

COUNTY OF AMELIA

AN ORDINANCE AMENDING THE COUNTY'S  
MOTOR VEHICLE LICENSE TAX ORDINANCE

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF AMELIA COUNTY,  
VIRGINIA:

1. That Sections 8 and 9 of the County of Amelia Motor Vehicle License Tax Ordinance adopted on September 20, 2006 pursuant to Title 46.2, Article 11, Section 46.2-752 of the Code of Virginia, as amended, are hereby amended follows:

**Section 8. License Tax Not Prorated.**

A. The full amount of the annual license tax herein prescribed shall be due until paid, regardless of when during the vehicle tax year the motor vehicle, trailer or semi-trailer becomes subject to the license tax. There shall be no pro-ration of the license tax to account for any fraction of the license tax year that a vehicle, trailer or semi-trailer was not located in the County.


**Section 9. No License Tax Refund When Vehicle Disposed of.**

A. No refund shall be payable to a person holding a valid license decal when that person disposes of the motor vehicle, trailer or semi-trailer for which the decal was issued and vehicle license tax paid.

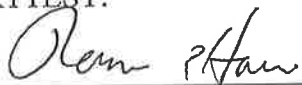
2. That the remainder of the Motor Vehicle License Tax Ordinance, as previously adopted, is hereby reordained.

This ordinance shall take effect immediately upon adoption.

Adopted: October 17, 2007

  
Franklin D. Harris, Chairman  
Board of Supervisors  
County of Amelia, Virginia

ATTEST:

  
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Tom Harris, Clerk

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**COUNTY OF AMELIA**  
**MOTOR VEHICLE LICENSE TAX ORDINANCE**

BE IT ORDAINED by the Board of Supervisors of County of Amelia, Virginia, pursuant to Title 46.2, Chapter 6, Article 11, Section 46.2-752 of the Code of Virginia, as amended, as follows:

**Section 1.     TITLE**

A.     The title of this Ordinance is the "County of Amelia Motor Vehicle License Tax Ordinance."

**Section 2.     LICENSE TAX: APPLICATION**

A.     Pursuant to Section 46.2-752 of the Code of Virginia, 1950, as amended, there is hereby imposed a license tax upon the owner of every motor vehicle, trailer or semi-trailer normally garaged, stored or parked in the County of Amelia and for which a license is required by the State of Virginia, except as may be exempt under the provisions of Section 3 hereof.

B.     The owner of every vehicle subject to licensing under this ordinance shall pay the motor vehicle license tax to the County of Amelia as required in Section 5 of this ordinance, within thirty (30) days of:

1. Vehicle transfer date, or
2. Garaging a vehicle in the County.

**Section 3.     EXEMPTIONS FROM TAX**

A.     No license tax shall be imposed upon any motor vehicle, trailer or semi-trailer when:

1. The motor vehicle, trailer or semi-trailer is owned by a nonresident of the County of Amelia and is used exclusively for pleasure or personal transportation and not for hire or for the conduct of any business or occupation other than that set forth in paragraph 2 of this Section;

2. The motor vehicle, trailer or semi-trailer is owned by a nonresident of the County of Amelia and is used for transporting into and within the County of Amelia for sale in person or by his/her employees, wood, meats, poultry, fruits, flowers, vegetables, milk, butter, cream or eggs produced or grown by him/her, and not purchased by him/her for sale;

3. The motor vehicle, trailer or semi-trailer is owned by an officer or employee of the State of Virginia who is a nonresident of the County of Amelia and who uses the vehicle in the performance of his/her duties for the Commonwealth under an agreement for such use;

4. The motor vehicle, trailer or semi-trailer is kept by a dealer or manufacturer for sale or

for sales demonstration;

5. The motor vehicle, trailer or semi-trailer is operated by a common carrier of persons or property operating between cities and towns in the Commonwealth or between cities and towns and points or places outside of such cities or towns, and not intra city transportation;

6. A similar tax or license fee is imposed by the county, city or town where in such motor vehicle, trailer or semi-trailer is normally garaged, stored, or parked;

7. Any one motor vehicle is owned and is used personally by a veteran who holds a current State motor vehicle registration card establishing that he/she has received a disabled veterans exemption from the Division of Motor Vehicles and has been issued a disabled veteran's license plate, or in the absence of holding a disabled veterans license plate, exemption to this County License Tax may be obtained by application to the Treasurer accompanied by a certification from the U. S. Veterans Administration that the veteran has been designated a disabled veteran as defined under Section 46.2-100 of the Code of Virginia, 1950, as amended and that his/her disability is service connected.

State Law References §46.2-739 and 752.

8. Any one passenger vehicle, pickup or panel truck owned by and personally used by a person who was a prisoner of the enemy in any war, was honorably discharged, is not currently a member of the armed forces, and was issued by the Commissioner appropriately designated license plates;

9. Any one passenger vehicle, pickup, or panel truck owned by and personally used by a person who was awarded the Medal of Honor and was issued by the Commissioner appropriately designated license plates;

10. Any one passenger vehicle, pickup or panel truck owned by and personally used by a person who is a member of the County of Amelia Rescue Squad or a member of any branch of the County of Amelia Volunteer Fire Department who has received certification and approval under the standards established by the respective Departments and whose exemption from the County licensing has been approved by the County of Amelia Board of Supervisors;

11. Motor vehicles, trailers and semi-trailers owned by the Commonwealth or by the County of Amelia used purely for state or county purposes and which have had license plates issued for public use;

12. Motor vehicles, trailers or semi-trailers exempt from state registration and licensing due to their being used exclusively for agricultural, horticultural, sawmill, or mining purposes as defined therein, within a distance of ten miles from point to point;

13. Fire-fighting trucks, trailers, semi-trailers upon which there is permanently attached fire-fighting apparatus, ambulances, or other vehicles used exclusively for life-saving, fire-fighting, or first-aid by the County of Amelia Rescue Squad or Volunteer Fire Department;

14. Farm tractors, road rollers, and road machinery used for highway purposes;

15. Any serviceman who is on active duty and provides evidence to the Treasurer that he/she is a non-resident or non-domiciliary of the County of Amelia and that the motor vehicle is titled in the name of a serviceman. (Soldiers' and Sailors' Civil Relief Act, 50 U.S.C.A. Section 564).

16. Any motor vehicle classified by the Commissioner of the Department of Motor Vehicles as antique and which are not required by DMV to be submitted for State inspection.

**Section 4. LICENSE TAX YEAR**

A. For 2006, the motor vehicle, trailer or semi-trailer license tax year which commenced on April 15, 2006 shall end on April 14, 2007.

B. For 2007, the motor vehicle, trailer or semi-trailer license tax year shall commence on April 15, 2007 and end on December 4, 2007.

C. For 2008 and subsequent years: For 2008, the motor vehicle, trailer or semi-trailer license tax year shall commence on December 5, 2007 and end on December 4, 2008 and subsequent years following the same 12-month cycle.

**Section 5. AMOUNT OF TAX: PAYABLE TO TREASURER**

A. There is hereby imposed a license tax on all motor vehicles to which this Ordinance is applicable, as defined in Sections 2 and 3 of this Ordinance, in the following amounts:

1. \$25.00 per annum for most motor vehicles.
2. \$25.00 per annum for a motor home or a trailer or semi-trailer used as living quarters for human beings.
3. \$25.00 per annum for any bus: school, church, public, or private.
4. \$10.00 per annum for motorcycles, motor-scooters, and other motor vehicles of similar designs.
5. \$10.00 per annum for a passenger vehicle, pickup or panel truck of a member of the Armed Services.
6. \$10.00 per annum for trailers and semi-trailers weighing over 1,500 pounds.
7. \$6.50 per annum for trailers and semi-trailers weighing 1,500 pounds or less.
8. \$6.50 per annum for a one or two wheel trailer of a cradle, flatbed, or open pickup

type which has a body width not greater than the width the motor vehicle to which it is to be attached at any time of operation, and which is pulled or towed by a passenger car, station wagon, pickup or panel truck, having an actual gross vehicle weight not exceeding 5,000 pounds, and which is used for carrying property not exceeding 1,500 pounds at any one time.

9. \$6.50 per annum for all trailers designed exclusively to transport boats.

10. \$25.00 per annum for any motor vehicle, trailer or semi-trailer upon which well-drilling machinery is attached and is permanently used for transporting such machinery.

11. \$25.00 per annum for specialized mobile equipment, which is a self-propelled motor vehicle manufactured for a specific purpose, other than for the transportation of passengers or property, which will be used on job site. Its movement on a highway is incidental to the purpose for which it is designed, and it can sustain highway speed of 40 m.p.h. or more.

12. \$25.00 per annum for a farm motor vehicle required to be licensed to operate on the public roads and highways of the State of Virginia, whose gross weight is over 7,500 pounds, whose use is exclusively for farm use and which have specially issued license plates from the DMV of this vehicle.

13. In the event that the rate imposed on any motor vehicle, trailer or semi-trailer by this section is in excess of that imposed on the same motor vehicle, trailer or semi-trailer by the Commonwealth, the tax imposed on that motor vehicle, trailer or semi-trailer shall be equal to that imposed by the Commonwealth.

B. All license taxes shall be paid to the Treasurer of the County of Amelia and deposited by the Treasurer into the General Fund, except for \$5.00 from the license tax on vehicles in Items 1, 2, 3, 10, 11, and 12 in Subsection A above which shall be placed in a separate account for Secondary Road Improvements.

**Section 6. TREASURER TO ISSUE PERMANENT LICENSE DECAL: DISPLAY REQUIRED**

A. Upon payment of the appropriate license tax and all personal property taxes required under Section 7 of this Ordinance, the Treasurer of the County of Amelia shall issued a license in the form of a permanent decal which the owner of the licensed motor vehicle, trailer or semi-trailer shall cause to be displayed thereon. Such permanent decal shall be valid as long as the annual license tax as provided in Section 5 has been paid and the vehicle is garaged in the County and owned by the licensee.

B. It shall be unlawful for any owner of a motor vehicle, trailer or semi-trailer to fail to obtain and display any such required decal or to display upon such motor vehicle, trailer or semi-trailer any decal of the County of Amelia after its expiration date.

C. In the case of newly purchased vehicles or vehicles which acquire situs in the County or are transferred to a new owner in the County after January 1 or situs day, the

purchaser or owner shall have 30 days from situs day or from the date of transfer to the new owner if situs remains in the County in which to obtain and display the County decal on his/her vehicle and in which to file a return of the motor vehicle(s) with the Treasurer.

**Section 7. PAYMENT OF CERTAIN PERSONAL PROPERTY TAXES PREREQUISITE**

A. No motor vehicle, trailer or semi-trailer shall be licensed in the County of Amelia unless and until the applicant for such license shall have produced satisfactory evidence (1) that all personal property taxes upon the motor vehicle, trailer or semi-trailer to be licensed have been paid, and (2) that all delinquent motor vehicle, trailer or semi-trailer personal property taxes which have been properly assessed or are assessable against the applicant have been paid.

**Section 8. REDUCED LICENSE TAX FOR LESS THAN FULL YEAR**

A. One-half ( $\frac{1}{2}$ ) of the annual license tax herein prescribed shall be collected whenever any license decals are issued during the period beginning on the first day of June in any year and ending on the 5th day of September in the same license year, and one-third ( $\frac{1}{3}$ ) of such license tax shall be collected whenever any license decals are issued after the 5th day of September in any license year.

**Section 9. REFUND FOR UNUSED PORTION OF LICENSE YEAR**

A. Any person holding a current license decal who disposes of the motor vehicle, trailer or semi-trailer for which it was issued and does not purchase a replacement therefore, may surrender the license decal to the Treasurer of the County of Amelia with a sworn statement that the motor vehicle, trailer or semi-trailer for which the license decal was issued has been sold and may request a refund for the unused portion of the license tax paid. The Treasurer shall refund to the applicant the full face value of the license tax if application for such refund is made from November 1 through January 5 of the current license year. The Treasurer shall refund to the applicant one-half ( $\frac{1}{2}$ ) of the license tax if application for such refund is made from January 6 through May 30 of the current license year, but such refund shall be only one-third ( $\frac{1}{3}$ ) of the license tax when the application therefore is made on or subsequent to the first day of June of the current license year. No refund shall be made when application therefore is made after the first day of September of the current license year.

**Section 10. PERMISSIBLE TRANSFER OF LICENSE DECAL**

A. Any owner who sells or transfers a motor vehicle, trailer or semi-trailer licensed under the provisions of the Ordinance may have the license decal assigned to another motor vehicle, trailer or semi-trailer of like design titled in such owners name, upon application to the Treasurer of the County of Amelia furnishing a description of the motor vehicle, trailer or semi-trailer for which the license has been issued as well as a description of the motor vehicle, trailer or semi-trailer to which such license is to be transferred. Such application shall be accompanied by a fee of \$1.00.

**Section 11. REPLACEMENT OF LOST OR MUTILATED LICENSE DECALS**

A. In the event that any license decal issued under the provisions of this Ordinance shall be lost or mutilated so as to become illegible, the owner of the motor vehicle, trailer or semi-trailer for which such license decal was issued shall make immediate application to the Treasurer of the County of Amelia for a duplicate or substitute therefore. Such application shall be accompanied by a fee of \$1.00.

**Section 12. PROHIBITED USES OF LICENSE DECAL**

A. No person, firm or corporation to whom a license decal has been issued, as provided for in this Ordinance, shall give, loan, rent, sell, assign or transfer such decal to another or permit another to use such license decal during the license year for which said decal was issued. Nor shall any person, firm or corporation use the license decal issued to another or duplicate the same.

**Section 13. PUNISHMENT FOR VIOLATION OF ORDINANCE**

A. Every person who violates any provision of this Ordinance shall be guilty of a Class 4 Misdemeanor and, upon conviction, each violation shall be punished as a Class 4 Misdemeanor. Any violation of this Ordinance may not be discharged by payment of the fine except upon presentation of satisfactory evidence that the required license has been obtained.

**Section 14. SEVERABILITY**

A. If any part or parts, section, subsection, sentence, clause, or phrase of this Ordinance is for any reason declared void or unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance, which shall remain in full force and effect as if this Ordinance has been passed with the effected part or parts, section, subsection, sentence, clause, or phrase hereof eliminated; and this governing body now declares that it would have passed this Ordinance if such unconstitutional part or parts, section, subsection, sentence, clause, or phrase had not been included herein.

**Section 15. DEFINITIONS**

Unless a provision explicitly states otherwise, the following terms and phrases as used in this ordinance shall have the meaning herein designated.

A. Armed Services. Armed Services means the Army, Navy, Marines, Air Force, National Guard whose members are on active duty and members of the Reserves who are on active reserve, which means they are subject to being called to active duty to the Army, Navy, Marines, Air Force, or National Guard Unit and are not covered under the exceptions in Section 3, Number 15.



B. Gross Weight. Gross weight means the weight of the vehicle plus the carrying capacity of that vehicle.

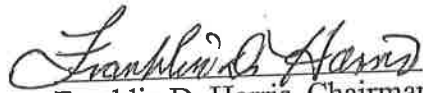
C. Vehicle. A Vehicle is any mode of transportation that will be placed upon the highways of the Commonwealth that the Virginia Department of Motor Vehicles requires that to have a title issued for that vehicle.

D. Weight. When the weight of any vehicle is used, that means the gross weight of that vehicle.

**Section 16. EFFECTIVE DATE**

A. The provisions of this Ordinance shall become effective on September 20, 2006. All previous County Motor Vehicle License Tax Ordinances are hereby rescinded.

Adopted: September 20, 2006

  
Franklin D. Harris, Chairman  
Board of Supervisors  
County of Amelia, Virginia

ATTEST:

  
Norma Duty, Acting County Administrator

