

Chapter 114. Privilege Tax on Motor Vehicles

Section

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§ 114.01 PRIVILEGE TAX IMPOSED; SCOPE

Each motor vehicle which is resident within the town when registration with the Department of Motor Vehicles becomes due for the year shall be subject to an annual privilege tax of twenty-five dollars (\$25.00). The tax shall be imposed for the fiscal year within which the tax is billed. Such tax shall be due and payable upon receipt. For purposes of determining whether the motor vehicle is resident within the town, the provisions of the Machinery Act (G.S. § 105-271 et seq.) Department of Motor Vehicles records shall be applicable, and any such motor vehicle which under the Machinery Act would be taxable for town ad valorem property taxes shall be subject to the tax imposed herein. Motor vehicle privilege taxes shall be subject to proration, release and refund in the same manner as are ad valorem taxes on motor vehicles pursuant to G.S. § 105-22A.

(Ord. 817, passed 6-27-94; Am. Ord. 819, passed 7-25-94; Am. Ord. 881, passed 3-25-96; Ord. No. 1736 passed, 6-14-10; Ord. No. 2094, passed 6-8-15)

§ 114.02 ADMINISTRATION; ENFORCEMENT

The town hereby delegates to the Mecklenburg County Tax Collector the authority to issue the tax bills for the tax imposed herein and the authority to collect the tax imposed herein. The Tax Collector shall have the powers authorized under G.S. § 105-330.

(Ord. 817, passed 6-27-94; Am. Ord. 819, passed 7-25-94)