

MOTOR VEHICLE LICENSE TAX ORDINANCE

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MIDDLESEX

COUNTY, VIRGINIA that:

Section 1. License Tax Payment Prerequisite to Driving Motor Vehicle on Highways in County.

No motor vehicle subject to a license tax under this article shall be driven on any of the highways of the County unless the requisite license tax has been paid.

Section 2. Levy of License Tax.

There is hereby imposed a license tax upon every person, firm or corporation owning a licensed motor vehicle, including automobiles, trucks, trailers, campers, motor homes and motorcycles, regularly housed, garaged or stored in the County of Middlesex and used or intended to be operated upon the streets or highways in the County of Middlesex except as herein otherwise specifically provided. The provisions of this ordinance shall not apply to any person who does not legally reside in Middlesex County, and who does not use his motor vehicle in Middlesex County in the conduct of his business, occupation or profession. The word "reside" as used in this section shall be construed to mean "to have a place of abode in Middlesex County", irrespective of the intentions of any person to return to same residence outside of Middlesex County at some future time.

Section 3. Amount of License Tax.

- (a) On each and every automobile, bus, motor home or truck, a license tax of TWENTY DOLLARS (\$20.00) per annum.
- (b) On each and every licensed trailer or camper, there shall be a tax of TEN DOLLARS (\$10.00) per annum.
- (c) On each and every motorcycle, motor scooter and vehicle of like design, there shall be a tax of SEVEN DOLLARS AND FIFTY CENTS (\$7.50) per annum.
- (d) Active National Guard decals (property registration cards identifying same) shall be issued decals at ONE-HALF (\$10.00) of the normal fee.

The license tax year shall commence on the sixth day of December and shall expire on December 5th of each year.

Section 4. Certain Vehicles Exempt from License Tax.

- (a) One vehicle owned by (each qualified volunteer fire department and rescue squad worker. This exemption shall be issued only upon written information submitted to the

Treasurer of Middlesex County by the President/Chief of the Fire Department and/or by the President/Captain of the Rescue Squad.

- (b) Vehicles owned by any former Prisoner of War and Congressional Medal of Honor holders of Virginia State license plates identifying same.
- (c) Vehicles owned by Disabled Veterans with Virginia State license plates identifying same with "DV".
- (d) Vehicles with antique or vintage tags that have expiration date of '99999999'.

Section 5. Application for License; Date of Payment

Every person whose duty it is to comply with the provision of this article, upon payment of required tax, and upon specific request, shall be issued as evidence a receipt showing payment of the applicable license tax. The required tax hereunder shall be paid on or before December 5 of each year for the following tax year.

Section 6. Tax Paid into General Fund

All taxes and fees collected under the provisions of this ordinance shall be paid to the Treasurer of Middlesex County and shall be deposited by said Treasurer in the same manner as that prescribed for other funds.

Section 7. Payment of Personal Property Taxes Prerequisite to Issuance of License.

No license shall be issued under this Ordinance unless and until the applicant for such license shall have produced satisfactory evidence that all personal property taxes which have been properly assessed, have been paid.

Section 8. Violation/Penalty.

- (a) Any person who violates any provision of this ordinance shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than FIVE DOLLARS (\$5.00) nor more than THREE HUNDRED DOLLARS (\$300.00).
- (b) If any person shall fail or refuse to pay the license fee required by this Ordinance within the time specified, there shall be added by the Treasurer to the license fee owed, a penalty of Ten Dollars (\$10.00) for each license vehicle fee.

Section 9. Effective Date.

This ordinance shall become and be in full force and effect January 1, 2008, and thereafter and shall supersede any and all ordinances previously in effect with respect to the licensing of motor vehicles by Middlesex County, which are repealed to the extent that they conflict with the provisions of this ordinance.

Adopted by the Board of Supervisors of Middlesex County, Virginia, on February 20, 2007.

	YES	NO
Fred S. Crittenden	X	
Robert A. Crump	X	
Kenneth W. Williams	X	
John D. Miller, Jr.	X	
Wayne H. Jessie, Sr.	X	

CERTIFICATION

I, Charles M. Culley, Jr., Clerk of the Board of Supervisors of the County of Middlesex, Virginia, certify that the foregoing is a true and correct copy of an ordinance passed at a lawfully organized meeting of the Board of Supervisors of Middlesex County held at Saluda, Virginia, at 7:30 P.M., on February 20, 2007.

Charles M. Culley, Jr., Clerk