

# Issue Analysis Form



**Date:** March 22, 2022  
Ordinance Amending and Reenacting Sections 78-96, 78-96.1, 78-97, 78-98, 78-99, 78-100, and 78-102 to Eliminate the Vehicle License Fee Effective for the 2022 Personal Property Tax Year but to Clarify that Delinquent Vehicle Fees from Prior Tax Years Shall Still be Owed

**Item:**

**Lead Department(s):** County Attorney

**Contact Person(s):** Dan Whitten

## Description and Current Status

The County Code currently states an annual county license fee shall be payable in full for any motor vehicle, trailer or semi trailer normally garaged in the County on January 1 of any taxable year. The vehicle license year shall commence on January 1 of each year. The annual license fee shall be payable June 5 of every year and collected as taxes are collected.

The proposed Ordinance amending and reenacting Sections 78-96, 78-96.1, 78-97, 78-98, 78-99, 78-100, and 78-102 eliminates the vehicle license fee for all vehicles. It also will clarify that delinquent vehicle fees from prior tax years are still owed.

A draft ordinance is attached for consideration; a motion approving authority to advertise the ordinance for a public hearing on April 26, 2022, is requested.

This Ordinance shall be effective immediately.

\_\_\_\_\_

Sample Motion: I move that the Board approve advertisement of an Ordinance amending and reenacting Sections 78-96, 78-96.1, 78-97, 78-98, 78-99, 78-100, and 78-102 to Eliminate the Vehicle License Fee Effective for the 2022 Personal Property Tax Year but to Clarify that Delinquent Vehicle Fees from Prior Tax Years Shall Still be Owed.

**Government Path**

- Does this require IDA action?  Yes  No
- Does this require BZA action?  Yes  No
- Does This require Planning Commission Action?  Yes  No
- Does this require Board of Supervisors action?  Yes  No
- Does this require a public hearing?  Yes  No
- If so, before what date?  Yes  No

**Fiscal Impact Statement**

**County Impact**

**Notes**

Board of Supervisors  
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia, this 22<sup>nd</sup> day of March, 2022:

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Present:

Marlene J. Waymack, Chair  
Donald Hunter, Vice Chair  
Floyd M. Brown, Jr.  
Alan R. Carmichael  
T. J. Webb

Vote:

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A-12

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, which carried unanimously, the following Resolution was adopted:

**RESOLUTION; AUTHORITY TO ADVERTISE AN ORDINANCE TO AMEND  
“THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA,”  
AS AMENDED, BY AMENDING AND REENACTING §§ 78-96, 78-96.1, 78-97,  
78-98, 78-99, 78-100, and 78-102, TO ELIMINATE THE VEHICLE LICENSE  
FEE EFFECTIVE FOR THE 2022 PERSONAL PROPERTY TAX  
YEAR BUT TO CLARIFY THAT DELINQUENT VEHICLE FEES  
FROM PRIOR TAX YEARS SHALL STILL BE OWED**

**NOW, THEREFORE, BE IT RESOLVED**, that the Board Of Supervisors of the County of Prince George this 22<sup>nd</sup> day of March, 2022, does hereby authorize the advertisement of a public hearing on April 26, 2022, for an Ordinance to Amend “The Code of the County of Prince George, Virginia,” as amended, by amending and reenacting §§ 78-96, 78-96.1, 78-97, 78-98, 78-99, 78-100, and 78-102 to eliminate the vehicle license fee effective for the 2022 personal property tax year but to clarify that delinquent vehicle fees from prior tax years shall still be owed.

A Copy Teste:

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Jeffrey D. Stoke  
Interim County Administrator

ORDINANCE TO AMEND "THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA", 2005, AS AMENDED, BY AMENDING AND REENACTING §§ 78-96, 78-96.1, 78-97, 78-98, 78-99, 78-100, 78-102 TO ELIMINATE THE VEHICLE LICENSE FEE EFFECTIVE FOR THE 2022 PERSONAL PROPERTY TAX YEAR BUT TO CLARIFY THAT DELINQUENT VEHICLE FEES FROM PRIOR TAX YEARS SHALL STILL BE OWED

BE IT ORDAINED by the Board of Supervisors of Prince George County:

(1) That The Code of the County of Prince George, Virginia, 2005, as amended, is amended by amending and reenacting §§ 78-96, 78-96.1, 78-97, 78-98, 78-99, 78-100, 78-102, as follows:

ARTICLE II. VEHICLE REGISTRATION

DIVISION 3. - COUNTY LICENSE FEE

~~Sec. 78-96. Required. —~~

~~The term "resident," as used in this division, means any person having a residence in the county, other than upon a military installation. The term "resident" shall also mean any corporation or firm having an office or place of business in the county.~~

(Ord. No. O-07-02, 3-27-2007; Ord. No. O-17-11, § 1, 6-13-2017)

~~Sec. 78-96.1. Vehicles subject to payment of license fee. —~~

~~The annual county license fee shall be payable in full for any motor vehicle, trailer or semi-trailer normally garaged in the county on January 1 of any taxable year, and for any motor vehicle, trailer or semi-trailer subsequently garaged in Prince George County. Such license fee shall be nonrefundable and shall not be pro-rated.~~

(Ord. No. O-14-08, § 1, 3-11-2014; Ord. No. O-17-11, § 1, 6-13-2017)

~~Sec. 78-97. Required; exceptions. —~~

~~(a) An annual license fee is imposed upon every motor vehicle, trailer or semitrailer normally garaged, stored or parked in the county.~~

~~(b) The provisions of this article shall not apply to the following:~~

~~(1) Any vehicle exempted by the provisions of 1950 Code of Virginia, §§ 46.2-663—46.2-683, and § 46.2-755, as amended;~~

~~(2) Any vehicle licensed pursuant to 1950 Code of Virginia, § 46.2-750, as amended; or~~

~~(3) Any vehicle otherwise exempted by state law.~~

~~(c) A license fee will not be charged on:~~

~~(1) Any vehicle displaying special permanent plates as approved and issued by the department of motor vehicles pursuant to 1950 Code of Virginia, § 46.2-739, as amended, to veterans with service-connected disabilities; and~~

~~(2) Any vehicle owned or leased by:~~

~~a. An active member or active auxiliary member of a volunteer rescue squad;~~

~~b. A volunteer fire department, or an auxiliary police unit; provided that the member submits to the treasurer a certification, signed under oath by the chief or head of the member's volunteer organization, certifying the member's active membership for the six-month period prior to the license fee being due and payable.~~

~~Only one vehicle owned by the member may qualify for the exemption provided by this subsection.~~

~~(3) Every person on active duty in the military service, absent from his state of residence or domicile solely by reason of compliance with military or naval orders, who is the sole owner of a motor vehicle which is regularly housed or stored in the county and used or intended to be regularly operated upon the streets or highways in the county, whose motor vehicle is licensed and registered in the state or in any other jurisdiction.~~

~~(4) Any vehicle owned by any of the following persons who have served at least ten years in the county:~~

~~a. Former members of volunteer emergency medical services agencies;~~

~~b. Former members of volunteer fire departments;~~

~~c. Former auxiliary police officers or auxiliary sheriff's deputies, and;~~

~~d. Former volunteer police chaplains.~~

~~—(d) Fees under this article shall appear as a charge on the owners' personal property tax bills, and shall be payable as such taxes are payable.~~

(Ord. No. O-07-02, 3-27-2007; Ord. No. O-17-11, § 1, 6-13-2017)

State Law reference— Authority to adopt this section, Code of Virginia, §§ 46.2-752, 46.2-755.

Sec. 78-98. Grace periods.—

~~(a) Purchasers of new or used motor vehicles are allowed a 60-day grace period, beginning with the date of purchase, during which to pay the license fee imposed under this article.~~

~~(b) New residents of the county are allowed a 60-day grace period, beginning with the date of residence in the county, during which to pay the license fee imposed by this division.~~

(Ord. No. O-07-02, 3-27-2007; Ord. No. O-17-11, § 1, 6-13-2017)

State Law reference— Requirement of minimum grace period, Code of Virginia, § 46.2-752(I).

~~Sec. 78-99. Vehicle license fee year. ———~~

~~The vehicle license year shall commence on January 1 of each year. The annual license fee shall be payable June 5 of every year. The license fee shall be collected as taxes are collected.~~

(Ord. No. O-07-02, 3-27-2007; Ord. No. O-17-11, § 1, 6-13-2017)

Sec. 78-100. - Schedule of license fees.

The annual motor vehicle license fee shall be as follows:

~~(1) Schedule for passenger vehicles:~~

~~a. Passenger car; private school bus or bus used exclusively for transportation to and from a religious service, for the purpose of worship or exercise of religion; motor vehicle, trailer or semitrailer kept or used for rent or for hire or operated under lease, without chauffeur, for transportation of passengers; common carriers excepted; other passenger-carrying vehicle.~~

~~1. 4,000 pounds and under .....\$23.00~~

~~2. 4,001 pounds and over .....\$27.00~~

~~b. Trailer or semitrailer designed for use as living quarters for recreational purposes which also requires a state license .....\$23.00~~

~~c. Motorcycle .....\$18.00~~

~~d. Any one motor vehicle owned and used personally by any member of a volunteer rescue squad, any member of a volunteer fire department, or any county auxiliary police officer in answering calls for police assistance; any one motor vehicle owned and used personally by any disabled veteran, as defined in 1950 Code of Virginia, § 46.2-739, as amended .....\$0.00~~

~~e. Any motor vehicle that does not display license plates issued by the Commonwealth and that are not exempt from such requirement to display license plates. Such fee shall not be applicable to motor vehicles used for restoration or repair .....\$50.00~~

~~—(2) Schedule for vehicles not designed for transportation of passengers: .....~~

~~a. Pickup or panel truck; motor vehicle, trailer or semitrailer; in the case of a combination of a tractor truck and trailer or semitrailer, each vehicle constituting a part of such combination shall be licensed as a separate vehicle and separate license plates shall be issued for each. ....~~

~~1. 4,000 pounds gross weight and under .....\$23.00~~

~~2. 4,001 pounds gross weight to 6,500 .....\$27.00~~

~~3. 6,501 pounds gross weight and over .....\$29.00~~

~~b. One or two wheeled trailer of a cradle, flatbed or open pickup which has a body width not greater than the width of the motor vehicle to which it is attached at any time of operation, which is pulled or towed by a passenger car or station wagon or pickup or panel truck, and which is used for carrying property not exceeding 1,500 pounds at any one time; and for all trailers designed exclusively to transport boats; nothing in this subsection shall be construed as applying to fees for trailers or semitrailers designed for use as living quarters for human beings or to those trailers or semitrailers operated under lease or rental agreement, or operated for compensation .....\$6.50~~

~~e. Well drilling machinery and specialized mobile equipment as defined in 1950 Code of Virginia, § 46.2-700, as amended \$15.00. ....~~

**The elimination of the vehicle license fee shall go into effect for the Personal Property Tax Year 2022. Any delinquent license fees for prior tax years shall still be owed.**

(Ord. No. O-07-02, 3-27-2007; Ord. No. O-12-32, § 1, 10-23-2012; Ord. No. O-17-11, § 1, 6-13-2017)

State Law reference— Fees for registration of motor vehicles, etc., Code of Virginia, § 46.2-694 et seq.

Sec. 78-101. - Reserved.

Editor's note— Ord. No. O-14-08, § 2, adopted March 11, 2014, repealed § 78-101, which pertained to proration and transfer of registration fee and derived from Ord. No. O-07-02, adopted March 27, 2007; and Ord. No. O-08-01, adopted March 25, 2008.

~~Sec. 78-102. - Violations. —~~

~~(a) Any person who violates any provision of sections 78-96 through 78-101 shall be guilty of a class 4 misdemeanor.~~

~~(b) No violation of this article by the registered owner of the vehicle shall be discharged by payment of a fine except upon presentation of satisfactory evidence that the required registration fee has been paid.~~

(Ord. No. O-07-02, 3-27-2007)

2) *That the Ordinance shall be effective upon adoption.*