

**ORDINANCE  
RECORDATION TAX  
CARROLL COUNTY, VIRGINIA  
ORDINANCE NO. 2004-1**

ARTICLE I – Title and Jurisdiction

- 1.1 Title . This ordinance shall hereinafter be known as, and may be cited as the “Recordation Tax Ordinance of Carroll County, Virginia.”
- 1.2 Jurisdiction . The provisions of this ordinance shall apply to Carroll County, Virginia.

ARTICLE II – Recordation Tax

- 2.1 Pursuant to the provisions of Section 58.1-814 of the Code of Virginia, as amended, there is hereby imposed a recordation tax within the County of Carroll in an amount equal to one-third of the amount of state recordation tax.

ARTICLE III – Legal Status Provisions

- 3.1 Certified Copies of Ordinances. Certified copies of this ordinance and all amendments thereto shall be filed in the offices of the County Administrator and the Clerk of the Circuit Court of Carroll County, Virginia.
- 3.2 Validity. Should any article, section, subsection, or provision of this ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of this ordinance as a whole or any part thereof other than the part so declared to be invalid or unconstitutional.
- 3.3 Conflicting Ordinances. All other ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of their conflict.
- 3.4 Effective Date. This Ordinance is effective immediately upon its adoption by the Supervisors of Carroll County, Virginia, at its regular meeting on the 22nd day of June, 2004, the members voting:

| <u>NAME</u>               | <u>FOR</u> | <u>AGAINST</u> | <u>ABSENT</u> |
|---------------------------|------------|----------------|---------------|
| Glenna Myers, Chairman    |            |                |               |
| L.J. Jones, Vice-Chairman |            |                |               |
| Sharon Nichols            |            |                |               |
| Joseph H. Early, III      |            |                |               |
| Brian E. Spencer          |            |                |               |
| W. Jeff Evans             |            |                |               |

I certify that this is a true and correct copy taken from the June 22, 2004 minutes of the Carroll County Board of Supervisors.

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Ronald L. Newman, Clerk