

## CIRCUIT COURT DEED FEE SCHEDULE (Example Land Record Transactions)

INSTRUMENT DESCRIPTION	DEED TYPE CODE	TAX BASE Grantee & Grantor	AMOUNT <sup>1</sup> Consideration & Value		TAXES <sup>1</sup>				FEES						TOT. <sup>2</sup> COST & TAX	
			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/222/225	TTF 106	RCRF 014 <sub>2</sub>	
					State 038	Local 220/223/226	State 039	Local 213/214/224								
ASSIGNMENT FOR BENEFIT OF CREDITORS	ABC									1	14.50	1.50		5		\$22.00
AFFIDAVIT	AF									1	14.50	1.50		5		\$21.00
AFFIDAVIT - Affixation	AFA	\$46.2-653.1 Conversion of manufactured home to real property.								1	14.50	1.50		5		\$21.00
AFFIDAVIT - Affixation Severance	AFAS	\$46.2-653.1 Severance of manufactured home from real to personal property.								1	14.50	1.50		5		\$21.00
REAL ESTATE AFFIDAVIT NOTE: Same as REA.	AFI	Must be recorded in Will Book per §§ 64.2-509,510.								1	14.50	1.50		5		\$21.00
AGREEMENT	AG	GRANTEE: Value of consideration (money or value) passed in CON field.	1000				2.50	0.83		1	14.50	1.50		5		\$25.33
AGREEMENT (LEASE)	AGL	GRANTEE: lease amount over period of lease or value contracted for in CON.	1000				2.50	0.83		1	14.50	1.50		5		\$25.33
AGREEMENT (LEASE) - COAL AND MINERAL	AGLC	GRANTEE: tax for leases of coal and other mineral rights shall be \$50.					50.00	16.67		1	14.50	1.50		5		\$88.67
AGREEMENT (LEASE) - COMMUNICATIONS TOWER EQUIPMENT/ANTENNA	AGLE	GRANTEE: maximum tax on the recordation of each lease to affix any communications equipment or antenna to any such tower or other structure is \$15.					15.00	5.00		1	14.50	1.50		5		\$42.00
AGREEMENT (LEASE) - GAS AND OIL	AGLG	GRANTEE: tax for leases of oil and gas rights shall be \$25					25.00	8.33		1	14.50	1.50		5		\$55.33

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			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014 <sub>2</sub>	
					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
AGREEMENT (LEASE) - OUTDOOR ADVERTISING	AGLO	GRANTEE: maximum allowable tax for leases of outdoor advertising signs owned by a person in the business shall be \$25.					25.00	8.33		1	14.50	1.50		5		\$55.33
AGREEMENT (LEASE) - COMMUNICATIONS TOWER	AGLT	GRANTEE: the maximum allowable tax for lease of a communications tower or a communications tower site shall be \$75					75.00	25.00		1	14.50	1.50		5		\$122.00
AGREEMENT (MODIFIED)	AGM	GRANTEE: amount of additional obligation in CON.	1000				2.50	0.83		1	14.50	1.50		5		\$25.33
AGREEMENT (TRUST)	AGT									1	14.50	1.50		5		\$22.00
AGREEMENT (Tax Payment)	AGTX	Clerk Fee 301 @ \$13.00								1	13.00					\$13.00
AGREEMENT (Tax Payment Release)	AGTXR	Clerk Fee 301 @ \$13.00								1	13.00					\$13.00
AMENDMENT	AMEND	Can be used to amend trustee address per §55-58.1(B) and reclamation lien per §45.1-186.5 for \$0.00.								1	14.50	1.50		5		\$22.00
ASSIGNMENT	ASGMT									1	14.50	1.50		5		\$22.00
ASSIGNMENT OF LEASE/RENT	ASGMTLR									1	14.50	1.50		5		\$22.00
CERTIFICATE OF EXTENSION - DEED OF TRUST	CEDOT	Use Form CC-1525 to file								1	14.50	1.50		5		\$21.00
CONDOMINIUM	CI									1	14.50	1.50		5		\$21.00

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			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014 <sub>2</sub>	
					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
CERTIFICATE (MERGER)	CM									1	10.00					\$10.00
CONTRACT	CONT	GRANTEE: Contract value in CON field.	1000				2.50	0.83		1	14.50	1.50		5		\$25.33
CORRECTION: For nonfinancial corrections (name, etc.) Use DCOR to change consideration/value	COR	Use to record non-financial corrections to instrument such as name and address. Can be used to record Corrective Affidavit required §55-109.2.	0							1	14.50	1.50		5		\$21.00
CERTIFICATE (PARTIAL RELEASE)	CPR									1	14.50	1.50		5		\$21.00
CERTIFICATE (PARTIAL SATISFACTION)	CPS								20	1	14.50	1.50		5		\$41.00
CERTIFICATE (RELEASE)	CR									1	14.50	1.50		5		\$21.00
CERTIFICATE (SATISFACTION)	CS								20	1	14.50	1.50		5		\$41.00
CERTIFICATE (STATE HIGHWAY)	CSH1															\$0.00
CERTIFICATE with plat (STATE HIGHWAY)	CSH2	No fee for recording. 301 fee of \$5.00 for plat.									5.00					\$5.00
CONDITIONAL SEPTIC TANK PERMIT	CSTP	Also for alternative sewage system permit per §32.1-165								1	14.50	1.50		5		\$21.00
CERTIFICATE (TRANSFER)	CT									1	14.50	1.50		5		\$21.00

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			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014 <sub>2</sub>	
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DEED (ARISING OUT OF CONTRACT)	DAOC	GRANTOR: market value of property transferred in CON. GRANTEE: difference between contract price and fair market value of property in VAL	1000	2000	1.00	1.00	2.50	0.83	20	1	14.50	1.50	1.00	5	*	\$48.33
DEED (BURIAL/CERTIFICATE)	DB	GRANTOR & GRANTEE: Lot value in CON field. Church & municipal cemetery exempt.	1000		0.50	0.50	2.50	0.83	20	1	14.50	1.50		5	*	\$46.33
DEED (Boundary Line Adjustment)	DBL	GRANTOR & GRANTEE: Greater of consideration or value of interest conveyed in CON field.	1000	2000	1.00	1.00	5.00	1.67	20	1	14.50	1.50	1.00	5	*	\$51.67
DEED (BARGAIN AND SALE)	DBS	GRANTOR & GRANTEE: Greater of consideration or value of interest conveyed.	1000	2000	1.00	1.00	5.00	1.67	20	1	14.50	1.50	1.00	5	*	\$51.67
DEED (BARGAIN AND SALE BETWEEN HUSBAND AND WIFE)	DBSHW									1	14.50	1.50	1.00	5		\$23.00
DEED (BARGAIN AND SALE WITH LIFE ESTATE)	DBSLE	GRANTOR & GRANTEE: Greater of consideration or value of interest conveyed.	1000		0.50	0.50	2.50	0.83	20	1	14.50	1.50	1.00	5	*	\$47.33
DEED BARGAIN/SALE (Timeshare)	DBST	GRANTOR & GRANTEE: Greater of consideration or value of interest conveyed.	1000	2000	1.00	1.00	5.00	1.67	20	1	14.50	1.50	1.00	5	*	\$51.67
DEED (CONFIRMATION)	DC	212 fee when new grantee(s) added.								1	14.50	1.50		5		\$22.00
DEED (CORPORATION NAME CHANGE)	DCCN									1	10.00					\$10.00
DEED OF CORRECTION	DCOR	Use DCOR to record changes in CON and VAL. GRANTOR & GRANTEE: If tax amount changes due to correction	1000		0.50	0.50	2.50	0.83	20	1	14.50	1.50	1.00	5	*	\$47.33
DIVORCE DECREE	DD									1	14.50	1.50		5		\$21.00

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			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014 <sub>2</sub>	
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DEED (EASEMENT/RIGHT OF WAY)	DE	GRANTEE: Easement value in CON field. Utility easements no set value	1000				2.50	0.83	20	1	14.50	1.50		5		\$45.33
DECLARATION	DEC									1	14.50	1.50		5		\$22.00
DEED (EXCHANGE)	DEX	GRANTOR & GRANTEE: Total consideration of all parcels in CON field. Total actual value of all parcels in VAL field.	1000	2000	1.00	1.00	5.00	1.67	20	1	29.00	3.00	2.00	10	*	\$73.67
DEED (GIFT)	DG									1	14.50	1.50	1.00	5		\$23.00
DEED (GIFT AND ASSUMPTION)	DGA	GRANTEE: Assumed amount in VAL field		1000			2.50	0.83	20	1	14.50	1.50	1.00	5		\$46.33
DEED (GIFT WITH LIFE ESTATE)	DGLE									1	14.50	1.50	1.00	5		\$23.00
DEED (HOMESTEAD)	DH									1	14.50	1.50		5		\$22.00
DISCLAIMER	DISC									1	14.50	1.50	1.00	5		\$23.00
DEED (IN TRUST)	DIT	GRANTOR & GRANTEE: If trustee conveys to third party (other than the beneficiary).	1000		0.50	0.50	2.50	0.83	20	1	14.50	1.50	1.00	5	*	\$47.33
DEED (IN LIEU OF FORECLOSURE)	DLF	GRANTOR & GRANTEE: greater of consideration or actual value.	1000	2000	1.00	1.00	5.00	1.67	20	1	14.50	1.50	1.00	5	*	\$51.67
DEED (DEED MINERAL RIGHTS)	DLM1	GRANTEE: Value of mineral, oil, gas interest in CON Field. If lease, \$25 maximum tax on gas, oil. If coal, if coal or mineral \$50.	1000				2.50	0.83	20	1	14.50	1.50	1.00	5		\$46.33

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			CON	VAL	Grantor		Grantee		Deed 036, <sub>1</sub>	VOF 035, <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014, <sub>2</sub>	
					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
LEASE (LEASE MINERAL RIGHTS)	DLM2	GRANTEE: Value of mineral, oil, gas interest in CON Field. If lease, \$25 maximum tax on gas, oil. If coal, if coal or mineral \$50.	1000				2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED (DEED TIMBER RIGHTS)	DLT1	GRANTEE: Value of timber in CON Field.	1000				2.50	0.83	20	1	14.50	1.50	1.00	5		\$46.33
LEASE (LEASE TIMBER RIGHTS)	DLT2	GRANTEE: Value of timber in CON field.	1000				2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED (ASSUMPTION)	DOA	GRANTOR: based on equity amount (difference between sale price and assumed amount). Place assumed amount in VAL field. GRANTEE: greater based on full value or sale price in CON field.	2000	1000	0.50	0.50	5.00	1.67	20	1	14.50	1.50	1.00	5	*	\$50.67
DEED OF CONSOLIDATION	DOC									1	14.50	1.50		5		\$22.00
DEED (DEDICATION)	DOD									1	14.50	1.50		5		\$22.00
DEED of Dedication with release	DODR	DOD with an attached Deed of Release (DR)					0.50			1	29.00	3.00		10		\$43.50
DEED (DISTRIBUTION)	DODS									1	14.50	1.50	1.00	5	*	\$23.00
DEED (TRUST)	DOT	GRANTEE: amount of bonds/other obligations secured in CON field, or if not ascertainable fair market value of property conveyed in CON field.	1000				2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED (PARTITION)	DP	212 transfer fee of \$1.75								1	14.50	1.50	1.75	5		\$23.75
DEED PURSUANT TO DIVORCE	DPD									1	14.50	1.50	1.00	5		\$23.00

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					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
DEED (PARTIAL RELEASE)	DPR									1	14.50	1.50		5		\$22.00
DEED (QUIT CLAIM)	DQC	GRANTOR & GRANTEE: Value of interest, right or claim in CON field.	1000		0.50	0.50	2.50	0.83	20	1	14.50	1.50	1.00	5	*	\$47.33
DEED (RELEASE)	DR	GRANTEE: 039 state tax of \$0.50					0.50			1	14.50	1.50		5		\$22.50
DEED (RESTRICTED COVENANTS)	DRC									1	14.50	1.50		5		\$22.00
DEED (SUBORDINATION)	DS									1	14.50	1.50		5		\$22.00
DEED (SPECIAL COMMISSIONER'S)	DSC	GRANTOR & GRANTEE: Sale price in CON. Greater of sale price/value in VAL	1000	1000	0.50	0.50	2.50	0.83	20	1	14.50	1.50	1.00	5	*	\$47.33
DEED (TRUST - ADDITIONAL SECURITY)	DTAS	GRANTEE: Amount of additional security in CON field								1	14.50	1.50		5		\$22.00
DEED (TAX)	DTAX	GRANTOR & GRANTEE: Greater of sale price or value in CON field								1	14.50	1.50	1.00	5		\$23.00
DEED (TRUST - CONSTRUCTION LOAN)	DTC	GRANTEE: Amount borrowed in CON field	1000				2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED (TRUST - CREDIT LINE)	DTCL	GRANTEE: Maximum amount of authorized in CON field	1000				2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED TRANSFER ON DEATH	DTD	No recordation taxes if no consideration.	1000	2000	1.00	1.00	5.00	1.67	20	1	14.50	1.50	1.00	5	*	\$51.67

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DEED TRANSFER ON DEATH - REVOCATION	DTDR									1	14.50	1.50		5		\$22.00
DEED (TRUSTEES ON FORECLOSURE)	DTF	GRANTOR: 1st deed of trust, purchase price or value of the interest, whichever is greater, of the foreclosure. GRANTEE: based on the greater of fair market value or sale price in VAL.	2000	1000	1.00	1.00	5.00	1.67	20	1	14.50	1.50	1.00	5	*	\$51.67
DEED (TRUST - MODIFIED)	DTM	GRANTEE: Tax on difference between new loan amount in CON field and old loan amount in VAL field.	2000	1000			2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED (TRUST - REVOLVING/EQUITY LINE)	DTR	GRANTEE: Tax on difference between new loan principal in CON field and old loan principal in VAL field	2000	1000			2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED (TRUST - SUPPLEMENTAL)	DTS									1	14.50	1.50		5		\$22.00
DEED (TRUST - SUPPLEMENTAL INDENTURE)	DTSI	GRANTEE: Tax on difference between new principal in CON field and old principal in VAL field	2000	1000			2.50	0.83	20	1	14.50	1.50		5		\$45.33
DEED OF SUBDIVISION	DV									1	14.50	1.50		5		\$21.00
DEED (VENDOR'S LIEN)	DVL	GRANTOR: based on full consideration or value of the interest whichever is greater in CON field. GRANTEE: based on sum of CON (consideration) and ASSUME/VAL (value of Deed of Trust).	2000	1000	1.00	1.00	7.50	2.50	20	1	29.00	3.00	1.00	10	*	\$76.00
FEDERAL DECREE/ORDER AFFECTING TITLE	FODAR									1	14.50	1.50		5		\$21.00
GRANT/ESCHEAT	GRANT									1	14.50	1.50		5		\$22.00
HAZARDOUS WASTE	HWM	No taxes or fees apply. State exempt														\$0.00



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LIEN (ASSESSMENT OF CONDOMINIUM)	LAC									1	14.50	1.50		5		\$21.00
LIST OF HEIRS	LH	Must be recorded in the Will Book per §§64.2-509,510.								1	14.50	1.50		5		\$21.00
LIEN (MECHANICS)	LM									1	14.50	1.50		5		\$21.00
LIEN (PROPERTY OWNER'S ASSOCIATION)	LN									1	14.50	1.50		5		\$21.00
LIEN (NOTICE BY TAXPAYER)	LNT									1	14.50	1.50		5		\$21.00
Zoning ordinance violation	LPZ															\$0.00
MASTER DEED OF TRUST	MDT									1	14.50	1.50		5		\$22.00
LIEN (MEMORANDUM)	MEML									1	14.50	1.50		5		\$21.00
MARRIAGE LICENSE (CERTIFIED COPY OF LICENSE)	ML									1	14.50	1.50		5		\$21.00
NOTICE OF ATTACHMENT	NA									1	14.50	1.50		5		\$21.00
NOTICE OF LIEN	NL									1	14.50	1.50		5		\$21.00

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					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
NOTICE OF LIS PENDENS	NLP									1	14.50	1.50		5		\$21.00
NOTICE OF RELINQUISH/ACCEPTANCE	NRA									1	14.50	1.50		5		\$21.00
ORDER (ANNEXATION)	OAN									1	14.50	1.50		5		\$21.00
ORDER (CONFIRMING CONDEMNATION)	OCC															\$0.00
ORDER (CONFIRMING CERT REV)	OCGR															\$0.00
ORDER (CONFIRMING DRAWDOWN)	OCD									1	14.50	1.50		5		\$21.00
ORDER (APPOINT GUARDIAN CONSERVATOR)	ODAG									1	14.50	1.50		5		\$21.00
ORDER (DECREE AFFECTING TITLE TO REAL ESTATE)	ODAR									1	14.50	1.50		5		\$21.00
ORDER (CERT RELATE BANKRUPT)	ODRB									1	14.50	1.50		5		\$21.00
ORDER (DRILLING UNITS)	ODU	Clerk Fee of \$10 plus Clerk Fee of \$1/page per \$45.1-361.26								1	10.00					\$10.00
ORDER (ESCHEAT VERDICT)	OEV	No taxes or fees apply. State exempt														\$0.00

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ORDER (IMMUNITY FROM ANNEXATION)	OIA									1	14.50	1.50		5		\$21.00
ORDER (NAME CHANGE)	ONC	No taxes or fees apply								1						\$0.00
ORDER (NAME CHANGE PURSUANT TO DIVORCE)	ONCD	No taxes.								1	14.50	1.50		5		\$21.00
OPTION (FUTURE RIGHT TO BUY/LEASE PROPERTY)	OP	GRANTEE: Option paid amount in CON field	1000				2.50	0.83		1	14.50	1.50		5		\$25.33
OPTION (FUTURE RIGHT TO BUY/LEASE PROPERTY WITH CURRENT USE)	OPL									1	14.50	1.50		5		\$22.00
OVERSIZED PLAT/MAP	OPM	Clerk Fee is \$13.50								1	13.50	1.50		5		\$20.00
ORDINANCE	ORD									1	14.50	1.50		5		\$21.00
ORDER	ORDER									1	14.50	1.50		5		\$21.00
ORDINANCE OF VACATION/ABANDONMENT	ORDV									1	14.50	1.50		5		\$21.00
OTHER	OTHER									1	14.50	1.50		5		\$21.00
POWER OF ATTORNEY	PA									1	14.50	1.50		5		\$21.00

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					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
POWER OF ATTORNEY REVOCATION	PAR									1	14.50	1.50		5		\$21.00
PLATS/MAPS WITH DEDICATION	PLD									1	14.50	1.50		5		\$21.00
PERMANENT LOAN DOT	PLDOT	GRANTEE: tax on difference between permanent load amount in CON field and old construction load balance in VAL field	2000	1000			2.50	0.83	20	1	14.50	1.50		5		\$45.33
PLATS/MAPS	PM									1	14.50	1.50		5		\$21.00
RELEASE OF APPOINTMENT	RA	Additional clerk fee 301 @ \$5.00								1	19.50	1.50		5		\$26.00
REPORT OF BOARD FINDINGS	RBFO	301 clerk fee of \$10 applies.								1	10.00					\$10.00
REAL ESTATE AFFIDAVIT NOTE: Same as AFI.	REA	Must be recorded in Will Book per §§64.2-509,510.								1	14.50	1.50		5		\$21.00
DEED OF RESCISSION	REC									1	14.50	1.50		5		\$22.00
REAL ESTATE INVESTMENT TRUST	REIT									1	14.50	1.50		5		\$22.00
RELEASE RIGHT OF FIRST REFUSAL	RELFR									1	14.50	1.50		5		\$21.00
RESTRICTION	REST									1	14.50	1.50		5		\$21.00

INSTRUMENT DESCRIPTION	DEED TYPE CODE	TAX BASE Grantee & Grantor	AMOUNT <sup>1</sup> Consideration & Value		TAXES <sup>1</sup>				FEES						TOT. <sup>2</sup> COST & TAX	
			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014 <sub>2</sub>	
					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
REFINANCE DEED OF TRUST	RFDT	GRANTEE: tax based per §58.1-803(D) and paid on that portion of the amount of the bond or other obligation secured thereby in CON field.	1000	0			1.80	0.60	20	1	14.50	1.50		5		\$44.40
RIGHT OF FIRST REFUSAL	RFR									1	14.50	1.50		5		\$21.00
RE-RECORDING	RI1									1	14.50	1.50		5		\$22.00
RE-RECORDING (NAME AND/OR PROPERTY CHANGE)	RI2	212 transfer fee of \$1 and 035 VOF fee of \$1 applies if change in grantee name or property description								1	14.50	1.50	1.00	5		\$23.00
RIDER	RIDER									1	14.50	1.50		5		\$21.00
RECLAMATION DEED	RLIEN															\$0.00
RELEASE OF LIS PENDENS	RLP									1	14.50	1.50		5		\$21.00
RELEASE OF MECHANICS LIEN	RML									1	14.50	1.50		5		\$21.00
REASSIGNMENT OF PARKING SPACE	RPS									1	14.50	1.50		5		\$21.00
SUBORDINATION AGREEMENT	SAG									1	14.50	1.50		5		\$21.00
SUBSTITUTE TRUSTEE	ST									1	14.50	1.50		5		\$22.00

INSTRUMENT DESCRIPTION	DEED TYPE CODE	TAX BASE Grantee & Grantor	AMOUNT <sup>1</sup> Consideration & Value		TAXES <sup>1</sup>				FEES						TOT. <sup>2</sup> COST & TAX	
			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014 <sub>2</sub>	
					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								
WRITTEN ACT OF REENTRY	WAR	GRANTEE: Claim value in CON	1000				2.50	0.83	20	1	14.50	1.50		5		\$45.33
WAIVER	WAV									1	14.50	1.50		5		\$21.00
WILL - Copies & Intestate Affidavits	WILL	Intestate Affidavits: must be recorded in the Will Book per §§64.2-509,510.								1	14.50	1.50		5		\$22.00

INSTRUMENT DESCRIPTION	DEED TYPE CODE	TAX BASE Grantee & Grantor	AMOUNT <sup>1</sup> Consideration & Value		TAXES <sup>1</sup>				FEES						TOT. <sup>2</sup> COST & TAX	
			CON	VAL	Grantor		Grantee		Deed 036 <sub>1</sub>	VOF 035 <sub>2</sub>	Clerk 301	VSLA 145	Tran 212/ 222/ 225	TTF 106	RCRF 014 <sub>2</sub>	
					State 038	Local 220/ 223/ 226	State 039	Local 213/ 214/ 224								

1. **Consideration** (CON) is the reported payment or recompense for the transfer.

**Actual Value** (VAL) is synonymous with the term "fair market value", the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell, and both having reasonable knowledge of relevant facts. Actual Value may be determined by viewing the following evidence:

Certified appraisal of the value of the property being conveyed.

HUD-1 or other Settlement Statement providing the purchase price of the property being conveyed.

Comparing the reported Consideration with the locality's most current assessment.

Using the most current Virginia Department of Taxation Assessment Sales Ratio report - If the median ratio is less than 100% (and that appears to be the case in almost every locality on the report), this indicates that the assessment for the property type is less than fair market value. In almost every locality, this method will NOT help the clerk establish a lower Actual Value than the local assessed value. If the clerk uses this method, the "fair market value" of the property is calculated by taking the assessed value of the property and increasing it the resulting percentage for the property group as described above in the example.

The FMS will calculate on the higher of the two values when both Consideration and Actual Value are entered on the FMS receipt screen.

§3-6.01 Deed Processing Fee (036) charged when there is a state grantee tax assessed under §58.1-802 and §58.1-803.

§58.1-802 State grantor tax (038), when the consideration or value of interest, whichever is greater exceeds \$100, is based on \$0.25 per \$500 or fraction thereof on the greater deed consideration or property value. Local grantor tax (220) based on \$0.25 per \$500 or fraction thereof.

§58.1-803(E) State grantee tax (039) for all instruments except RFDT is \$0.25 per \$100 value or portion thereof on first \$10 million, \$0.22 per \$100 on next \$10 million, \$0.19 per \$100 on next \$10 million, \$0.16 per \$100 on next \$10 million, and \$0.13 per \$100 value over \$40 million in value. Local grantee tax (213) tax is 1/3 of state amount.

§58.1-803(D) State grantee tax (039) for the RFDT instrument is \$0.18 per \$100 value or portion thereof on first \$10 million, \$0.16 per \$100 on next \$10 million, \$0.14 per \$100 on next \$10 million, \$0.12 per \$100 on next \$10 million, and \$0.10 per \$100 value over \$40 million in value. Local grantee tax (213) is 1/3 of state amount.

2. Effective July 1, 2017, allows courts with a network or system for electronic filing of land records to charge a 423 E-Recording fee not to exceed \$5 per instrument for every land record filed by paper pursuant to §17.1-258.3:1 .

For credit/debit card payments, a credit/debit card convenience fee (account code 407) is charged and may vary from court to court pursuant to §17.1-275(A)(27).

§58.1-812 Virginia Outdoor Foundation fee (account code 035) is charged on every deed admitted to record in those jurisdictions in which the Virginia Outdoor Foundation holds open-space easements.

Effective 7/1/2013, some courts impose a Regional Congestion Relief Fee pursuant to §58.1-802.2. The rate of this fee on a deed of partition or conveyance, when the consideration or value of the interest, whichever is greater, equals or exceeds \$100, is \$0.15 for each \$100 or fraction thereof. The fee is based on the date of the deed and not the date of recording in the clerk's office. Instruments having an asterisk (\*) in the RCRF 014 table column are eligible for the fee.