

ORDINANCE NO. 4479

AN ORDINANCE to amend and reordain Section 3-2-323 (APPLICATION FOR AND ISSUANCE OF LICENSE; WHEN TAX PAYABLE) and Section 3-2-325 (PAYMENT OF PERSONAL PROPERTY TAXES PRIOR TO ISSUANCE) of Article R (LICENSE TAXES ON MOTOR VEHICLES, TRAILERS AND SEMITRAILERS), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT), of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-323 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-323 Application for and issuance of license; when tax payable.

(a) Application for the license prescribed by this article shall be made each year not later than October 5 on forms prepared by the director. The license tax covered by section 3-2-321 of this code shall be due and payable to the director not later than October 5 of each license tax year. Upon payment of the license tax, the director of finance shall issue to the applicant an appropriate license plate or license windshield tag for such vehicle; except that decals made of reflective, waterproof material shall be issued for motorcycles, trailers and semitrailers; provided, however, that the director may issue to an applicant, whose prior year license tax and personal property tax have been paid on all vehicles owned by such applicant and subject to such license tax and personal property tax in the City, the appropriate license plate or license windshield tag, and bill the applicant for the current year license tax. The license plate, tag or decal shall remain valid until November 15 of the following calendar year.

(b) At the time of application for the initial city licensing of a motor vehicle, trailer or semitrailer, the applicant shall present his state registration or other proof of ownership. Such initial application and payment of the appropriate license tax shall be made:

(1) upon registering and licensing any motor vehicle, trailer or semitrailer with the Virginia Division of Motor Vehicles when the registration of such a vehicle shows an address in the city;

(2) upon commencement of operation upon the streets of the city of any motor vehicle, trailer or semitrailer which has been in the city for a period of at least 30 days and which is registered and licensed by

another state or by the Virginia Division of Motor Vehicles whose records show as an address elsewhere in Virginia; or

(3) upon commencement of operation upon the streets of the city of a motor vehicle, trailer or semitrailer from a place of business within the city, which vehicle is used in the conduct of any business or occupation within the city.

Section 2. That Section 3-2-325 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-325 Payment of personal property taxes prior to issuance.

- (a) No license plate or windshield tag shall be issued under this article for any motor vehicle, trailer or semitrailer unless and until the applicant for such license shall have produced satisfactory evidence that all prior year license tax and personal property tax upon all motor vehicles, trailers or semitrailers owned by the applicant have been paid which have been properly assessed or are assessable against the applicant.
- (b) A license plate or windshield tag may be issued to an applicant before payment of the current year personal property tax on the vehicle for which application is made, provided that all prior year license tax and personal property tax have been paid on all vehicles owned by such applicant and subject to such license tax and personal property tax in the City.

Section 3. That this ordinance shall become effective upon the date and at the time of its final passage.

WILLIAM D. EUILLE
Mayor

Final Passage: May 12, 2007