SNOWSHOE RESORT COMMUNITY DISTRICT

Resolution Authorizing Resort Service Fee

Be it resolved, by the Board of Directors of the Snowshoe Resort Community District, a duly created resort area district within Pocahontas County, West Virginia, that pursuant to West Virginia Code, §7-25-12, the Board does hereby resolve to provide for, impose and authorize the implementation of a resort service fee within the geographical boundaries of the Snowshoe Resort Community District.

The rate of the resort service fee shall be 2%.

The goods to which the resort service fee shall apply are:

- · Food and Beverage Sales
- · Grocery Sales
- · Clothing, Logo, Accessories, Souvenirs and Gift Item Sales
- · Sporting Equipment Sales
- · Beer, Wine and Liquor Sales

The services to which the resort service fee shall apply are:

- Spa Service, (Certified Non-Medical)
- · Recreational Activities and Services on land, water and air
- Lift Tickets Sales All types
- Sporting Equipment Rentals All types
- Event Entrance or Ticket Fees that allow entrance to entertainment
- · Clothing and Accessory Rentals

The services and projects hereby authorized to be funded from the proceeds of the resort service fee are all "expenses as may be necessary or incident to the provision of services or the construction, acquisition and financing of a project" by the Board, as may be authorized by W.V. Code, §7-25-1 et. seq.

The effective date of the resort services fee shall be the 1st day of August, 2018.

The Board does hereby declare that twenty-five percent (25%) of all service fees collected hereunder shall be placed in a reserve account and shall not be used for any purpose not specifically authorized by the by laws of the Board.

The Board does hereby name, constitute and appoint the treasurer of the Board as the Officer of the District responsible for the collection and enforcement of the resort service fee and further directs that general counsel to the Board assist the treasurer in and about the enforcement and collection of such resort service fee. General counsel is hereby authorized to institute suit in the name of the District for the enforcement and collection of the resort service fee.

The secretary and general counsel are hereby authorized and directed to prepare an abstract of this resolution for purposes of public notice and for publication in compliance with West Virginia Code, §7-25-12(d).

The Board does hereby acknowledge and confirm that it has no outstanding resort service fee bonds at the time of the adoption of this resolution.

The f	oregoing resolution was adopt	ted upon the affirmative vote of all seven
the 27th	day ofApml	Snowshoe Resort Community District on thi , 2018.
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Frank DeBer	ry, Chairman	
Teste:		

Dave Dragan, Secretary