

**AN EMERGENCY ORDINANCE CHANGING THE YEAR OF COLLECTION FOR
THE CARROLL COUNTY MOTOR VEHICLE LICENSE FEE**

WHEREAS, Chapter 221, Article XIII of the Carroll County Code establishes a motor vehicle license fee in the amount of \$25.00 for "automobiles" and "trucks" and trailers, and establishes a license fee of \$15.00 on every motorcycle normally garaged, parked or stored in Carroll County; and,

WHEREAS, Section 221-73 of the Carroll County Code provides that such license fee shall be payable in advance of the tax year in question, and provides that such fee shall be paid by December 5 of the preceding year, and shall be included in the personal property tax bills; and,

WHEREAS, the Board of Supervisors of Carroll County, Virginia (the "Board") recognizes the hardships imposed on the citizens of the County as a result of the lingering effects of the COVID-19 pandemic, supply chain disruptions and high levels of inflation, and by resolution duly adopted has extended the payment deadline for real estate taxes; and,

WHEREAS, the Board recognizes that due to supply chain disruptions and inflation, the values of certain items of personal property, including motor vehicles, may experience unexpected increases in market values; and,

WHEREAS, the Board has adopted a lower personal property tax rate on motor vehicles in order to provide tax relief to citizens; and the Board wishes to provide further relief to citizens, by delaying the collection of 2023 motor vehicle license fee from being payable in advance, in December of 2022, to being payable in December of 2023, resulting in a one-year pause in the collection of the license fee; and,

WHEREAS, due to the delays in the adoption of the state budget and the necessary statutory timeframes for preparing and mailing local tax bills, the Board is of the opinion that immediate action is appropriate in order to provide necessary feedback to the Treasurer and the Commissioner of Revenue.

NOW, THEREFORE, BE IT ORDAINED by the Carroll County Board of Supervisors that the LICENSE FEE DESCRIBED IN Section 221-74 of the Carroll County Code is hereby amended to read as follows:

§ 221-73. License fee year; due date; assessment.

The license fee year shall commence on January 1 of each year and shall end on December 31 of each year beginning on January 1, 2010. Beginning with the license fees for year 2023, the fee shall be due and payable on or before December 5, 2023, and thereafter for each succeeding year the fee shall be due and payable on or before December fifth of the year in which the license fee applies. The County Commissioner of Revenue shall assess the County vehicle license fee as such vehicles are registered upon the records of the Virginia Department of Motor Vehicles and/or based upon information obtained by the Commissioner, and the Treasurer shall bill the owner of the vehicle at the time personal property tax bills are sent for such year. Any owner of

any vehicle subject to the County vehicle license fee who acquires or disposes of any vehicle or otherwise causes a vehicle to be subject to or exempt from the County vehicle license fee at any time during any year shall, within 10 days of such change, notify the County Commissioner of Revenue of such change and, if required, pay the applicable County vehicle license fee imposed on such vehicle(s).

This ordinance is adopted as an emergency measure pursuant to Virginia Code Section 15.2-1427 (f). The County staff is directed to advertise for a public hearing for final adoption of this measure at the Board's next regularly scheduled meeting.

This Ordinance was duly adopted this 8th of August, 2022

THIS ORDINANCE SHALL BE EFFECTIVE IMMEDIATELY.

Member

Vote

Robbie McCraw

Yes

Rex Hill

Yes

Ronnie Collins

Yes

Jody Early

Yes

Tracy D. Moore

Yes

Joey Dickson

Yes


Clerk