

(Adopted by the Powhatan County Board of Supervisors on November 27, 2017)

**CODE OF THE COUNTY OF POWHATAN, VIRGINIA  
CHAPTER 70. TAXATION**

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**Article XIII. County Vehicle License Fee**

**Sec. 70-461. - Levy of license fee.**

Subject to the limitations provided in state law, specifically Code of Virginia, §§ 46.2-752 and 46.2-755, as amended, there is hereby imposed an annual license fee on each motor vehicle, including but not limited to automobiles, trucks, motorcycles and motor homes, as defined in Code of Virginia, §46.2-100, within the county, owned by a resident of the county, regularly housed or stored in the county and used or intended to be regularly operated upon the public streets or highways in the county except as herein otherwise specifically provided. The provisions of this article shall apply to those persons required to pay a state license tax under the provisions of Virginia law and shall not apply to persons exempt under provisions of statutes of the state from payment of license tax upon motor vehicles, and also shall not apply to any person who does not actually reside in the county in the conduct of his business, occupation or profession, or who is exempt from the payment of such license tax under Code of Virginia § 46.2-755. The provisions of this article shall apply to owners of vehicles which are regularly parked, garaged, and used in the conduct of business, occupation or profession in the county though the owner thereof resides or is domiciled outside the county. The word "reside," as used in this section, shall be construed to mean having a place of abode in the county, irrespective of the intention of any person to return to some residence outside of the county at some future time.

The vehicle license fee shall be assessed on all licensed vehicles as of January 1, unless otherwise exempted.

The vehicle license fee imposed by this section shall not apply to any antique vehicle having a permanent state registration. For the purpose of this article, "antique vehicle" shall mean every motor vehicle that has been properly registered and licensed as an antique motor vehicle under Code of Virginia, § 46.2-730, as amended, issued an antique tag and is owned solely as a collector's item, and not regularly operated upon the public streets or highways in the county.

Members in good standing of the volunteer fire department and rescue companies in Powhatan County who reside in Powhatan County shall be exempt from the license fee on one vehicle.

**Sec. 70-462. - License year and date of payment.**

The motor vehicle license fee year shall commence on January 1 and terminate on December 31 of each year. The required fee hereunder shall be paid on or before June 5 of each year. The license fee bill shall be included with the personal property tax bill and shown as a separate item.

**Sec. 70-463. - Amount of license fee.**

Each and every automobile, truck, bus, motor home or motorcycle; or farm truck; or National Guard licensed vehicle shall be assessed a license fee as stated in the fee schedule (Appendix A).

**Sec. 70-464. - Refunds.**

There shall be no refund of any license fee paid for any vehicle disposed of or moved out of the county after January 1 of each year.

**Sec. 70-465. - License fee payment required.**

No person shall operate a motor vehicle subject to the license fee imposed in this article unless the requisite license fee has been paid. Failure to pay the license fee shall constitute a violation of this article, whether or not the vehicle is in actual operation or on a public road or street.

**Sec. 70-466. - Fee paid into the general fund.**

All motor vehicle taxes and fees collected under the provisions of this article shall be paid to the treasurer of the county and shall be credited to the general fund and deposited by the treasurer in the same manner as that prescribed for other county taxes.

**Sec. 70-467. - Penalty for violation.**

Violation of any provision of this article shall be a class 4 misdemeanor.

**Secs. 70-468 — 70-485. Reserved.**

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**Chapter 74. Traffic and Vehicles**

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**Article II. County Vehicle License Tax Reserved.**

**Sec. 74-39. — Levy of license tax.**

~~Subject to the limitations provided in state law, specifically Code of Virginia, §§ 46.2-752 and 46.2-755, as amended, there is hereby imposed an annual license tax on each motor vehicle, including but not limited to automobiles, trucks, motorcycles and motor homes, as defined in Code of Virginia, § 46.2-100, within the county, owned by a resident of the county, regularly housed or stored in the county and used or intended to be regularly operated upon the public streets or highways in the county except as herein otherwise specifically provided. The provisions of this article shall apply to those persons required to pay a state license tax under the provisions of Virginia law and shall not apply to persons exempt under provisions of statutes of the state from payment of license tax upon motor vehicles, and also shall not apply to any person who does not actually reside in the county in the conduct of his business, occupation or profession, or who is exempt from the payment of such license tax under Code of Virginia § 46.2-755. The provisions of this article shall apply to owners of vehicles which are regularly parked, garaged, and used in the conduct of business, occupation or profession in the county though the owner thereof resides or is domiciled outside the county. The word "reside," as used in this section, shall be construed to mean having a place of abode in the county, irrespective of the intention of any person to return to some residence outside of the county at some future time.~~

~~The vehicle license tax shall be assessed on all licensed vehicles as of January 1, unless otherwise exempted.~~

~~The vehicle license tax imposed by this section shall not apply to any antique vehicle having a permanent state registration. For the purpose of this article, "antique vehicle" shall mean every motor vehicle that has been properly registered and licensed as an antique motor vehicle under Code of Virginia, § 46.2-730, as amended, issued an antique tag and is owned solely as a collector's item, and not regularly operated upon the public streets or highways in the county.~~

~~Members in good standing of the volunteer fire department and rescue companies in Powhatan County who reside in Powhatan County shall be exempt from the license tax on one vehicle.~~

**Sec. 74-40. — License year and date of payment.**

~~The motor vehicle license tax year shall commence on January 1 and terminate on December 31 of each year. The required tax hereunder shall be paid on or before December 5 of each year. The license tax bill shall be included with the personal property tax bill and shown as a separate item.~~

**Sec. 74-41. — Amount of license tax.**

~~Each and every automobile, truck, bus, motor home or motorcycle; or farm truck; or National Guard licensed vehicle shall be assessed a license fee as stated in the fee schedule (Appendix A).~~

**~~Sec. 74-42. – Refunds.~~**

~~There shall be no refund of any license tax paid for any vehicle disposed of or moved out of the county after January 1 of each year.~~

**~~Sec. 74-43. – License tax payment required.~~**

~~No person shall operate a motor vehicle subject to the license tax imposed in this article unless the requisite license tax has been paid. Failure to pay the license tax shall constitute a violation of this article, whether or not the vehicle is in actual operation or on a public road or street.~~

**~~Sec. 74-44. – Tax paid into the general fund.~~**

~~All motor vehicle taxes and taxes collected under the provisions of this article shall be paid to the treasurer of the county and shall be credited to the general fund and deposited by the treasurer in the same manner as that prescribed for other county taxes.~~

**~~Sec. 74-45. – Penalty for violation.~~**

~~Violation of any provision of this article shall be a class 4 misdemeanor.~~

**Secs. 74-~~46~~<sup>39</sup>—74-65. - Reserved.**

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**APPENDIX A**

**POWHATAN COUNTY  
FEE SCHEDULE  
Adopted May 2, 2016  
Effective July 1, 2016**

Chapter	Code Section	Department	Description	Current Fee
...	...	...	...	...
Treasurer	<a href="#">74-41</a>	Treasurer	Penalty on Delinquent <del>Taxes and License</del> Fee	10%
Treasurer	<a href="#">74-41</a>	Treasurer	Annual License <del>Tax Fee</del> on Each Motor Vehicle	\$35.00
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*In all other respects the Code of the County of Powhatan shall remain unchanged and be in full force and effect.*

*This amendment shall take effect immediately upon passage.*