



County of King William, Virginia

Board of Supervisors

ORDINANCE 09-25

AN ORDINANCE TO AMEND KING WILLIAM COUNTY CODE CHAPTER 10-63, ARTICLE A, SECTION 1 AND ARTICLE B, SECTION(S) 1-3 TO LICENSE TAX, WHEN AND WHERE THE TAX IS DUE AND PAYABLE

WHEREAS, pursuant to the Code Chapter 10-63 establishes Annual License fees: (a) *Amount (1)* The license tax on the ownership of dogs within the county shall be established by resolution adopted by the board of supervisors. Pursuant to the Code Chapter 10-63 (b) *When license tax payable.*(1) The license tax is due and payable on January 1 and not later than January 31 of each year, the owner of any dog four months old or older shall pay a license tax as prescribed in subsection (a)(1) of this section. (2) If a dog shall become four months of age or come into the possession of any person between January 1 and November 1 of any year, the license tax for the current calendar year shall be paid by the owner. (3) If a dog shall become four months of age or come into the possession of any person between October 31 and December 31 of any year, the license tax for the succeeding calendar year shall be paid by the owner and this license shall be valid from the date of purchase. and

WHEREAS, Code Chapter 10-63 is amended as follows:– License tax, when and where the tax is due and payable

(a) The dog license tax in this county for the following categories shall be as provided in appendix A to this Code:

- (1) All dogs, regardless of sex. (Lifetime license)
- (2) Kennels for not more than 20 dogs. (Annual license)
- (3) Kennels for not more than 50 dogs. (Annual license)

No license tax shall be levied on any dog that is trained and serves as a law-enforcement dog or military working dog or guide dog for a blind person or that is trained and serves as a hearing dog for a deaf or hearing impaired person or that is trained and serves as a service dog for a mobility-impaired person; as defined under the Americans with disabilities Act, as amended, so long as the owner can provide current vaccination records, to include rabies of such dog.

State Law reference— Authority for above subsection, Code of Virginia, § 3.2-6528.

(b) The Amount of the license tax will be set pursuant to Code of Virginia §3.2-6528.

(c) The license tax imposed on individual dogs of this code shall be due and payable no later than 30 days after a dog has reached the age of four months, or not later than 30 days after an owner acquires a dog four months of age, and shall be valid for the lifetime of the dog, or for so long as the dog's owner resides in King William County and the dog's rabies vaccination is kept current.

(d) Any kennel license tax imposed by appendix A is an annual tax and shall be due on January 1 and shall be paid not later than January 31 of each year.”

State Law reference – Similar provisions, Code of Virginia, § 3.2-6530 and Any subsection of the Ordinance not amended remains in full force and effect.

NOW, THEREFORE, BE IT ORDAINED THAT the Board of Supervisors of King William County, Virginia, amends the King William County Code Chapter as follows:

Code Chapter 10-63 – License tax, when and where the tax is due and payable

(a) The dog license tax in this county for the following categories shall be as provided in appendix A to this Code:

- (1) All dogs, regardless of sex. (Lifetime license, effective 1/1/2027)
- (2) Kennels for not more than 20 dogs. (Annual license)
- (3) Kennels for not more than 50 dogs. (Annual license)

No license tax shall be levied on any dog that is trained and serves as a law-enforcement dog or military working dog or a service dog so long as the owner can provide current vaccination records, to include rabies of such dog.

State Law reference— Authority for above subsection, Code of Virginia, § 3.2-6528.

(b) The amount of the license tax will be set pursuant to Code of Virginia §3.2-6528.

Effective 11/1/2025 – the 2026 individual annual license tax will be \$10.00

Effective 11/1/2025 – the annual kennel license tax will be \$35.00

Effective 1/1/2027 – the individual lifetime license tax will be \$30.00.

(c) The license tax imposed on individual dogs of this code shall be due and payable no later than 30 days after a dog has reached the age of four months, or not later than 30 days after an owner acquires a dog four months of age, and shall be valid for the lifetime of the dog, or for so long as the dog’s owner resides in King William County and the dog’s rabies vaccination is kept current.

(d) Any kennel license tax imposed by appendix A is an annual tax and shall be due on January 1 and shall be paid not later than January 31 of each year.”.

State Law reference – Similar provisions, Code of Virginia, § 3.2-6530 and Any subsection of the Ordinance not amended remains in full force and effect.

Done on this 14th day of October of 2025.