

## ORDINANCE

An ordinance imposing an additional county excise tax for the privilege of transferring title to real estate for exclusive use for the purpose of funding farmland protection, pursuant to the provisions of W. Va. Code § 8-24-85.

WHEREAS, the provisions of W. Va. Code § 8-24-85 provide that an additional county excise tax for the privilege of transferring title to real estate for exclusive use for the purpose of funding farmland protection may be imposed by any county commission that has created a farmland protection program;

WHEREAS, the Summers County Commission has, by resolution enacted on the 5th day of August, 2005, created a farmland protection program pursuant to the provisions of applicable statute;

WHEREAS, the Summers County Commission desires to impose the additional county excise tax for the privilege of transferring title to real estate for exclusive use for the purpose of funding farmland protection permitted by the provisions of W. Va. Code § 8-24-85;

THEREFORE, BE IT ORDERED, by the County Commission of Summers that there is hereby imposed an additional county excise tax for the privilege of transferring title to real estate at a rate of one dollar and ten cents (\$1.10) for each five hundred dollars (\$500) or fraction thereof, as represented by any document as defined by the provisions of W. Va. Code § 11-22-1, payable at the time of delivery, acceptance or presentation for recording of the document;

BE IT FURTHER ORDERED that the additional tax imposed by this Order be administered and collected in the same manner as the tax on the privilege of transferring title to real estate imposed by the provisions of W. Va. Code § 11-22-2;

BE IT FURTHER ORDERED that the tax imposed by this Order is to be used exclusively for the purpose of funding the farmland preservation program;

AND BE IT FURTHER ORDERED that this Ordinance take effect on the 1st day of October, 2005.

Enacted this the 29 day of AUGUST, 2005.

The County Commission of Summers County:

  
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Lonnie R. Mullins, President

  
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Jerry E. Berry, Commissioner

  
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Bill Lightner, Commissioner