## Chapter 30

## **TAXATION**

Sec. 30-1. Required; registration period; fee; penalty.

TAXATION § 30-1

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- (a) Every motor vehicle listed for ad valorem taxes, as required by general statutes, resident in the town shall be billed and shall pay a separate vehicle license fee. The amount of the fee shall be contained within the annual operating budget of the town.
- (b) The billing and payment of this fee will be along with ad valorem taxes. No sticker or decal will be required for display.

(Code 1976, § 16-2; Code 1982, § 12-27; Ord. No. 84-16, § 1, 8-23-1984; Ord. No. 85-20, § 1, 7-11-1985; Ord. No. 86-25(c), 6-26-1986; Ord. No. 88-14, § 1, 9-22-1988; Ord. No. 00-013, 6-28-2000)

State law reference—Municipal motor vehicle taxes, G.S. 160A-213, 20-97.