

ORDINANCE NO. 21-15()

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, is hereby reordained and amended as follows:

By Adding, Amending, and Renumbering (from County Code Chapter 9):

- 15-1400 Vehicle license tax imposed.
- 15-1401 Exempted vehicles.
- 15-1402 New vehicles required to obtain a license.
- 15-1403 Amount of license tax.
- 15-1404 When license tax is due.
- 15-1405 Prorating.
- 15-1406 Refunds.
- 15-1407 Disposition.
- 15-1408 License not to be issued until all personal property taxes are paid.
- 15-1409 Penalty.

Chapter 15. Taxation

Article 14. County Vehicle Licenses

Sec. 15-1400 Vehicle license tax imposed.

There is hereby levied a license tax upon every person owning a motor vehicle, trailer, or semitrailer normally garaged, stored, or parked in the County and operated or intended to be operated upon its highways, except as otherwise provided in this article.

(Code 1967, § 12-90; Ord. of 2-14-90; Code 1988, § 12-21; Ord. 98-A(1), 8-5-98; Ord. 05-9(2), 12-7-05, effective 1-1-06)

State law reference – Va. Code § 46.2-752.

Sec. 15-1401 Exempted vehicles.

A. This article does not apply to any vehicle exempted by Virginia Code §§ 46.2-663 through 46.2-683 or 46.2-755, and does not apply to any vehicle licensed under Virginia Code §§ 46.2-750 through 46.2-751.

B. This article does not apply to any carrier operating under a certificate of public convenience and necessity issued by the State Corporation Commission for buses operated in special or chartered party service or to any carrier operating under a certificate of public convenience and necessity issued by the State Corporation Commission or the Interstate Commerce Commission or under a local franchise granted by any city or town pursuant to Virginia Code § 46.2-696.

(Code 1967, § 12-91; Ord. of 2-14-90; Code 1988, § 12-22; Ord. 98-A(1), 8-5-98)

State law reference – Va. Code §§ 46.2-663 through 46.2-683, 46.2-696, 46.2-750, 46.2-751, 46.2-755.

Sec. 15-1402 New vehicles required to obtain a license.

The purchaser of a new motor vehicle or a new resident of the County must obtain a vehicle license within 30 days of the purchase date or the date that the owner moved into the County.

(Code 1967, § 12-92; Ord. of 2-14-90; Ord. No. 96-12(1), 12-11-96; Code 1988, § 12-24; Ord. 98-A(1), 8-5-98; Ord. 05-9(2), 12-7-05, effective 1-1-06 Ord. 08-9(1), 12-3-08)

State law reference – Va. Code § 46.2-752(l).

Sec. 15-1403 Amount of license tax.

A. *Motor vehicles.* The annual license tax on motor vehicles not classified in subsections (B), (C), or (D) is based on gross vehicle weight. The license tax is \$40.75 for vehicles with gross vehicle weights of 4,000 pounds or less and \$45.75 for those with gross vehicle weights over 4,000 pounds. Gross maximum loaded weight shall be substituted for gross vehicle weight for motor vehicles not designed and used primarily for the transportation of passengers.

B. *Motorcycles.* The annual license tax on motorcycles is \$28.75.

C. *Trailers and semitrailers.* The annual license tax on trailers or semitrailers not designed and used for transportation of passengers is as follows:

<u>Gross Weight</u>	<u>Annual Tax</u>
<u>0 - 1,500 lbs.</u>	<u>\$18.00</u>
<u>1,501 lbs. and above</u>	<u>\$28.50</u>

For a combination of a tractor-trailer or semitrailer, each vehicle constituting a part of the combination is taxed as a separate vehicle.

D. *When well-drilling machinery or other specialized mobile equipment attached.* The annual license tax on motor vehicles, trailers, or semitrailers upon which well-drilling machinery or other "specialized mobile equipment" as defined in Virginia Code § 46.2-700(B) is attached is \$16.50.

(Code 1967, § 12-93; 1-18-73; 6-7-89; Code 1988, § 12-25; Ord. 98-A(1), 8-5-98; Ord. 99-9(1), 11-10-99; Ord. 02-9(1), 11-6-02; Ord. 05-9(2), 12-7-05, effective 1-1-06; Ord. 07-9(2), 12-5-07, effective 1-1-08; Ord. 16-9(1), 7-6-16)

State law reference--Va. Code §§ 46.2-694(A), 46.2-694.1, 46.2-752.

Sec. 15-1404 When license tax is due.

Except as provided in County Code § 8-802, the license tax is due and payable on or before June 5 of each year, and shall be included and separately stated on the personal property tax bill.

(Code 1967, § 12-93; 1-18-73; 6-7-89; Code 1988, § 12-25; Ord. 98-A(1), 8-5-98; Ord. 99-9(1), 11-10-99; Ord. 02-9(1), 11-6-02; Ord. 05-9(2), 12-7-05, effective 1-1-06; Ord. 07-9(2), 12-5-07, effective 1-1-08; Ord. 16-9(1), 7-6-16)

State law reference – Va. Code § 46.2-752(A).

Sec. 15-1405 Tax year and proration.

A. License tax year. The license tax year under this article begins on January 1 and ends on December 31.

B. Proration. The license tax prescribed by this article shall be prorated monthly, commencing with the month in which the license tax first becomes due.

(Code 1967, § 12-94; , § 12-98; 4-21-76; 6-7-89; Ords. (2) of 2-14-90; Ord. of 3-20-91; Code 1988, § 12-26; , § 12-30; Ord. 98-A(1), 8-5-98; Ord. 05-9(2), 12-7-05, effective 1-1-06; Ord. 08-9(1), 12-3-08; Ord. 16-9(1), 7-6-16)

State law reference – Va. Code § 46.2-752(A).

Sec. 15-1406 Refunds.

A person who pays a license tax under this article, then disposes of the motor vehicle, trailer, or semitrailer for which the tax was paid and does not purchase another vehicle, trailer, or semitrailer may request a prorated refund of the license tax paid. The Director of Finance shall refund 1/12 of the annual license tax for each full month remaining in the license year.

(Code 1967, § 12-95; 4-21-76; 6-7-89; Ord. of 2-14-90; Ord. No. 96-12(1), 12-11-96; Code 1988, § 12-27; Ord. 98-A(1), 8-5-98; Ord. 05-9(2), 12-7-05, effective 1-1-06; Ord. 08-9(1), 12-3-08; Ord. 16-9(1), 7-6-16)

State law reference – Va. Code § 46.2-752(A).

Sec. 15-1407 Disposition.

All license taxes collected under this article shall be deposited by the Director of Finance in the general fund of the County.

(Code 1967; § 12-96; 4-21-76; Ord. of 2-14-90; Code 1988, § 12-28; Ord. 98-A(1), 8-5-98; Ord. 05-9(2), 12-7-05, effective 1-1-06)

State law reference – Va. Code § 46.2-752(B).

Sec. 15-1408 License not to be issued until all personal property taxes are paid.

No motor vehicle, trailer, or semitrailer taxable under this Article shall receive a vehicle license until the applicant provides satisfactory evidence that all personal property taxes assessable against the motor vehicle, trailer, or semitrailer have been paid, and that all other personal property taxes assessable against the applicant for manufactured homes, motor vehicles, trailers, or semitrailers have been paid.

(Code 1967, 12-97; 4-9-80; Ord. of 8-8-90; Code 1988, § 12-29; Ord. 98-A(1), 8-5-98; Ord. 05-9(2), 12-7-05, effective 1-1-06; Ord. 08-9(1), 12-3-08)

State law reference – Va. Code § 46.2-752(C).

Sec. 15-1409 Penalty.

A. Penalty for failure to obtain license. It is a class 4 misdemeanor to fail to obtain a license required by this article. The Chief of Police may issue a summons or warrant for such violations.

B. Penalty for failure to register. In addition to any other authorized penalty, a penalty of \$250.00 is imposed upon a resident owner of a motor vehicle who, following that owner's first 30 days of residency in the Commonwealth, fails to register the motor vehicle in the State when it is required to be registered. This penalty shall be imposed annually for as long as the motor vehicle remains unregistered. The Director of Finance shall assess and collect this penalty.

(Ord. of 8-8-90; Ord. of 6-9-93; Code 1988, § 12-21.1; Ord. 98-A(1), 8-5-98; Ord. 05-9(2), 12-7-05, effective 1-1-06; Ord. 08-9(1), 12-3-08; Ord. 16-9(1), 7-6-16)

State law reference – Va. Code §§ 46.2-662(B), 46.2-752(G).

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of ____ to ____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Ms. Price	_____	_____