall be imposed under this chapter upon any Vehicle mandatorily exempted from local motor vehicle license fees by state law, once the owner has submitted acceptable documentation that the exemption applies. Further, one vehicle owned by any member of a volunteer fire department or volunteer rescue squad shall be exempt from this fee, provided satisfactory proof of membership is submitted to the Treasurer. *(Enacted October 12, 2010.)*

§ 3-16. Invoice for license fee; due date.

The Treasurer will include the license fee prescribed by this chapter as a separate item on the personal property tax bill for each motor vehicle, trailer, or semitrailer subject to the license fee. The fee will be due on the same date as the personal property tax, but not earlier than December 5 of the license year.

Vehicle owners or lessees, who have served outside of the United States in the armed services of the United States shall have a 90-day grace period, beginning on the date they are no longer serving outside the United States, in which to pay the fee imposed by this Chapter. *(Enacted October 12, 2010.)*

§ 3-17. Violations and penalties.

- (a) If any license fee imposed by this article is not paid by the due date, there shall be added to such license fee a delinquent charge of \$10 per vehicle to be assessed and paid along with the license fee.
- (b) Any violation of this chapter—including the failure to obtain the license as required herein—shall be punishable as a Class 4 misdemeanor. (Va. Code, § 46.2-752(G).)
- (c) The Treasurer is authorized to enter into an agreement with the Commissioner of the DMV under which the Commissioner will refuse to issue or renew any vehicle registration of any applicant who has not paid the license fee required by this section or personal property tax for a Vehicle. Any fee charged by the Commissioner shall be added to the amount of the license fee or tax due. (Va. Code, § 46.2-752(J).)

(Enacted October 12, 2010.)