

ORDINANCE NO. \_\_\_\_\_

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, SECTION 20-13.2, PERSONAL PROPERTY TAX ON MOTOR VEHICLES AND TRAILERS; PRORATION THEREOF; AND 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 amending Section 20-13.2, Personal property tax on motor vehicles and trailers; proration thereof; and Section 20-13.9, Motor vehicle, trailer, and semitrailer registration.

Chapter 20. Taxation

Article III. Personal Property Tax

**Sec. 20-13.2. Personal property tax on motor vehicles and trailers; proration thereof.**

(a) There shall be a personal property tax at a rate established each year by the board of supervisors on motor vehicles and trailers, (hereafter referred to in this section as "taxable property") which have a situs within the county on January first of each year and which acquire a situs within the county on or after January the second of each year. When taxable property acquires a situs within the county on or after January second, the personal property tax for that year shall be assessed to the owner prorated on a monthly basis for the portion of the tax year during which the taxable property has situs within the county. When taxable property with a situs in the county is transferred to a new owner within the county, the personal property tax shall be assessed to the new owner prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property. For purposes of proration, a period of more than one-half of a month shall be counted as a full month and a period of less

than one-half of a month shall not be counted. All taxable property shall be assessed as of January first of each year or, if it acquires situs or has its title transferred after January first, as of the first day of the month in which the taxable property acquires situs within the county or has its title transferred. The owner of taxable property acquiring situs within the county or to whom taxable property is transferred shall file a declaration of property ownership to the commissioner of revenue within 30 days of the date on which said property acquires a situs within the county or has its title transferred to such owner- *and pay the license fee required in section 20-13.9(a).*

(b) When any taxable property loses its situs within the county or its title is transferred to a new owner, the taxpayer shall from that time be relieved from personal property tax on such property and receive a refund of personal property tax already paid, or a credit against personal property taxes outstanding against the taxpayer, at the option of the commissioner of the revenue, on a monthly prorated basis, upon application to the commissioner of the revenue.

(c) Any person who fails to pay personal property taxes on or before the date due, *or who fails to pay the license fee as required in section 20-13.9(a)* shall incur a penalty of ten percent of the tax due, or \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. Said sum shall become part of the taxes due. Interest at the rate of ten percent per annum from the first day following the day such taxes are due shall be paid upon the principal and penalties of such taxes remaining unpaid.

(d) An exemption from this tax and any penalties arising therefrom shall be granted for any tax share or portion thereof during which the property was legally assessed by another jurisdiction and

proof is presented to the commissioner of the revenue indicating that such tax on the assessed property was paid.

*(e) Notwithstanding the filing requirement set out elsewhere in this article, the most recent personal property tax return or registration previously filed shall be the basis for the assessment or taxable property in all subsequent years in which the commissioner of the revenue has not been informed of a change of address or name of a taxable property owner or a change in the situs of ownership of the taxable property.*

*(f) All owners of previously registered taxable property shall file a new personal property tax return within 30 days of:*

*(1) A change in the name or address of the person or persons owning the taxable property;*

*(2) A change in the situs of the taxable property; or*

*(3) Any other change affecting the assessment of taxable property for which a return or registration was previously filed.*

*(g) All owners of motor vehicles or trailers shall file a return and pay the taxes and license fee required in section 20-13.9(a) of this article within 30 days of acquiring title to any motor vehicle or trailer which was not previously registered by that owner with the county. All owners of boats shall file a return and pay any taxes due on any boat which was not previously registered by that owner with the county. Failure to do so shall cause the owner or owners of the property to be assessed penalty and interest as provided in subsection (c) of this article.*

**State law reference**-Proration of personal property tax, Code of Va., § 58-1-3516.

**Sec. 20-13.9. Motor vehicle, trailer, and semitrailer registration.**

(a) A one-time \$10.00 ~~registration~~ **license** 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~~ **license** 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, §§ ~~sections~~ 46.2-663-46.2-683, as amended, and Code of Virginia, § ~~section~~ 46.2-755, as amended; or
- (2) Any vehicle licensed pursuant to Code of Virginia, § ~~section~~ 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.

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James G. Kennedy  
Chairman, Board of Supervisors

ATTEST:

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Sanford B. Wanner  
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, on this 26th day of May,  
2009.

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