

Adopted August 13, 2007

The following amended ordinance proposed by the Board of Supervisors of Patrick County at a regular meeting on Monday, August 13, 2007, and after public discussion thereof this day, on motion by Jonathan Large, seconded by Danny Foley and carried unanimously, Mr. Martin being absent, is hereby adopted:

*AN ORDINANCE TO REPEAL AND REENACT THE ORDINANCE  
ADOPTED BY THE BOARD OF SUPERVISORS OF PATRICK COUNTY,  
VIRGINIA, ON SEPTEMBER 8, 1999, SAID REENACTED ORDINANCE  
ENTITLED:*

**“MOTOR VEHICLE LICENSE FEE”.**

**BE IT ORDAINED by the Board of Supervisors of Patrick County, Virginia,  
as follows:**

1. Every resident of the County of Patrick who shall on January 1 of each year own, or have in his custody, or under his control, a motor vehicle which is garaged within the County shall be assessed by the Commissioner of the Revenue the license fee established herein, which shall be due and payable on the following December 5 of each year. The term “resident,” as used herein, shall be construed to apply to any person having a place of abode in the County, without regard to any intention on the part of such person to return to, or to establish, a residence outside of the County at some future date, and the term “resident” shall also be construed to apply to any corporation or firm having an office or place of business in the County.

2. On each and every motor vehicle, including but not limited to automobiles, trucks, and tractors, there shall be a license fee of twenty-five dollars (\$25.00), subject to those exceptions in Paragraph 3 and exemptions in Paragraph 4.

3. Exceptions:

- (a) On each and every registered farm vehicle there shall be a license fee of fifteen dollars (\$15.00).

- (b) On each and every motorcycle, motor scooter, motorbike or vehicle of like design, there shall be a license fee of fifteen dollars (\$15.00).
- (c) On each and every motor vehicle owned by a member of the National Guard who has been issued special license plates as prescribed in the Code of Virginia Section 46.1-744, as amended, there shall be a license fee of ten dollars (\$10.00).
- (d) On each and every motor vehicle upon which well-drilling machinery is attached, and which permanently used solely for transportation of such machinery, there shall be a license fee of fifteen dollars (\$15.00).
- (e) On each and every motor vehicle on which the Commonwealth of Virginia assesses a registration fee in an amount equal to the maximum registration fee assessed by the Commonwealth of Virginia and said motor vehicle is not named in the foregoing subsections (a) through (d) of this Paragraph 3 or is not exempted in Paragraph 4, then the license fee shall be \$25.00.

4. Exemptions: Nothing in this ordinance shall be construed to require a license fee of a resident exempted for the following, specifically:

- (a) The motor vehicle is operated by a common carrier of persons or property.
- (b) All trailers are exempt.
- (c) A similar tax is imposed by the Town of Stuart upon the motor vehicle wherein the motor vehicle is normally garaged, stored, or parked.
- (d) The motor vehicle carries a Disabled Veterans motor vehicle license plate as prescribed in the Code of Virginia, Section 46.2-739, as amended.
- (e) All registered antique motor vehicles are exempt.
- (f) The resident is otherwise exempted under the provisions of the laws of the State of Virginia.

5. Abatement and Refund: The Commissioner of the Revenue and the Treasurer may abate or refund all or a portion of the license fee imposed herein, in conjunction with the abatement of any personal property tax assessed by on the same motor vehicle, or upon the presentation of evidence in accordance with Section 6 hereof. The Commissioner of the Revenue and the Treasurer shall respectively notify the other of any such abatement or refund.

6. Responsibilities of Payee: It shall be the responsibility of any person seeking an exception, exemption, abatement or refund of the fees established herein to provide evidence satisfactory to the Treasurer and the Commissioner of the Revenue that such is warranted.

7. Records: The Commissioner of the Revenue and the Treasurer shall keep a record of each license fee assessed by her showing the person to whom it was issued, his address, and the make and model of the motor vehicle.

8. Priority: Payment of this fee shall be given priority in collection and application to any outstanding balance due from the taxpayer.

9. Previous Ordinance Repealed: The provisions of that certain ordinance adopted September 8, 1999, appearing in Supervisor's Order Book No. 17, requiring the sale, purchase and display of motor vehicle license decals are repealed in their entirety.

10. Effective Date: The effective date of this ordinance shall be retroactive to July 1, 2007.