

DEC 12 2006

ORDINANCE NO. 107A-51

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE III, PERSONAL PROPERTY TAX, BY ADDING SECTION 20-13.9, MOTOR VEHICLE, TRAILER, AND SEMITRAILER REGISTRATION.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by adding Section 20-13-9, Motor vehicles, trailer, and semitrailer registration.

Chapter 20. Taxation

Article III. Personal Property Tax

Section 20-13.9. Motor Vehicle, trailer, and semitrailer registration.

(a) A one-time \$10.00 registration fee is hereby imposed upon every motor vehicle, trailer, or semitrailer normally garaged, stored or parked in the county. The fee shall be collected as taxes are collected.

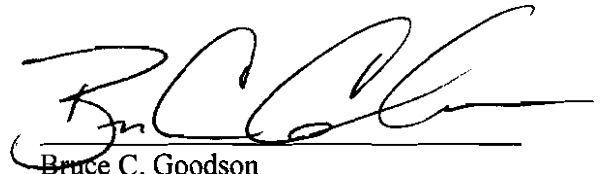
(b) For the purposes of this section, "motor vehicle, trailer and semitrailer" shall be defined in accordance with section 46.2-100 of the Code of Virginia. In the event it cannot be determined where such motor vehicle, trailer or semitrailer is normally garaged, stored or parked, the situs for purposes of the registration fee requirement shall be the domicile of the owner of such motor vehicle, trailer, or semitrailer.

(c) *The provisions of this section shall not apply to the following:*

- (1) *Any vehicle exempted by the provisions of Code of Virginia, §§ 46.2-663--46.2-683, as amended, and Code of Virginia, §46.2-755, as amended; or*
- (2) *Any vehicle licensed pursuant to Code of Virginia, §46. 2-750, as amended; or,*
- (3) *Any vehicle otherwise exempted by state law.*

State law reference-Authority of county to license motor vehicles, etc., and provisions relating thereto, Code of Va., §§ 46.2-752, 46.2-755.

This ordinance shall become effective July 1, 2007.



Bruce C. Goodson
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
HARRISON	AYE
ICENHOUR	AYE
MCGLENNON	AYE
BRADSHAW	AYE
GOODSON	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 12th day of December, 2006.