

ORDINANCE

TO IMPLEMENT AN ADDITIONAL VEHICLE TAX
ON MOTOR VEHICLES WITH TAX SITUS
IN ALLEGHANY COUNTY

This tax shall be imposed on all motor vehicles as defined in G.S. 20-4.01 (23); this shall include every vehicle which is self-propelled and every vehicle designed to run upon the highways which is pulled by a self-propelled vehicle. This shall not include mopeds as defined in G.S. 20-4.01(27)dl.

Procedures for listing, collecting, and/or further registration shall be implemented as per North Carolina General Statutes 105-330, Procedures Manual by N.C. Department of Revenue, Property Tax Division, Ad Valorem Section.

The tax levi shall be an annual registration tax of ten dollars (\$10.00) on motor vehicles with tax situs within the County.

The Alleghany County Board of Commissioners further empower the Alleghany County Tax Administrator the ability to enforce rights and remedies as per General Statutes requirements.

The purpose of implementing an additional vehicle tax on motor vehicles through taxation is for enhancement of Economic Development for the people of Alleghany County.

The authority to the County to levi this tax under this section expires ten years after the effective date of the first levi.

This tax was ratified by the N.C. General Assembly the 23rd day of July 1993 (Chapter 456/House Bill 874) of Section 1.1 GS 20-97 (a).

This Ordinance shall become effective on January 1, 1994.

Adopted this 28th day of December 1993, after required notification and public hearing.

The Alleghany County Board of
Commissioners

(sig: John A. Hampton)
John A. Hampton, Chairman

(sig: Leo J. Tompkins)
Leo J. Tompkins, Vice Chairman

(sig: J. Walter Jones)
J. Walter Jones, Member

ATTEST:

(sig: Daniel F. McMillan)

Daniel F. McMillan, Clerk

(County Seal)

FILED FOR REGISTRATION

LIZABETH R. ROUPE

REGISTER OF DEEDS

'94 MAY 6 AM 10 24

ALLEGHANY COUNTY, N.C.

(sig: Lizabeth Reeves Roupe)