



**City of Hampton, Virginia**  
Ordinance - Coded

22 Lincoln Street  
Hampton, VA 23669  
www.hampton.gov

File Number: 15-0127

Enactment Number: - 15-0015

**Ordinance to Amend and Reenact Chapter 37, of the Code of the City of Hampton "Taxation", (A) to Amend Article III, "Personal Property Taxes", Sec. 37-142 Entitled "Filing of Return Required" Pertaining to the Addition of Boats or Watercraft to the Filing Requirement for Personal Property Taxes Pursuant to Virginia Code Sections 58.1-3518, 58.1-3518.1 and 58.1-3916, and (B) to Add a New Article XV, Entitled "License Fees on Certain Boats Subject to Personal Property Tax" to Impose a License Fee Levied on Such Boats Pursuant to Virginia Code Section 15.2-1125.**

BE IT ORDAINED by the City Council of Hampton, Virginia, that the Code of the City of Hampton, Virginia, be amended and re-enacted to read as follows:

**Chapter 37**

**Taxation**

**ARTICLE III. – PERSONAL PROPERTY TAXES**

....

**Sec. 37-142. - Filing of return required.**

....

(b) Any person who has filed a personal property return for motor vehicles, trailers, boats or watercraft for which there has been no change in status or situs as hereinafter described, shall not be required to file another personal property return on such vehicles, trailers, boats or watercraft. The annual assessment and taxation of such motor vehicles, trailers, and boats or watercraft shall be based on the most recent personal property return filed by the owner.

(c) The owner shall file a new or amended personal property return with the commissioner of revenue, as provided under paragraph (a), when any of the following events occur:

....

(2) A change in the name or address of the person or persons owning or leasing the motor vehicle, trailer, boat or watercraft.

....

(4) Any event or occurrence which causes a motor vehicle, trailer, boat or watercraft to acquire or lose situs for taxation.

(5) Any other change affecting the assessment or levy of personal property tax on the motor vehicle, trailer, boat or watercraft for which a return was previously filed.

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## **ARTICLE XV. - License fees on certain boats subject to personal property tax**

### **Sec. 37-413. - Definitions.**

For the purposes of this article, certain words and phrases shall have meanings ascribed to them by the following subsections of this section.

(1) City waters. Waters within the territorial limits of the City of Hampton.

(2) Boats. Privately owned motorized pleasure boats and watercraft used for recreational purposes only and privately owned non-motorized pleasure boats used for recreational purposes only, 20 feet in length and over.

(3) Operate. To captain, man, or be a passenger aboard a boat, or to tow by motor vehicle a boat to or from a pier, dock, landing, or wharf.

### **Sec. 37-414. - Purpose.**

The burden resulting from the operation and storage of boats in and on the city waters is a regular and recurring expense of the city. Pursuant to the authority set forth in Virginia Code section 15.2-1125, a license on the privilege of operating or owning a boat for recreational purposes in the city is imposed together with a license fee. This license fee will generate revenue to defray the costs of proper local government management of the city waters used for recreational purposes.

### **Sec. 37-415. – License fee; situs; requirement thereof; violations; penalty.**

a. A license fee as set forth in section 37-416 is imposed on every boat, which is normally operated, docked, stored, or kept within city limits over 180 days. If it cannot be determined where such boat is normally operated, docked, stored, or kept, the situs for the purpose of imposing this license fee shall be the domicile of its owner. The commissioner of the revenue shall determine the

applicability of this section and the treasurer shall bill and collect the license fee assessed. Every owner of a boat normally operated, docked, stored or kept within city limits shall pay a license fee on or before December fifth (5<sup>th</sup>) of the proceeding license year, or within 10 days of purchasing such boat, or within 30 days of moving situs of the boat to the city, whichever is sooner.

- b. It shall be unlawful for any person to operate, dock, store, or keep a boat within the city without having paid the license fee therefore. The failure or refusal of an owner or operator of any boat subject to a license fee imposed by this article, who shall not have first paid the license fee by December fifth (5<sup>th</sup>) under this article for such license year, shall constitute a class four (4) misdemeanor punishable by a fine of not more than \$250.00.

**Sec. 37-416. – Amount of fee – Generally.**

- (a) Amount of fee. The license fee imposed by this article on all boats that have situs in the city as described in this article for any portion of the year between January first (1<sup>st</sup>) and June thirtieth (30<sup>th</sup>) shall be as follows:
  - (1) For motorized boats under 16 feet in length, \$20.00;
  - (2) For motorized boats 16 feet to less than 20 feet in length, \$40.00; and
  - (3) For boats 20 feet to less than 40 feet in length, \$75.00;
  - (4) For boats 40 feet in length and over, \$150.00.
- (b) Means for computing fees. The four (4) watercraft size categories used by the Virginia Department of Game and Inland Fisheries shall be used for computing license fees imposed by this section.
- (c) Burden of proof. The applicant for a license shall bear the burden of proof that the boat for which the license is sought is entitled, by length, to be licensed for the amount tendered by the applicant to the city treasurer.

**Sec. 37 - 417. - Boats exempt from license fee.**

(a) The license fees imposed by this article shall not apply to boats on which the city is prohibited from imposing a tax by federal law or the laws of the commonwealth.

(b) Boats or watercraft weighing less than five (5) tons and boats or watercraft weighing five (5) tons or more, used for business purposes only.

**Sec. 37- 418. - Invoice for license fee and payment.**

(a) A license fee will be set by the commissioner of the revenue and charged to such boat. The city treasurer shall mail the taxpayer a bill for the license fee for the current and each subsequent year. The license fee shall be listed as a separate item on each year's annual personal property tax bill, which payment shall be due on or before December fifth (5<sup>th</sup>) of the preceding year for which the license is purchased, or as indicated on the bill.

(b) Upon payment to the treasurer of the license fee prescribed by this article and in compliance with all other applicable provisions of this article, the city treasurer shall mark the treasurer's records that a license fee has been paid on the applicant's boat for which the fee was charged.

**Sec. 37-419. – Refund of license fee.**

(a) Any person paying a license fee on a boat under the requirements of this article shall be entitled to a refund upon furnishing proof, by affidavit or otherwise, deemed satisfactory to the commissioner of the revenue that such license is no longer required under this article. No refund shall be made after January 15<sup>th</sup> of such year.

(b) The city treasurer shall issue to any person entitled to receive the refund provided for in this section a certificate showing such person to be entitled to a refund of the amount stated in such certificate and the treasurer shall forward a copy of such certificate to the director of finance authorizing a refund to the person and in the amount set forth in such certificate.

**Sec. 37-420. - Authorization of the city treasurer.**


The city treasurer, in consultation with the city manager, shall enter into a formal agreement with the Commissioner of the Virginia Department of the Motor Vehicles (DMV) to withhold state license registration unless and until an applicant for such registration shall have paid all Hampton personal property taxes and


license fees imposed upon boats which have been assessed or are assessable against the applicant by the city. The city treasurer shall submit to DMV the documentation necessary to promptly and regularly indicate all who are delinquent in the payment of personal property taxes and boat license fees.

**Sec. 37-421. - Reports required.**

The city treasurer shall provide the director of finance with such data and reports as are requested regarding the collection rate for personal property taxes under the DMV STOPS program.

Adopted at the regular meeting of the City Council of the City of Hampton, Virginia held on May 13, 2015.

Signed by  Date MAY 13 2015  
George E. Wallace, Mayor

Attested by  Date MAY 13 2015  
Katherine K. Glass, CMC  
Clerk of the Council