

## PARKSLEY VEHICLE LICENSE TAX ORDINANCE

At a regular meeting of the Council of the Town of Parksley, Virginia, held on the 14<sup>th</sup> day of June, 2004, at which the Mayor and all members of Council were present, pursuant to Section 46-2-752, et. seq., Ordinance was adopted;

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PARKSLEY, VIRGINIA, AS FOLLOWS

SECTION 1. There is hereby levied an annual fee and tax of twenty seven dollars(\$27.00) upon each motor vehicle, trailer (except boat trailers) or semi trailer, which is normally garaged, parked or stored in the Town of Parksley, Virginia, with exception of those motor vehicles, trailers, semi trailers specifically exempted from the imposition of such tax or license fee by the provisions of Section 46.2-755 of the code of Virginia, as amended.

### SECTION 2. License Year and License Fee

For the purpose of this Ordinance, the license year shall extend from the fifteenth day of March, 2004, to the fourteenth day of March 2005, for the first taxable year, and transfer from the fifteenth day of March to the fifteenth day of March of the next succeeding calendar year; and the license fee and tax levied hereunder shall be paid no later than the fifteenth day of April in each license year; and the license fee and tax on any such motor vehicle, trailer or semi trailer that may become subjects to such license fee and tax after April 15 of any license year shall be prorated for the remaining portion of the license year.

### SECTION 3. Non-transfer Provision

The license acquired pursuant to the provisions of this Ordinance shall not be transferable to a motor vehicle, trailer, or semi trailer. If a previously licensed motor vehicle, trailer, or semi trailer is sold and the owner thereof purchases a replacement thereof, the owner may submit the old license and be issued a duplicate license for new vehicle, trailer, or semi trailer for a fee of Two Dollars (\$2.00).

### SECTION 4. Display of License

License required pursuant to the provisions of this Ordinance shall be displayed in accordance with the regulations of the Virginia Department of State Police.

### SECTION 5. Revenue for General Purposes

Revenue derived from the license fee and tax levied hereunder shall be used for general purposes and credited to the General Revenue Fund.

### SECTION 6. Payment of Personal Property Taxes

No motor vehicle, trailer, or semi trailer required to be licensed under the provisions of this Ordinance shall be issued a Town license unless or until the applicant for such license shall have produced satisfactory evidence that all personal property taxes upon said motor vehicle, trailer or semi trailer to be license have been paid which have been properly assessed or are assessable against the applicant by the Town of Parksley.

### SECTION 7. Penalty

Any person who shall fail to refuse to purchase town license as provided by this Ordinance or who shall fail to refuse to display same as required by this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not exceeding One Hundred Dollars (\$100.00).

### SECTION 8. Conflict with other Ordinances

All Ordinances, or parts of Ordinances, in conflict with the provisions of this Ordinance are hereby declared void and of no effect.

SECTION 9. Severability

If any provision of this Ordinance is held to be unconstitutional or invalid, such unconstitutionality or in validity shall not affect the remaining provisions.

SECTION 10. Effective Date

The effective date of this amended Ordinance shall be upon adoption.

*Thomas W. Young*

Mayor

Attest:

*Denise L. Bernard*

Clerk