

AN ORDINANCE No. 87-79-104

ADOPTED MAY 28 1987

To amend and reordain Section 28-424 of the Code of the City of Richmond, 1985, concerning the annual license tax payable for automobiles designed and used in the transportation of passengers, to increase such tax from \$20.00 and \$25.00 by \$3.00 to \$23.00 and \$28.00 respectively.

Patron - City Manager

Approved as to form and legality
by City Attorney

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That Section 28-424 of the Code of the City of Richmond, 1985 be and is hereby amended and reordained as follows:

Sec. 28-424. License tax; private passenger automobile tags.

(a) Every automobile designed and used in the transportation of passengers, operated on the streets of the city in the business or for the private use or benefit of the owner thereof, the weight of which is four thousand (4,000) pounds or less, which weight shall be determined in the same manner as provided in the Code of Virginia for assessing the annual registration fee for such vehicle, shall be subject to the vehicle tax of [~~twenty~~] twenty-three dollars [~~(\$20.00)~~] \$23.00.

(b) Every automobile designed and used in the transportation of passengers, operated on the streets of the city in the business or for the private use or benefit of the owner thereof, the weight of which is in excess of four thousand (4,000) pounds which weight shall be determined in the same manner as provided in the Code of Virginia for assessing the annual registration fee for such vehicle, shall be subject to the vehicle tax of [~~twenty-five~~] twenty-eight dollars [~~(\$25.00)~~] (\$28.00).

(c) Nothing in this section shall be construed to require the payment of a license tax on automobiles exclusively employed in transporting fuel, provisions, manure or other things to be used only at the owner's farm or dwelling; nor by persons who do not actually reside in the city and who do not use their automobiles in the city in the conduct of their business, occupation or profession. The word "reside," as used in this section, shall be construed to mean "to have a place of abode in the city," irrespective of the intention of any person to return to some other residence outside of the city at some future time.

§ 2. This ordinance shall be in force and effect July 1, 1987.