

ORDINANCE OF THE COUNTY OF MIDDLESEX TO AMEND AND REORDAIN THE
COLLECTION OF A COUNTY RECORDATION TAX

BE IT HEREBY ORDAINED BY THE BOARD OF SUPERVISORS OF MIDDLESEX COUNTY, VIRGINIA THAT THE COUNTY'S RECORDATION TAX ORDINANCE IS HEREBY AMENDED AND REORDAINED AS FOLLOWS:

Section 1 Recordation Tax

Pursuant to Section 58.1-3800 et seq. of the Code of Virginia, a county recordation tax in an amount equal to one third of the amount of the state recordation tax collectible for the state on the first recordation of each taxable instrument is hereby imposed; provided, that no tax shall be imposed under this section upon any instrument in which the state recordation tax is fifty cents (\$0.50) specifically; and provided further, that where a deed or other instrument conveys, covers or relates to property partly located in Middlesex County and partly in another county or city, or in other counties or cities, the tax imposed under authority of this section shall be computed only with respect to the property located in Middlesex County.

Section 2 Remittance

Upon payment of this tax to the clerk of the circuit court of Middlesex County, he (she) shall on or before the tenth day of each month remit the amount so collected during the preceding month to the treasurer of this county, who shall credit the amount to the general revenue fund of the county.

Adopted this 17th day of August, 2004.

This ordinance shall be in effect upon adoption.

Lenora O. Weber	aye
John D. Miller, Jr.	aye
Kenneth W. Williams	aye
Fred S. Crittenden	aye
Wayne H. Jessie, Sr.	aye

A Copy Teste
Charles M. Culley, Jr., Clerk