

ORDINANCE TO AMEND SECTION 13-99 OF THE GREENSBORO CODE OF  
ORDINANCES TO REFERENCE THE COLLECTION OF MOTOR VEHICLE TAXES BY  
THE STATE OF NORTH CAROLINA THROUGH THE TAG & TAX TOGETHER  
PROGRAM

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREENSBORO:

*Section 1.* That Section 13-99 of the Greensboro Code of Ordinances is hereby amended as follows:

Sec. 13-99. - Motor Vehicles.

- (a) Each licensed self-propelled motor vehicle that is subject to the property tax of the city under Subchapter II of Chapter 105 of the North Carolina General Statutes shall be subject to an annual privilege tax of ten dollars (\$10.00). This tax shall be levied at the same time and collected and accounted for in the same manner as the property tax on registered motor vehicles collected by the State of North Carolina under the Tag & Tax Together program.
- (b) The city shall have all duties and exercise all power for the tax imposed herein as for the property tax except as delegated, in part or in whole, to Guilford County.

(Code 1961, § 11-82; Ord. No. 91-70, § 1, 6-13-91; Ord. No. 95-61, § 1, 6-1-95)

**State law reference**— Limitations on above license, G.S. §§ 20-97, 160A-213; place for listing tangible personal property, G.S. § 105-304.

*Section 2.* That this ordinance shall become effective retroactively on July 1, 2015.