

ORDINANCE NO. 4873

AN ORDINANCE to add a new Article X (LOCAL MOTOR VEHICLE LICENSE PLATE TAX) to 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 Chapter 2, of Title 3 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended, by adding thereto a new Article X to read as follows:

Article X Local Motor Vehicle License Plate Tax

Sec. 3-2-403 License tax on certain motor vehicles.

A license tax of \$100.00 annually shall be imposed upon the owners of motor vehicles that do not display current license plates and that are not exempted from the requirements of displaying such license plates under the provisions of Article 6 (§ 46.2-662 et seq.) of Chapter 6 of Title 46.2, Code of Virginia (1950), as amended, §§ 46.2-1554 and 46.2-1555, Code of Virginia (1950), as amended, are not in a public dump, in an “automobile graveyard” as defined in § 33.1-348, Code of Virginia (1950), as amended, or in the possession of a licensed junk dealer or licensed motor vehicle dealer. Nothing in this section shall be applicable to any vehicle being held or stored by or at the direction of any governmental authority, to any vehicle owned by a member of the armed forces on active duty or to any vehicle regularly stored within a structure. Nothing in this section shall be applicable to motor vehicles that are stored on private property for the purpose of restoration or repair or for removing parts for the repair of another vehicle.

Sec. 3-2-404 Penalty.

(a) There shall be imposed a penalty in the amount of \$250 upon the owner of each motor vehicle that, following the end of the first 30 days of residency in the Commonwealth, is required to be registered in Virginia but which has not been so registered.

(b) The levy and collection of the penalty shall be the responsibility of the director and such penalty when so assessed shall become a part of the tax and shall be collected in the same manner as is provided by law for the collection of taxes.

Section 2. That this ordinance shall become effective upon the date and at the time of its final passage.

WILLIAM D. EUILLE
Mayor

Final Passage: 05/01/2014