

*ADOPTION OF AN AMENDMENT TO  
CHAPTER 4 (TAXATION AND FINANCE)  
OF THE 1976 CODE OF THE COUNTY OF FAIRFAX, VIRGINIA*

*At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Government Center at Fairfax, Virginia, on Tuesday, April 27, 2010, the Board after having first given notice of its intention so to do, in the manner prescribed by law, adopted an amendment regarding Chapter 4 (Taxation and Finance) of the 1976 Code of the County of Fairfax, Virginia, said amendment so adopted being in the words and figures following, to-wit:*

*BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF FAIRFAX  
COUNTY, VIRGINIA:*

- 1. That Chapter 4 (Taxation and Finance), is amended, by adopting Article 17.2, Sections 4-17.2-1 through 4-17.2-4, as follows:*

**ARTICLE 17.2**  
**Local Vehicle Registration License Fee**

**Section 4-17.2-1. Local vehicle registration license fee.**

There is hereby imposed by the Board of Supervisors a local vehicle registration license fee upon every motor vehicle, including but not limited to automobiles, trucks and motorcycles, regularly garaged, stored, or parked in the County. Notwithstanding the imposition and collection of this fee, the Department of Tax Administration (DTA) shall not require the display of a physical local vehicle registration license decal on the windshield of any vehicle subject to this article.

**Section 4-17.2-2. Exceptions; local vehicle registration license fee.**

1. Provisions of this Article shall not apply to the property exempted from State registration under the Code of Virginia, Article 6, Chapter 6 of Title 46.2, as amended. Provisions of Article 17.2 shall also be subject to the restrictions set forth in Virginia Code § 46.2-755, as amended.

2. The local vehicle registration license fee shall not be applicable to the following classes of vehicle:

(a) Any motor vehicle owned by the state or any political subdivision thereof or is owned by the United States government;

(b) Any motor vehicle, owned and used for personal or official purposes by accredited consular or diplomatic officers of foreign governments, their family members and employees, who are nationals of the state by which they are appointed and are not citizens of the United States;

(c) Any motor vehicle whose owner is on full-time active duty in the military service absent from his state of residence or domicile, which vehicle is normally garaged, stored or parked in the County or on a United States military base within the geographic boundaries of the County and registered in this state or any other jurisdiction. The local vehicle registration license fee shall also not be applicable to a qualifying spouse of a military service member pursuant to this subsection. For purposes of this subsection, a qualifying spouse of a military service member shall mean that a spouse of a servicemember shall neither lose nor acquire domicile for purposes of the local vehicle registration license fee by reason of being present in Fairfax County solely to be with the servicemember in compliance with the servicemember's military orders if the domicile is the same for the servicemember and the spouse.

(d) Any motor vehicle owned by a person who is granted tax relief in accordance with Chapter 4, Article 16.1 of the Fairfax County Code for that vehicle. Within any given household, this relief shall apply to one (1) and only one (1) vehicle;

(e) Any motor vehicle used as a daily rental passenger vehicle;

(f) Upon proof of State qualification and payment of the appropriate personal property tax, the following eligible applicants are entitled to exemption from the local vehicle registration license fee on one (1) and one (1) only vehicle:

(1) Any disabled veteran, as defined and licensed under Virginia Code § 46.2-739 and 46.2-755(B);

(2) Any honorably-discharged prisoner of war as defined and licensed under Virginia Code §46.2-746;

(3) Any person awarded the Medal of Honor as defined and licensed under Virginia Code §46.2-745;

(4) Any member of the Virginia National Guard as defined and licensed under Virginia Code §46.2-744; and,

(5) Any owner of antique motor vehicles as defined and licensed under Virginia Code §46.2-730.

(g) The local vehicle registration license fee shall not be applicable to vehicles owned by the following:

(1) Vehicles owned by volunteer rescue squads;

(2) Vehicles owned by volunteer fire departments;

(3) Vehicles owned or leased by auxiliary police officers;

(4) Vehicles owned or leased by auxiliary police chaplains;

(h) The local vehicle registration license fee shall not be applicable to vehicles owned by the following:

(1) Vehicles owned or leased by active members of volunteer fire departments; and

(2) Vehicles owned or leased by active members of volunteer rescue squads

(3) In the case of active members of volunteer rescue squads and volunteer fire departments, applications to the Department of Tax Administration (DTA) for exemption from a local vehicle registration license fee shall be accompanied by written evidence, in a form acceptable to the locality of their active membership, and no member shall receive a fee exemption for more than one (1) and only (1) vehicle.

### **Section 4-17.2-3. Local vehicle registration license fee amounts.**

1. The amount of the annual local vehicle registration license fee pursuant to this Article shall be as follows. The manufacturer's shipping weight or scale weight shall be used for computing all fees required by this section to be based upon the weight of the vehicle. For purposes of this Article, and consistent with the Virginia Department of Motor Vehicles (DMV),

(a) the manufacturer's shipping weight shall be interpreted as the "empty weight" for passenger cars as listed in the Virginia DMV records;

(b) the manufacturer's shipping weight shall be interpreted as the "gross vehicle weight" for trucks, to include pick-up trucks, as listed in the Virginia DMV records.

(1) Eighteen Dollars (\$18) for motorcycles;

(2) Twenty-three Dollars (\$23) for any taxicab or other vehicle which is kept for rent or hire operated by a chauffeur for the transportation of passengers, and which operates or should operate under permits issued by the

Department of Motor Vehicles as required by law. An additional fee of \$5 shall be charged if the weight of the vehicle is more than 4,000 pounds;

(3) Twenty-three Dollars (\$23) for a bus used exclusively for transportation to and from church school, for the purpose of religious instruction, or church, for the purpose of divine worship. If the empty weight of the vehicle exceeds 4,000 pounds, the fee shall be \$28;

(4) Thirty-three Dollars (\$33) for all other vehicles with a weight of 4,000 pounds or less;

(5) Thirty-eight Dollars (\$38) for all other vehicles with a weight of more than 4,000 pounds.

**Section 4-17.2-4. Assessment of local vehicle registration license fee; towns; when fee to be paid; nonproration; refunds.**

1. The local vehicle registration license fee shall be annually assessed on applicable vehicles at the time such vehicles are registered with the County, or the registration is renewed pursuant to Article 17.1 of the Fairfax County Code. Any such annual fee shall be billed and payment collected at the same time and subject to the same payment deadlines as for personal property taxes set out in Article 17.1 of the Fairfax County Code.

2. Notwithstanding subsection 1 above, vehicles properly registered with a situs location within the towns of Clifton, Herndon or Vienna, shall purchase a motor vehicle decal or pay a local vehicle registration license fee to such town, if any, in lieu of paying the Fairfax County local vehicle registration license fee under this Article. If in any year the applicable town does not impose and collect such fee, vehicles properly registered within such town shall then be liable for the Fairfax County local vehicle registration license fee for that year.

(a) a vehicle with a non-town Fairfax County situs location shall be liable for the local vehicle registration license fee under this Article in any given year, even if the vehicle subsequently moves to a town situs location during that year. No refund or proration shall be provided upon moving into the town, although proration in accordance with subsection c of this paragraph shall be allowed if the vehicle subsequently loses situs within Fairfax County during the same calendar year.

(b) a vehicle properly registered with a situs location within the town of Clifton, Herndon, or Vienna shall not be liable for the local vehicle registration license fee under this Article in any given year, even if the vehicle subsequently moves to a non-town Fairfax County situs location during that year, as long as comparable license fee has been paid to such town for that tax year.

(c) except as otherwise noted herein, beginning as of July 1, 2010, vehicles with situs in Fairfax County shall be liable for the local vehicle registration license fee under Article 17.2 for the full calendar year 2010, and shall be subject to monthly proration beginning in calendar year 2011 on the same basis as specified for local personal property taxes, in Section 4-17.1-5 of the Fairfax County Code.

2. *That this ordinance shall become effective on and after July 1, 2010, and pursuant to this Article the local vehicle registration license fee shall be assessed on applicable vehicles with situs in Fairfax County on and after that date.*

*This amendment shall become effective on July 1, 2010.*

*GIVEN under my hand this 27<sup>th</sup> day of April, 2010.*

A handwritten signature in black ink, reading "Nancy Vehrs". The signature is written in a cursive style with a horizontal line underneath it.

NANCY VEHRs

Clerk to the Board of Supervisors