

Section 19

Legal Document Taxes, 2004

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 are not permitted to impose a levy when the state recordation tax imposed under the “Virginia Recordation Tax Act” is 50 cents. Currently, the state recordation tax is 25 cents per \$100, or a fraction thereof (§ 58.1-801), so cities and counties can impose a maximum tax of 8.33 cents per \$100.

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). Therefore, the maximum city or county rate is 3.3 cents. However, if a locality cites tax rates that exceed the maximum, it may be presumed that the tax rates in such localities fall under a clause that has been grandfathered into the law based on §§ 58.1-3802 and 58.1-

3808, which qualify the above restrictions concerning the recordation tax and the tax on wills, 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 81 counties that reported imposing one or both of them. Recordation taxes for cities range from 1.0 cent per \$100 (Williamsburg) to 7.5 cents per \$100 (Bristol). The overwhelming majority of the cities that impose recordation taxes charge 5 cents per \$100. This amount is likely to change in the near future as localities take advantage of the new maximum of 8.33 cents established by the 2004 General Assembly. A tax on wills and administration is levied by 18 cities, with 15 of them charging 3.3 cents per \$100. A large number of counties also impose a recordation tax of 5 cents per \$100 (70 of the 81 reporting counties), while 32 of the 40 counties that tax wills and administration documents charge 3.3 cents per \$100.



Table 19.1
Legal Document Taxes, 2004

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
	(Additional fee based on number of pages, \$12.00 min.)	
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 ^a
Fredericksburg	5.0	N/A
Hampton	8.33	N/A
Harrisonburg	5.0	N/A
Hopewell	5.0	3.3
Lexington	5.0	N/A
Lynchburg	5.0	3.3
Manassas	5.0	N/A
Martinsville	8.3	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
Suffolk	5.0	3.3
Virginia Beach	2.0	10.0
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	8.33	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	8.33	1.0
Carroll	8.33	3.3
Charles City	1.0	N/A
Charlotte	5.0	1.0
Chesterfield	5.0	N/A

N/A Not applicable.

^aThe City of Franklin levies a tax on estates over \$1,000 (\$1.00 minimum)

Table 19.1 Legal Document Taxes, 2004 (continued)

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Counties (continued)		
Clarke	5.0	3.3
Craig	5.0	N/A
Culpeper	5.0	N/A
Dickenson	5.0	N/A
Dinwiddie	5.0	10.0
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
Frederick	8.33	3.3
Gloucester	5.0	N/A
Goochland	N/A	3.3
Greene	5.0	3.3
Greensville	5.0	10.0
Halifax	5.0	3.3
Hanover	5.0	5.0
Henrico	5.0	N/A
Henry	5.0	5.0
Highland	5.0	N/A
Isle of Wight	5.0	3.3
James City	5.0	N/A
King & Queen	5.0	N/A
King George	5.0	5.0
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	8.33	3.3
Middlesex	5.0	N/A
Montgomery	5.0	3.3
Nelson	5.0	N/A
Northampton	5.0	3.3
Orange	8.33	3.3
Page	2.9	10.0
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
Richmond	5.0	N/A
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

N/A Not applicable.

Table 19.1 Legal Document Taxes, 2004 (continued)

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
Counties (continued)		
Warren	5.0	3.3
Washington	5.0	N/A
Westmoreland	5.0	N/A
Wise	5.0	N/A
Wythe	2.0	N/A
York	5.0	N/A
Towns (Note: No towns imposed these taxes.)		