

Section 20

Legal Document Taxes, 2001

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 locality 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 that has been grand-

fathered into the law based on §§58.1-3802 and 58.1-3808, which qualify 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 33 cities and 80 counties that reported imposing one or both of them. Recordation taxes for cities range from 1.0 cent per \$100 (Lynchburg and Williamsburg) to 7.5 cents per \$100 (Bristol, which had that amount from before the time the law went into effect). 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 17 cities, with 15 of them charging 3.3 cents per \$100. The bulk of counties also impose a recordation tax of 5.0 cents per \$100 (77 of the 80 reporting counties), while 29 of the 34 counties that tax wills and administration documents charge 3.3 cents per \$100.



Table 20.1
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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	N/A
	(additional fee based on number of pages, \$14.50 minimum)	
Buena Vista	5.0	3.3
Charlottesville	5.0	3.3
Chesapeake	5.0	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 ^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	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

N/A Not applicable.

^a The City of Bristol reports that it charges ½ of state tax, or 7.5 cents/\$100, based on grandfather clause in law.

^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)
Richmond	5.0	N/A
Roanoke	5.0	3.3
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
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
Bath	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	1.0
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

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)		
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
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
Mecklenburg	5.0	2.5
Middlesex	5.0	N/A
Montgomery	5.0	N/A
Nelson	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)		
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	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.

^d On estates over \$500.