

Section 20

Legal Document Taxes, 2000

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, local governments shall levy no tax 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 localities fall under

a clause in §§58.1-3802 and 58.1-3808, which qualifies the above restrictions, stating, "This article shall not be construed as affecting or repealing any city charter provision."

Table 20.1 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. Recordation taxes for cities range from 1.0 cent per \$100 (Williamsburg) to 5.0 cents per \$100. The overwhelming majority of the cities that charge recordation taxes charge 5.0 cents per \$100. 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 (71 of the 78 reporting counties), while 27 of the 34 counties that tax wills and administration documents charge 3.3 cents per \$100.



Table 20.1
Legal Document Taxes, 2000

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 ^a (\$12.00 per instrument)	N/A
Buena Vista	5.0	3.3
Charlottesville	5.0	3.3
Chesapeake	5.0	N/A
Clifton Forge	5.0	3.3
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 ^b
Fredericksburg	5.0	N/A
Hampton	5.0	N/A
Harrisonburg	5.0	N/A
Hopewell	5.0	3.3
Lexington	5.0	N/A
Lynchburg	1.0 ^c	3.3
Manassas	1.7	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	3.3
Salem	5.0	3.3
Staunton	5.0	N/A

N/A Not applicable.

^a The City of Bristol reports that it charges ½ of state tax, or 7.5 cents/\$100

^b The City of Franklin levies a tax on estates over \$1000 (\$1.00 minimum)

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

Table 20.1 (continued)

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Suffolk	5.0	3.3
Waynesboro	5.0	3.3
Williamsburg	1.0	1.0
Winchester	5.0	3.3
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	N/A
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	5.0
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

N/A Not applicable.

Table 20.1 (continued)

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Counties (continued)		
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
Halifax	5.0	3.3
Hanover	5.0	3.3
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 ^c
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

N/A Not applicable.

^c On estates over \$500.

Table 20.1 (continued)

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