

ORDINANCE 4642

AN ORDINANCE to amend and reordain Section 3-2-321 (LICENSE REQUIRED; LICENSE TAX LEVIED AND BILLED) and Section 3-2-322 (EXEMPT VEHICLES TO OBTAIN LICENSE) 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 Section 3-2-321 of The Code of the City of Alexandria, 1981, as amended, be, and the same hereby is, amended and reordained, to read as follows:

Sec. 3-2-321 License required; license tax levied and billed.

A license is required each year for every motor vehicle, trailer and semitrailer which is normally garaged, stored or parked within the city, and a license tax is imposed each year on every such motor vehicle, trailer and semitrailer for the period from October 5 to the following October 4. Such license tax shall be at the rate set forth in sections 3-2-327 through 3-2-331, and shall be for the purpose of providing revenue for the general fund of the city except such portions thereof as are required by section 46.2-753 of the Code of Virginia (1950), as amended, to be allocated to the Northern Virginia Transportation Commission. Nothing in this section shall be construed as imposing a license tax on any vehicle not required to be licensed by section 46.2-663 et seq., Code of Virginia (1950), as amended, or any vehicle exempted by section 46.2-755, Code of Virginia (1950), as amended, or any vehicle exempted by the Servicemembers Civil Relief Act of 2003, 50 U.S.C. App. section 501 et seq., or the Military Spouses Residency Relief Act, 50 U.S.C. App. section 571. The license tax imposed herein will be billed to taxpayers at the same time as the personal property tax on motor vehicles, imposed pursuant to section 3-2-221 et seq. of this code, and the two taxes will be imposed in a single combined bill. If any portion of the combined bill is not paid timely, late payment penalty and interest charges shall apply to the balance.

Section 2. That Section 3-2-322 of The Code of the City of Alexandria, 1981, as amended, be, and the same hereby is, amended and reordained, to read as follows:

Sec. 3-2-322 Exempt vehicles to obtain license.

Any motor vehicle, trailer or semitrailer exempted from taxation solely by reason of the Servicemembers Civil Relief Act of 2003, 50 U.S.C. App. section 501 et seq., or the Military Spouses Residency Relief Act, 50 U.S.C. App. section 571 shall be issued a license in the same manner as if it were not so exempt. Application for the license shall be made in the manner prescribed by section 3-2-323 of this code. There shall be no charge for the issuance of any such license.

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: January 23, 2010