

## RUSSELL COUNTY MOTOR VEHICLE LICENSE TAX ORDINANCE

WHEREAS, § 46.2-752 *et seq.* of the Code of Virginia (1950), as amended, authorizes Russell County, Virginia to levy and assess taxes and charge license fees on motor vehicles, trailers and semitrailers.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of Russell County, Virginia, pursuant to the authority granted to it by § 46.2-752, *et seq.* of the Code of Virginia (1950), as amended, after notice and public hearing, as required by law, hereby adopts the following:

### Section 1. Imposition; Definitions.

(a) There is hereby imposed a license tax upon the owner of each and every motor vehicle, trailer or semitrailer normally garaged, stored or parked within Russell County (the "County"), except as herein otherwise specifically provided. If it cannot be determined where the personal property 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 shall be the domicile of such student, provided that the student has presented sufficient evidence that he or she has paid a personal property tax on the motor vehicle in his domicile.

(b) Nothing in this Ordinance shall be construed to require the payment of a license tax on vehicles which are exempted from registration or personal property taxes, under this Ordinance or under any provision of state law.

(c) The following definitions shall apply for the purpose of this Ordinance:

1. "*Motor vehicle*" is every self-propelled or designated for self-propulsion device in, upon or by which any person or property is

or may be transported or drawn upon a highway, except mopeds or bicycles or other devices moved by human power or used exclusively upon stationary rails or tracks;

2. "*Owner*" is one who holds the legal title of a motor vehicle or, in the event a motor vehicle is the subject of an agreement for the conditional sale or lease thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee or mortgagor shall be deemed the owner for the purposes of this Ordinance, except that in all instances when the rent paid by the lessee includes charges for services of any nature or when the lease does not provide that title shall pass to lessee upon payment of the rent stipulated, the lessor shall be regarded as the owner of such motor vehicle and shall be subject to the requirements of this Ordinance.
3. "*License*" shall mean the receipt issued to the applicant by the Treasurer upon payment of the motor vehicle license tax.

**Section 2. County Decal Shall not be Issued.**

This Ordinance does not require that the County issue to applicants a decal as evidence of payment of the license tax, nor does it require display of a decal by owners of motor vehicles.

**Section 3. Exceptions.**

The provisions of this Ordinance shall not apply to:

- (a) Farm tractors;
- (b) Road rollers and road machinery used for highway purposes;
- (c) Traction engines, locomotive engines or electric cars running on rails;
- (d) Motor vehicles owned by the Commonwealth or by any political subdivision of the Commonwealth or by the United States Government; or
- (e) Motor vehicles owned by churches or other institutions that are exempt from paying County taxes.

#### **Section 4. Limitations on Imposition of Motor Vehicle License Taxes and Fees**

This Ordinance shall not impose a motor vehicle license tax or fee on any motor vehicle, trailer or semitrailer when:

- (a) The vehicle is owned by a nonresident of the County 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 subdivision (b) of this subsection;
- (b) The vehicle is (i) owned by a nonresident and (ii) used for transporting into and within the County, for sale in person or by his employees, wood, meats, poultry, fruits, flowers, vegetables, milk, butter, cream or eggs produced or grown by him, and not purchased by him for sale;
- (c) The motor vehicle, trailer or semitrailer is owned by an officer or employee of the Commonwealth who is a nonresident of the County and who uses the vehicle in the performance of his duties for the Commonwealth under an agreement for such use;
- (d) Motor vehicles kept by a dealer or manufacturer for sale or for sales demonstration in the ordinary course of business by any manufacturer or dealer;

(e) The motor vehicle, trailer or semitrailer is operated by a common carrier of persons or property operating between cities and towns in the Commonwealth and not in intracity transportation or between cities and towns on the one hand and points and places outside cities and towns on the other and not in intracity transportation;

(f) The motor vehicle, trailer or semitrailer is inoperable and unlicensed pursuant to § 46.2-734;

(g) There shall be no license fee imposed for any one motor vehicle owned by any veteran who holds a current state motor vehicle registration card establishing that he has received a disabled veteran's exemption from the Department and has been issued a disabled veteran's motor vehicle license plate as prescribed in § 46.2-739;

(h) Vehicles owned by volunteer rescue squads, to which a license shall be issued free of charge;

(i) Vehicles owned by volunteer fire departments, to which a license shall be issued free of charge;

(j) Vehicles owned by persons, or their surviving spouses, qualified to receive special license plates under § 46.2-743(A) as being honorably discharged former member of one of the Armed Forces of the United States.

#### **Section 5. Exempt Vehicles to Obtain Licenses.**

Any motor vehicle, trailer or semitrailer exempted herein shall be issued a license in the same manner as if it were not so exempt. There shall be no charge to the issuance of any such license.

#### **Section 6. Grace Periods.**

(a) Owners or lessees of motor vehicles, trailers and semitrailers 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 comply with the requirements of this Ordinance. For purposes of this Ordinance, "the armed services of the United States" includes active duty service with the regular Armed Forces of the United States or the National Guard of other reserve component.

(b) Purchasers of new or used motor vehicles shall be allowed a thirty (30) day grace period, beginning with the date of purchase, during which to pay the license tax as required by this Ordinance.

#### **Section 7. License Tax Year.**

The period during which a vehicle license issued under this Ordinance is valid shall run from January 1 of each calendar year and shall expire of December 31 of the same calendar year. In no event shall any vehicle license be used beyond December 31 of the license period for which it was issued.

#### **Section 8. Application and Issuance of Licenses.**

(a) Application for the license herein prescribed shall be made to the Treasurer of Russell County on forms providing for the name and address of each owner or owners and description of the motor vehicle for which the license is to be issued, and the license tax herein provided for shall be paid to the said Treasurer. Satisfactory evidence of ownership of said motor vehicle and descriptions of the motor vehicle shall be presented to the Treasurer at the time of making application. Such evidence may include the display or showing to the Treasurer of the current valid State registration card

or certificate for the motor vehicle for which the application is made. Upon completion of the foregoing and payment of the license tax and compliance with this Ordinance requiring evidence of payment of delinquent personal property tax, the Treasurer shall issue to the applicant a license for such motor vehicle.

(b) Every new County resident, group of residents, or company upon whom a license tax is imposed by the provisions of this Ordinance shall make application for and procure a County vehicle license within thirty (30) days after establishing residency in the County.

#### **Section 9. Disposition of Fees; Record of License Issued.**

The Treasurer shall collect all such license tax. The tax shall be credited to the General Fund of Russell County and deposited by the Treasurer in the same manner as that prescribed for other County monies. The Treasurer shall keep and maintain a record of all motor vehicle licenses issued.

#### **Section 10. License Tax.**

(a) The annual license tax for motor vehicles to which this Ordinance is applicable is:

1. Each motor vehicle (except those listed in subparagraph (2) below): \$15.00.
2. Each motorcycle, motor scooter, or motor vehicle of like design: \$8.00.

Provided, however, that the County license tax hereby imposed shall not be greater than the amount of that license fee or tax imposed by the State upon such motor vehicles.

(b) Persons 65 years old or older shall be entitled to a fifty percent (50%) reduction of the County license tax for any one (1) motor vehicle owned or leased by such person.

(c) Whenever a license is issued for a newly purchased motor vehicle or for a motor vehicle owned by a new resident or residents after the beginning of the license year, the full amount shall be collected.

(d) It shall be unlawful for any person to deposit solid waste at any solid waste refuse site operated by the County at any solid waste facility in the County without displaying a vehicle license receipt.

(e) The license tax shall be levied and collected in the same manner as the personal property tax on motor vehicles, trailers, semitrailers, motorcycles, motor scooters, or motorbikes is levied and collected. The license tax shall be levied in addition to any personal property tax levied on any motor vehicle, trailer, semitrailer, motorcycles, motor scooter, or motorbike.

(f) The license tax imposed herein shall be billed to taxpayers at the same time as the personal property tax on motor vehicles and the two taxes will be imposed in a single combined bill. If any portion of the combined bill is not paid timely, a late payment penalty and interest charges shall apply to the balance.

(g) All revenues generated by the license tax imposed pursuant to this Ordinance shall be for the purpose of providing revenue for the general fund of Russell County.

**Section 11. License Not to Be Issued Until Personal Property Taxes on Vehicle Paid.**

No motor vehicle licensable under the provisions of this Ordinance shall be licensed unless and until the applicant or applicants for such license shall have produced satisfactory evidence to the Treasurer that all Russell County personal property and mobile home taxes owing upon the motor vehicle to be licensed have been paid and unless and until the applicant or applicants shall have produced satisfactory evidence that any delinquent motor vehicle, trailer or semi-trailer personal property taxes owing, the collection of which is not barred by law, have been paid, which have been properly assessed or are assessable against the applicant or applicants by Russell County.

**Section 12. Storage of License Receipt, License Required for Operation; Unauthorized Taking, Possession or Use of License Receipt; Penalty for Violation.**

(a) The motor vehicle license receipt issued to the licensee or licensees under this Ordinance shall be stored within the subject personal property at all times.

(b) It shall be unlawful for any person to operate within Russell County or for any owner or owners thereof to knowingly permit the operation within Russell County of any motor vehicle, as defined hereinabove for which the license tax imposed by this Ordinance has not been paid, or upon which a current valid license issued pursuant to the requirements of this Ordinance is not stored as required by this Ordinance, or to store within any such motor vehicle a license receipt issued pursuant to this Ordinance after the expiration date of the license.

(c) No person shall remove the license receipt from the custody of any person to whom the license receipt has been issued under the provisions of this Ordinance nor have such license receipt in his possession or use otherwise than as authorized for the purposes set forth in this Ordinance in connection with the registration and licensing of said motor vehicle.

(d) No person shall permit the license receipt issued for a particular motor vehicle to be used for a motor vehicle other than the motor vehicle for which the license registration and license has been issued.

(e) Any person or persons violating the provisions of this Ordinance shall each be deemed guilty of a misdemeanor, which shall be punished as a Class 4 misdemeanor, as provided in § 18.2-11, as amended, and no license shall be issued hereunder for the motor vehicle involved with the violation until said person or persons produce satisfactory evidence that said fine has been paid.

(f) Violations shall be issued upon a uniform summons by any law enforcement officer in the County and the Sheriff and all deputies, police officers of Russell County, and members of the Virginia State Police are hereby authorized to issue a written summons to the violators of this Ordinance.

(g) All fines shall be recoverable before the Russell County General District Court

### Section 13. Transfer of License; Fee.

Any owner or owners selling or transferring a motor vehicle licensed or previously licensed under the provisions of this Ordinance, may have the license and the registration number thereon invalidated and a new registration number assigned to another motor vehicle of like kind and titled in such owner's or owners' name or names upon application to the Treasurer on forms providing for each name and address of the applicant or applicants and a description of the motor vehicle to which such license is to be transferred. Any such application shall be made within thirty (30) days of the sale or transfer and shall be accompanied by the registration certificate and sufficient evidence of

removal of the license receipt from the previously registered motor vehicle and a fee of one (\$1.00) dollar.

**Section 14. Duplicate License; Fee.**

In the event that any license receipt issued under the provisions of this Ordinance shall be lost, stolen, or mutilated, or shall have become illegible, the person or persons who is/are entitled thereto shall make immediate application for and obtain a sealed affidavit of purchase and compliance from the Russell County Treasurer upon furnishing to the Treasurer evidence of the same in a form reasonably satisfactory to the Treasurer and the current valid registration certificate for the motor vehicle paying a fee of one dollar (\$1.00). Such person or persons having once applied for and received such affidavit during the license year for which the original license receipt was issued, shall not be entitled to apply for another affidavit unless the Treasurer finds that such sealed affidavit has been lost or mutilated through no fault of the person or persons entitled thereto. Such sealed affidavit shall at all times be present in the motor vehicle to which such affidavit is issued and the operator of such vehicle shall not be deemed in violation of the Motor Vehicle License Tax Ordinance for failure to display the original license receipt if such affidavit is presented to law enforcement when enforcing this Ordinance.

**Section 15. Persons Not Required to Pay License Tax.**

No person or persons shall be required to pay upon any motor vehicle the license tax herein imposed upon any such motor vehicle when:

- (a) The motor vehicle is owned by a nonresident of Russell County; is not normally garaged, stored, or parked within the County; 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 subparagraph (b) of this section;

(b) The motor vehicle is owned by a nonresident and is used for transporting into and within Russell County for sale in person or by his employees of wood, meats, poultry, fruits, flowers, vegetables, milk, butter, cream, or eggs produced or grown by him and not purchased by him for sale;

(c) The motor vehicle is owned by the Commonwealth of Virginia or by any officer or employee thereof, who is a non-resident of Russell County, and who uses the vehicle solely in the performance of his official duties for the Commonwealth under an agreement for such use;

(d) The motor vehicle is owned by a church or other recognized institution which is exempt from County taxes.

(e) The motor vehicle is kept by a motor vehicle dealer licensed as such by the State or manufacturer for sale or for sales demonstration; or

(f) The motor vehicle is operated by a common carrier of persons or property operating between cities and towns in this Commonwealth and not in intracity transportation or between cities and towns on the one hand and points and places without cities and towns on the other and not in intracity transportation.

#### **Section 16. Credit for Payment of Town License Tax.**

The owner or owners of any motor vehicle subject to any motor vehicle license tax imposed by like or similar motor vehicle license ordinance of any town within Russell County shall be entitled, upon such owner displaying satisfactory evidence that he has paid the amount of such town license tax, to receive a credit on the license tax imposed

by the County under this Ordinance to the extent of the license tax he has paid to such town, such credit not to exceed the amount of the County tax. This credit in no way affects the applicability of the other provisions of this Ordinance to such owner or owners.

**Section 17. Severability of Provisions.**

Should any section, subsection or provision or this Ordinance be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of this Ordinance as a whole or any other section, subsection or provision hereof.

**Section 18. Effective Date**

This Ordinance shall be in full force and effect upon its adoption and enactment by the Board of Supervisors of Russell County.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

RUSSELL COUNTY BOARD OF  
SUPERVISORS

BY: \_\_\_\_\_  
Jon Bowerbank, Chairman

Attest: \_\_\_\_\_  
Clerk