

TOWN OF JARRATT, VIRGINIA
LOCAL MOTOR VEHICLE LICENSE

State law reference: Local vehicle taxes and license fees, Code of Virginia, ~46.2-752 et seq.

Levy of license fee

(a) **Required.** For each license year, there is hereby levied and shall collected from every owner of every motor vehicle and/or motorcycle, which is normally garaged, stored or parked within the town limits on January 1 of each year, a license fee for each vehicle and/or motorcycle. If it cannot be determined where such personal property described is normally garaged, stored or parked, the situs for the purpose of imposing this license fee shall be the domicile of the owner of such property. The town Clerk/Treasurer shall mail the taxpayer a bill for the said fee. The license fee shall be listed as a separate item on each year's annual personal property tax bill, which shall be due and payable on or before December 5 of each year.

(b) The license fee imposed by this article shall be in addition to any other Town license tax, including personal property tax.

(c) **Fees.** The license shall be as follows:

1. Motor vehicles (excluding motorcycles), twenty-five dollars (\$25.00)
2. Motorcycles, fifteen dollars,(\$15.00)

(d) **Late Fee.**

If any license fee imposed by this article is not paid by the due date as indicated on the personal property tax bill of any license year, there shall be added to such license fee a delinquent charge of \$10.00 to be assessed and paid along with the license fee as part there of.

(e) **Proration and refunds of license fee.**

All vehicles registered in the city on January 1 shall be charged the applicable full license fee amount. There shall be no refund or proration of the license fee upon the sale of that vehicle or upon the removal of the owner from the Town.

(f) **Transfer.**

The owner may transfer the license fee from the vehicle for which it was paid to any other vehicle of the same type, owned by that person.

Exemptions from license fee.

The following vehicles are hereby exempt from the license fee authorized by Section 46.2-752 of the Code of Virginia:

- (a) Vehicles owned or leased by members of the volunteer fire departments, volunteer rescue squad and law enforcement officers. No members shall receive license fee exemption for more than (1) vehicle
- (b) Every person claiming an exemption under this section that owns or operates a motor vehicle which is normally garaged, stored, or parked within the boundaries of the town must provide the Clerk/Treasurer proof that the owner of a vehicle is exempted under this section. If the status of the owner of the vehicle changes so as to no longer qualify the vehicle for the exemption provided herein, the owner shall forthwith notify the Town Clerk/Treasurer.
- (c) There shall be no license tax on vehicles that are exempted from the requirements under provision of state law, or in the possession of a licenses vehicle junk dealer, licenses automobile graveyard or licensed motor vehicle dealer.

Editor's note: An ordinance adopted October 18, 1982 and revised May 14, 2002, is deleted in its entirety. Former ordinance: Ordinance establishing motor vehicle license rates.