

ORDINANCE NO. 4488

AN ORDINANCE to amend and reordain Sections 3-2-327, 3-2-329, 3-2-330, and 3-2- 331 of Article R (LICENSE TAXES ON MOTOR VEHICLES, TRAILERS AND SEMITRAILERS) of Chapter 2 (TAXATION) of 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 Article R (License Taxes on Motor Vehicles, Trailers and Semitrailers) of Chapter 2 (Taxation) of Title 3 (Finance, Taxation and Procurement) of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby are, amended by enacting amended Sections 3-2-327, 3-2-329, 3-2-330, and 3-2- 331, to read as follows:

Sec. 3-2-327 Tax on vehicles used for transportation of passengers.

(a) The annual license tax on motor vehicles, trailers and semitrailers designed and used for the transportation of passengers shall be as follows:

(1) \$33 for a passenger car or motor home if such passenger car or motor home is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire.

(2) \$0.30 per 100 pounds of weight or major fraction thereof for a private motor vehicle with a normal seating capacity of more than 10 adult persons, including the driver, if such private vehicle is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire; provided, that in no case shall the tax be less than \$23.

(3) \$0.30 per 100 pounds of weight or major fraction thereof for a private school bus; provided, that in no case shall the tax be less than \$23.

(4) \$23 for a trailer or semitrailer designed for use as living quarters for human beings.

(5) \$23 for a taxicab and any other vehicle kept for rent or hire and operated with a chauffeur for the transportation of passengers, which operates or should operate under permits issued by the state corporation commission as required by law, and \$28 for any such vehicle that weighs in excess of 4,000 pounds. This subsection does not apply to vehicles used as common carriers.

(6) \$21 for a motorcycle with or without a sidecar.

(7) \$23 for a bus used exclusively for transportation to and from Sunday school or church for the purpose of religious worship, and \$28 for any such bus which, when empty, weighs in excess of 4,000 pounds.

(8) \$13 in addition to \$0.70 per 100 pounds of weight or major fraction thereof for other passenger-carrying vehicles.

(b) The license tax for passenger vehicles owned by members of the Virginia National Guard shall be one-half of the license tax prescribed in this section, upon presentation of evidence by the registered owners that special Virginia National Guard license plates have been issued to the vehicles as provided in section 46.2-744 of the Code of Virginia (1950), as amended.

Sec. 3-2-329 Tax on vehicles not designed or used for transportation of passengers.

(a) The annual license tax on all motor vehicles, trailers and semitrailers not designed and used for the transportation of passengers shall be determined by the gross weight of the vehicle or combination of vehicles of which it is a part, when loaded to maximum capacity for which it is registered and licensed, according to the following schedule:

Gross Weight Groups (Pounds)	Tax
4,000 or less	\$33.00
4,001--10,000	38.00
10,001--12,000	43.00
12,001--15,000	48.00
15,001--18,000	53.00
18,001--20,000	58.00

20,001--22,000	63.00
22,001--24,000	68.00
24,001--26,000	73.00
26,001--40,000	83.00
40,001 and up	98.00

(b) The license tax for pickup trucks and panel trucks owned by members of the Virginia National Guard shall be one-half of the license tax prescribed in this section, upon presentation of evidence by registered owners that special Virginia National Guard license plates have been issued to the vehicles as provided in section 46.2-744 of the Code of Virginia (1950), as amended.

Sec. 3-2-330 Tax on certain trailers.

The annual license tax on a one or two wheel trailer of a cradle, flat bed or open pickup type, with a body length of not more than nine feet and a width not greater than the width of the motor vehicle to which it is attached at any time of operation, which is to be attached to the owner's own motor vehicle and used only for carrying property belonging to the owner of such trailer, which is pulled or towed by a passenger car or station wagon, or a pickup or panel truck having an actual gross vehicle weight not exceeding 5,000 pounds, and which is used for carrying property not exceeding 1,000 pounds at any time, and the annual license tax on a trailer having a body length of not more than 16 feet which is designed and used exclusively for carrying boats, shall be \$14.50. Nothing herein shall be construed as applying to the license taxes 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.

Sec. 3-2-331 Combination of tractor-trucks and semitrailers.

(a) In the case of a combination of a tractor-truck and a semitrailer, each vehicle constituting a part of such combination shall be registered as a separate vehicle, and separate vehicle license plates shall be issued therefor, but, for the purpose of determining the gross weight group into which any such vehicle constitutes a part, shall be considered a unit, and the aggregate gross weight of the entire combination shall determine such gross weight group. The tax for license plates for a semitrailer constituting a part of such combination shall be \$18 for a vehicle weighing less than 1,501 pounds, \$28.50 for a vehicle weighing at least 1,501 pounds but less than 4,001 pounds, and \$40.00 for a vehicle weighing at least 4,001 pounds.

(b) In determining the tax to be paid for the license plates for a tractor-truck constituting a part of such combination the tax shall be assessed at the total weight and the tax per 1,000 pounds applicable to the gross weight of the combination when loaded to the maximum capacity for which it is registered and licensed. However, there shall be no deduction from this tax for the tax of the semitrailer in combination.

Section 2. That this ordinance shall become effective on
July 1, 2007.

WILLIAM D. EUILLE
Mayor

Final Passage: June 16, 2007