

AN ORDINANCE TO IMPOSE A COUNTY RECORDATION TAX

A motion was duly made, seconded and passed to adopt a county recordation tax of five cents per \$100.00 consideration on all taxable instruments, to become effective July 1, 1958, this being in accordance with Section 58-65.1 of the Virginia Code (See below for full ordinance).

The following is a full copy of ordinance passed by the Board at its Special meeting on June 27, 1958: (see top of page)

"BE IT ORDAINED by the Board of Supervisors of Wythe County, Virginia, that the following ordinance be passed and ordained:

THAT THE BOARD OF SUPERVISORS OF WYTHE COUNTY, doth impose a county recordation tax in an amount equal to one-third of the amount of the State recordation tax collectable for the State on the first recordation of each instrument; provided, no tax shall be imposed under this ordinance upon any instrument in which the State recordation tax is fifty cents specifically; and provided further, that where a deed or other instrument conveys, covers or relates to property located partly in Wythe County and partly in another county or city, or in other counties or cities, the tax imposed under the authority of this ordinance shall be computed only with respect to the property located in Wythe County.

"The Clerk of the Circuit Court of Wythe County collecting the tax imposed under this ordinance shall pay the same in to the Treasury of Wythe County. For his services in collecting the tax imposed by this ordinance, the Clerk shall be compensated out of the treasury of Wythe County in the amount of 5% of the gross amount of County tax collected under this ordinance on deeds or other instruments recorded in his office. Such compensation shall be paid out of the county treasury.

"The effective date of this ordinance shall be the first moment of July 1, 1958."