

Section 19

Legal Document Taxes, 1999

Section §58.1-3800 of the *Code of Virginia* authorizes the governing body of any city or county to impose a recordation tax in an amount equal to one-third of the state recordation tax. However, no tax shall be levied by local governments when the state recordation tax imposed under the “Virginia Recordation Tax Act” is 50 cents. Currently, the state recordation tax is 15 cents per \$100, or a fraction thereof (§58.1-801). In addition, §§58.1-3805 and 58.1-1718 authorize cities and counties to impose a tax on the probate of every will or grant of administration equal to one-third of the state tax on such probate or grant of administration. Currently, the state tax on wills and administration is 10 cents per \$100 or a fraction of \$100 for estates valued at greater than \$5,000 (§58.1-1712). However, if a city cites tax rates that exceed the maximum of one-third of the state’s current rates, it may be presumed that the tax rates in such locali-

ties fall under a clause in §§58.1-3802 and 58.1-3808, that qualifies the above restrictions, stating, “This article shall not be construed as affecting or repealing any city charter provision.”

Table 19.1 provides information on the recordation tax and the wills and administration tax for the 34 cities and 77 counties that reported imposing one or both of them. The recordation tax rate for cities ranges from 1.0 cents per \$100 (Williamsburg) to 7.5 cents per \$100 (Bristol), but the overwhelming majority of the cities that charge recordation taxes charge 5.0 cents per \$100 (31 cities). A tax on wills and administration is levied by 18 cities, with 14 of them charging 3.3 cents per \$100. The bulk of counties also impose a recordation tax of 5.0 cents per \$100 (73 of the 77 reporting counties), while 27 of the 32 counties that tax wills and administration documents charge 3.3 cents per \$100.

Table 19.1
Legal Document Taxes, 1999

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Cities	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	5.0	N/A
Bedford	5.0	3.3
Bristol	7.5	N/A
	(\$12.00 per instrument)	
Buena Vista	5.0	3.3
Charlottesville	5.0	3.3
Chesapeake	5.0	N/A
Clifton Forge	5.0-deeds	N/A
Colonial Heights	5.0	3.3
Covington	5.0	N/A
Danville	5.0	N/A
Emporia	5.0	3.3
Fairfax	5.0	N/A
Falls Church	5.0	N/A
Franklin	5.0	10.0 ^a
Fredericksburg	5.0	3.3
Harrisonburg	5.0	N/A
Hopewell	5.0	10.0
Lexington	5.0	N/A
Lynchburg	5.0 ^b	3.3
Manassas	1.7	N/A
Manassas Park	5.0	N/A
Martinsville	5.0	3.3
Petersburg	5.0	3.3
Poquoson	5.0	N/A
Portsmouth	5.0	3.3
Radford	5.0	N/A
Richmond	5.0	N/A
Roanoke	5.0	5.0
Salem	5.0	3.3
Staunton	5.0	N/A
Suffolk	5.0	3.3
Waynesboro	5.0	3.3
Williamsburg	1.0	1.0
Winchester	5.0	3.3

N/A Not applicable.

^a On estates over \$1000 (\$1.00 minimum)

^b Lynchburg levies \$0.05/ \$500 of consideration.

Table 19.1 (continued)

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Counties	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Accomack	5.0	N/A
Albemarle	5.0	3.3
Alleghany	5.0	3.3
Amherst	5.0	N/A
Appomattox	5.0	N/A
Arlington	5.0	3.3
Augusta	5.0	3.3
Bedford	5.0	3.3
Bland	5.0	N/A
Botetourt	5.0	3.3
Brunswick	5.0	3.3
Buchanan	5.0	N/A
Buckingham	5.0	3.3
Campbell	5.0	N/A
Caroline	5.0	10.0 ^c
Carroll	5.0	3.3
Charles City	1.0	N/A
Charlotte	5.0	N/A
Chesterfield	5.0	N/A
Clarke	5.0	3.3
Craig	5.0	N/A
Culpeper	5.0	N/A
Dickenson	5.0	N/A
Dinwiddie	5.0	N/A
Essex	5.0	N/A
Fairfax	5.0	N/A
Fauquier	5.0	3.3
Floyd	1.0	3.3
Fluvanna	5.0	3.3
Franklin	5.0	N/A
Frederick	5.0	3.3
Gloucester	5.0	N/A
Goochland	5.0	3.3
Greene	5.0	3.3
Greensville	5.0	10.0

N/A Not applicable.

^c On estates over \$5,000.

Table 19.1 (continued)

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Counties (continued)		
Halifax	5.0	3.3
Hanover	5.0	N/A
Henrico	5.0	N/A
Henry	5.0	5.0
Highland	5.0	N/A
Isle of Wight	5.0	N/A
James City	5.0	N/A
King & Queen	5.0	N/A
King George	5.0	N/A
Lee	5.0	3.3
Loudoun	5.0	3.3
Louisa	5.0	N/A
Lunenburg	5.0	3.3
Madison	5.0	N/A
Mathews	5.0	N/A
Middlesex	5.0	N/A
Montgomery	5.0	N/A
Nelson	5.0	N/A
Northampton	5.0	3.0 ^d
Orange	5.0	N/A
Powhatan	5.0	3.3
Prince George	5.0	3.3
Prince William	5.0	3.3
Pulaski	5.0	N/A
Rappahannock	5.0	3.3
Roanoke	5.0	N/A
Rockbridge	5.0	N/A
Rockingham	5.0	N/A
Russell	5.0	N/A
Scott	5.0	3.3
Shenandoah	5.0	N/A
Southampton	5.0	N/A
Spotsylvania	5.0	N/A
Stafford	10.0	N/A
Surry	5.0	N/A

N/A Not applicable.

^d On estates over \$500.

Table 19.1 (continued)

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Counties (continued)		
Sussex	5.0	N/A
Tazewell	5.0	N/A
Warren	5.0	3.3
Westmoreland	5.0	N/A
Wise	5.0	3.3
Wythe	2.0	10.0
York	5.0	N/A
Towns	Note: No towns imposed these taxes.	
N/A Not applicable.		