

**AN ORDINANCE AMENDING SECTION 148-84 OF  
CHAPTER 148 OF THE GALAX CITY CODE  
TO CHANGE COLLECTION YEAR FOR  
CITY MOTOR VEHICLE LICENSE FEE**

**WHEREAS**, Chapter 148, Article V of the Galax City Code (the "City Code") establishes a motor vehicle license fee in the amount of \$25.00 for "passenger cars" and "pickup trucks," "trucks of one ton or less" and "taxis," and establishes a license fee of \$20.00 on motorcycles and scooters, and \$37.00 for trucks over one ton, commercial tractors and trailers, ambulances and vans seating 11 persons or more which are normally garaged, parked or stored in the City of Galax; and,

**WHEREAS**, Section 148-84 of the City 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 City Council of the City of Galax (the "City Council") recognizes the hardships imposed on the citizens of the City as a result of the lingering effects of the COVID-19 pandemic, supply chain disruptions and high levels of inflation; and,

**WHEREAS**, the City Council 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 Council has determined to amend the City Code to provide for payment of the license fee in December of the year in which the license fee applies, rather than in advance of the license year, which will have the effect of granting a one-year pause in the collection of the fee, for the benefit of the citizens of the City.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Galax that Section 148-84 of the Galax City Code is hereby amended to read as follows:

**§ 148-84. License fee year; when fee payable; 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, 2017. Beginning with the license fees for year 2024, the fee shall be due and payable on or before December 5, 2024, 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 City Commissioner of the Revenue shall assess the City 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 Finance Director 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 City vehicle license fee who acquires or disposes of any vehicle or otherwise causes a vehicle to be subject to or exempt from the City vehicle license fee at any time during any year shall, within 10 days of such change, notify the City Commissioner of Revenue of such change and, if required, pay the applicable City vehicle license fee imposed on such vehicle(s).

This Ordinance was duly adopted this 8<sup>th</sup> of May, 2023

THIS ORDINANCE SHALL BE EFFECTIVE IMMEDIATELY.

Date of Public Hearing: 5-8-23

Effective Date: 5-8-23

Council member Mike Larrowe offered the foregoing ordinance, which was seconded

by Council member Travis Haynes.

Thereupon, the ordinance was put to a vote upon its final adoption, the results as follows:

For: 7  
Against: 0

Dated: 5.8.23

Approved: Willie Greene  
**Willie Greene, Mayor**

Attest: Gavin N. Blevins  
Gavin N. Blevins, Acting City Manager