

AN ORDINANCE AMENDING PART 7 CHAPTER 1 ARTICLE B
OF THE TOWN OF CANTON CODE OF ORDINANCES

WHEREAS, The Town of Canton has the authority, pursuant to Chapter 160A-3 of the North Carolina General Statutes, to execute, adopt, and clarify regulations for the Town of Canton, and may amend said regulations from time to time in the interest of the public health, safety and welfare; and

WHEREAS, the Town of Canton has identified the need to establish a Municipal Motor Vehicle Tax with the Town of Canton so as to assist with the continued maintenance and improvement of roads and streets within the jurisdiction of the Town of Canton; and

WHEREAS, the Town of Canton has authority to establish such a tax between the dollar amount of \$5.00 and \$30.00 per motor vehicle, as defined, pursuant to North Carolina General Statute §20-97; and

WHEREAS, a majority of the Town of Canton's Mayor and Board of Aldermen/women deem it necessary and appropriate to levy such a Municipal Motor Vehicle Tax per motor vehicle registered within its municipality pursuant to those permissions granted it by the North Carolina General Statute; and

WHEREAS, after notice given, a public hearing was held on June 28th, 2018;

NOW, THEREFORE, BE IT ORDAINED by the Board of the Town of Canton, a majority or more of the members elected thereto concurring, that PART 7 – Motor Vehicles and Traffic – Chapter 1 – Article B be amended as such:

PART 7 – MOTOR VEHICLES AND TRAFFIC

CHAPTER 1 - GENERAL TRAFFIC REGULATIONS

ARTICLE B – MUNICIPAL MOTOR VEHICLE TAX

Section 7-1011 – Definition:

- (a) Motor Vehicle – Each and every vehicle designed to run upon the highways, which is self-propelled or designed to be self-propelled, excluding:
 - i. Vehicles exempted from registration by NCGS 20-51;
 - ii. Non-motorized vehicles pulled by self-propelled vehicles such as trailers, campers, mobile homes, trailers and tractor trailers; and
 - iii. Vehicles listed in the inventory of car dealers.

- (b) Resident Motor Vehicles – Any motor vehicle which would, for the purpose of taxability under the provisions of the North Carolina Machinery Act, have its site within the Town of Canton

- (c) General Municipal Motor Vehicle Tax imposed; Scope

There is hereby levied an annual tax upon the operation of motor vehicles on the public roads or highways pursuant to NCGS §20-97, for the purpose that the Town of Canton may act accordingly:

- i. The Town of Canton may use the revenue generated by up to \$5.00 of the tax for any lawful purpose; and
- ii. If the Town of Canton operates a public transportation system it may use the revenue generated from up to \$5.00 of the tax to finance, construct, operate, and maintain its local public transportation system; and
- iii. If no transportation system exists it must use the remainder of the revenue generated from said levied tax for the purpose of “maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the city or town that do not form a part of the State highway system.”

Each motor vehicle which is sited within the Town of Canton on January 1st, the required registration renewal date, or its first registration date, beginning with a tag renewal date of July 1st, 2018, shall be subject to an annual general municipal motor vehicle tax of (\$____.____) dollars. The tax shall continue until rescinded in writing by the Town Board of Aldermen/women of the Town of Canton.

Section 7-1012 – Administration; Enforcement

The Town of Canton may delegate to the Haywood County Tax Supervisor and the North Carolina Department of Motor Vehicles the authority to issue all or part of the tax bills for the tax imposed herein, and may delegate to the Haywood County Tax Collector the authority to collect all or part of the tax imposed herein, and if so appointed, the tax supervisor, the tax collector and the Haywood County Board of Equalization and Review shall each respectively have the powers of listing, assessing, discovery, collection, levy, attachment, garnishment, release, and rebate of any taxes authorized under the Machinery Act on behalf of the Town of Canton.

Section 7-1013 – All monies derived from the tax hereinbefore levied shall be used by the Town of Canton for the purposes specified in this Ordinance.

Section 7-1014 – This Article and sections contained within shall become effective upon passage.

Section 7-1015 – Any provisions of the Code inconsistent herewith are hereby repealed.

Section 7-1016 – The Town Clerk is hereby ordered to place this amendment in the Code of Ordinance of the Town of Canton and is authorized to renumber said amendments in order to maintain consistency within said Code.

Adopted this _____ day of _____, 2018.

SIGNED:

Zeb Smathers, Mayor

ATTEST:

Melisa Stinnett, Town Clerk