

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

| INSTRUMENT DESCRIPTION                                     | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor  | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |     | TAXES        |                              |              |                              | FEES        |            |              |             |                             | TOTAL COST<br>&<br>TAX <sup>2</sup> |            |
|--|----------------|--|--|-----|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|-------------------------------------|------------|
|  |                |  | CON  | VAL | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 |                                     | TTF<br>106 |
|  |                |  |  |     | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |                                     |            |
| ASSIGNMENT FOR BENEFIT OF CREDITORS                        | ABC            |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00    |
| AFFIDAVIT  | AF             |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00    |
| REAL ESTATE AFFIDAVIT                                      | AFI            | Must be recorded in the Will Book per §§ 64.1-134,135.   |  |     |              |                              |              |                              |             |            | 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                         |             |            | 14.50        | 1.50        |                             | 5                                   | \$24.33    |
| AGREEMENT (LEASE)  | AGL            | GRANTEE: lease amount over period of lease or value contracted for in CON.   | 1000   |     |              |                              | 2.50         | 0.83                         |             |            | 14.50        | 1.50        |                             | 5                                   | \$24.33    |
| AGREEMENT (LEASE) - COAL AND MINERAL                       | AGLC           | GRANTEE: tax for leases of coal and other mineral rights shall be \$50.  |  |     |              |                              | 50.00        | 16.67                        |             |            | 14.50        | 1.50        |                             | 5                                   | \$87.67    |
| 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                         |             |            | 14.50        | 1.50        |                             | 5                                   | \$41.00    |
| AGREEMENT (LEASE) - GAS AND OIL                            | AGLG           | GRANTEE: tax for leases of oil and gas rights shall be \$25  |  |     |              |                              | 25.00        | 8.33                         |             |            | 14.50        | 1.50        |                             | 5                                   | \$54.33    |
| 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                         |             |            | 14.50        | 1.50        |                             | 5                                   | \$54.33    |

| INSTRUMENT DESCRIPTION  | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor   | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |     | TAXES        |                              |              |                              | FEES        |            |              |             |                             | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |   |          |
|---|----------------|---|--|-----|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|--|---|----------|
|   |                |   | CON  | VAL | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106                             |   |          |
|   |                |   |  |     | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |  |   |          |
| 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       |            |              | 14.50       | 1.50                        |  | 5 | \$121.00 |
| AGREEMENT (MODIFIED)  | AGM            | GRANTEE: amount of additional obligation in CON.  | 1000   |     |              |                              |              | 2.50                         | 0.83        |            |              | 14.50       | 1.50                        |  | 5 | \$24.33  |
| AGREEMENT (TRUST)   | AGT            |   |  |     |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |  | 5 | \$21.00  |
| AMENDMENT   | AMEND          |   |  |     |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |  | 5 | \$21.00  |
| ASSIGNMENT  | ASGMT          |   |  |     |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |  | 5 | \$21.00  |
| ASSIGNMENT OF LEASE/RENT  | ASGMTLR        |   |  |     |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |  | 5 | \$21.00  |
| CERTIFICATE OF EXTENSION - DEED OF TRUST  | CEDOT          | Use Form CC-1525 to file  |  |     |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |  | 5 | \$21.00  |
| CONDOMINIUM   | CI             |   |  |     |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |  | 5 | \$21.00  |
| CERTIFICATE (MERGER)  | CM             |   |  |     |              |                              |              |                              |             |            |              | 10.00       |                             |  |   | \$10.00  |
| CONTRACT  | CONT           | GRANTEE: Contract value in CON field.   | 1000   |     |              |                              |              | 2.50                         | 0.83        |            |              | 14.50       | 1.50                        |  | 5 | \$24.33  |
| CORRECTION: For nonfinancial corrections (name, etc.)<br>Use DCOR to change consideration/value | COR            | GRANTOR & GRANTEE: If tax amount changes due to correction  | 0  |     |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |  | 5 | \$21.00  |

| INSTRUMENT DESCRIPTION                | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor  | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |      | TAXES        |                              |              |                              | FEES        |            |              |             |                             |            | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |
|---------------------------------------|----------------|--|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|------------|--|
|                                       |                |  | CON  | VAL  | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106 |  |
|                                       |                |  |  |      | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |            |  |
| CERTIFICATE (PARTIAL RELEASE)         | CPR            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| CERTIFICATE (PARTIAL SATISFACTION)    | CPS            |  |  |      |              |                              |              |                              | 20          |            | 14.50        | 1.50        |                             | 5          | \$41.00                                |
| CERTIFICATE (RELEASE)                 | CR             |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| CERTIFICATE (SATISFACTION)            | CS             |  |  |      |              |                              |              |                              | 20          |            | 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           |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| CERTIFICATE (TRANSFER)                | CT             |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| DEED (ARISING OUT OF CONTRACT)        | DAOC           | GRANTOR: market value of property transferred in CON.<br>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.<br>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                                |

| INSTRUMENT DESCRIPTION   | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor  | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |      | TAXES        |                              |              |                              | FEES        |            |              |             |                             |            | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |
|--|----------------|--|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|------------|--|
|  |                |  | CON  | VAL  | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106 |  |
|  |                |  |  |      | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |            |  |
| 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)                 | DBSHW1         |  |  |      |              |                              |              |                              |             | 1          | 14.50        | 1.50        | 1.00                        | 5          | \$23.00                                |
| DEED (BARGAIN AND SALE BETWEEN HUSBAND AND WIFE - Former Spouse) | DBSHW2         | If former spouses, 039 state tax of \$0.50                                       |  |      |              |                              | 0.50         |                              |             | 1          | 14.50        | 1.50        | 1.00                        | 5          | \$23.50                                |
| 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 (CONFIRMATION)  | DC             | 212 transfer fee of \$1 if new grantee(s) added.                                 |  |      |              |                              |              |                              |             | 1          | 14.50        | 1.50        |                             | 5          | \$22.00                                |
| DEED (CORPORATION NAME CHANGE)                                   | DCCN           |  |  |      |              |                              |              |                              |             |            | 10.00        |             |                             |            | \$10.00                                |
| DEED OF CORRECTION   | DCOR           | GRANTOR & GRANTEE: If tax amount changes due to correction                       | 1000   |      | 0.50         | 0.50                         | 2.50         | 0.83                         | 20          | 1          | 14.50        | 1.50        |                             | 5          | \$46.33                                |
| DIVORCE DECREE   | DD             |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| 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            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| DEED (EXCHANGE)  | DEX            | GRANTOR & GRANTEE: Total consideration of all properties exchanged in CON field. | 1000   | 2000 | 1.00         | 1.00                         | 5.00         | 1.67                         | 20          | 1          | 29.00        | 3.00        | 2.00                        | 10         | \$73.67                                |

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|-------------------------------|----------------|--|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|------------|--|
|                               |                |  | CON  | VAL  | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106 |  |
|                               |                |  |  |      | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |            |  |
| 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             |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| DISCLAIMER                    | DISC           |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        | 1.00                        | 5          | \$22.00                                |
| 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                                |
| 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                                |

| INSTRUMENT DESCRIPTION      | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor  | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |      | TAXES        |                              |              |                              | FEES        |            |              |             |                             |            | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |
|-----------------------------|----------------|--|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|------------|--|
|                             |                |  | CON  | VAL  | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106 |  |
|                             |                |  |  |      | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |            |  |
| DEED (ASSUMPTION)           | DOA            | GRANTOR: based on the equity amount (i.e., the difference between the sale price and the amount assumed) in VAL.<br>GRANTEE: Greater value or sale price in CON. | 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            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| DEED (DEDICATION)           | DOD            |  |  |      |              |                              |              |                              |             | 1          | 14.50        | 1.50        |                             | 5          | \$22.00                                |
| DEED (DISTRIBUTION)         | DODS           |  |  |      |              |                              |              |                              |             | 1          | 14.50        | 1.50        | 1.00                        | 5          | \$23.00                                |
| DEED (TRUST)                | DOT            | GRANTEE: Borrowed amt CON field  | 1000   |      |              |                              | 2.50         | 0.83                         | 20          | 1          | 14.50        | 1.50        |                             | 5          | \$45.33                                |
| DEED (PARTITION)            | DP             | GRANTEE: State tax of \$0.50. Transfer fee \$1.75  |  |      |              |                              | 0.50         |                              |             | 1          | 14.50        | 1.50        | 1.75                        | 5          | \$24.25                                |
| DEED PURSUANT TO DIVORCE    | DPD            | GRANTEE: 039 state tax of \$0.50   |  |      |              |                              | 0.50         |                              |             | 1          | 14.50        | 1.50        | 1.00                        | 5          | \$23.50                                |
| 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            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |

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|---------------------------------------|----------------|---|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|--|---------|
|                                       |                |   | CON  | VAL  | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106                             |         |
|                                       |                |   |  |      | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |  |         |
| 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   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| 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 (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 unpaid balance on existing debt in VAL  | 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            |   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| 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 |

| INSTRUMENT DESCRIPTION               | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor   | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |      | TAXES        |                              |              |                              | FEES        |            |              |             |                             |            | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |
|--------------------------------------|----------------|---|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|------------|--|
|                                      |                |   | CON  | VAL  | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106 |  |
|                                      |                |   |  |      | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |            |  |
| DEED OF SUBDIVISION                  | DV             |   |  |      |              |                              |              |                              |             |            | 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.<br>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          |   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| GRANT/ESCHEAT                        | GRANT          |   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| HAZARDOUS WASTE                      | HWM            | No taxes or fees apply. State exempt  |  |      |              |                              |              |                              |             |            |              |             |                             |            | \$0.00                                 |
| LIEN (ASSESSMENT OF CONDOMINIUM)     | LAC            |   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| LIST OF HEIRS                        | LH             | Must be recorded in the Will Book per §§ 64.1-134,135.  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| LIEN (MECHANICS)                     | LM             |   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| LIEN (PROPERTY OWNER'S ASSOCIATION)  | LN             |   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| LIEN (NOTICE BY TAXPAYER)            | LNT            |   |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5          | \$21.00                                |
| Zoning ordinance violation           | LPZ            |   |  |      |              |                              |              |                              |             |            |              |             |                             |            | \$0.00                                 |

| INSTRUMENT DESCRIPTION                       | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |     | TAXES        |                              |              |                              | FEES        |            |              |             |                             | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |         |
|--|----------------|-------------------------------------|--|-----|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|--|---------|
|  |                |                                     | CON  | VAL | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106                             |         |
|  |                |                                     |  |     | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |  |         |
| MASTER DEED OF TRUST                         | MDT            |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| LIEN (MEMORANDUM)                            | MEML           |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| MARRIAGE LICENSE (CERTIFIED COPY OF LICENSE) | ML             |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| NOTICE OF ATTACHMENT                         | NA             |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| NOTICE OF LIEN                               | NL             |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| NOTICE OF LIS PENDENS                        | NLP            |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| NOTICE OF RELINQUISH/ACCEPTANCE              | NRA            |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| ORDER (ANNEXATION)                           | OAN            |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| ORDER (CONFIRMING CONDEMNATION)              | OCC            |                                     |  |     |              |                              |              |                              |             |            |              |             |                             |  | \$0.00  |
| ORDER (CONFIRMING CERT REV)                  | OCCR           |                                     |  |     |              |                              |              |                              |             |            |              |             |                             |  | \$0.00  |
| ORDER (CONFIRMING DRAWDOWN)                  | OCD            |                                     |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |

| INSTRUMENT DESCRIPTION                                       | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor                            | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |     | TAXES        |                              |              |                              | FEES        |            |              |             |                             | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |         |
|--|----------------|--|--|-----|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|--|---------|
|  |                |  | CON  | VAL | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106                             |         |
|  |                |  |  |     | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |  |         |
| ORDER (APPOINT GUARDIAN CONSERVATOR)                         | ODAG           |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| ORDER (DECREE AFFECTING TITLE TO REAL ESTATE)                | ODAR           |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| ORDER (CERT RELATE BANKRUPT)                                 | ODRB           |  |  |     |              |                              |              |                              |             |            | 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 |  |     |              |                              |              |                              |             |            | 10.00        |             |                             |  | \$10.00 |
| ORDER (ESCHEAT VERDICT)                                      | OEV            | No taxes or fees apply. State exempt                           |  |     |              |                              |              |                              |             |            |              |             |                             |  | \$0.00  |
| ORDER (IMMUNITY FROM ANNEXATION)                             | OIA            |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| ORDER (NAME CHANGE)  | ONC            | No taxes or fees apply   |  |     |              |                              |              |                              |             |            |              |             |                             |  | \$0.00  |
| ORDER (NAME CHANGE PURSUANT TO DIVORCE)                      | ONCD           | No taxes.  |  |     |              |                              |              |                              |             |            | 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                         |             |            | 14.50        | 1.50        |                             | 5                                      | \$24.33 |
| OPTION (FUTURE RIGHT TO BUY/LEASE PROPERTY WITH CURRENT USE) | OPL            |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| OVERSIZED PLAT/MAP   | OPM            | Clerk Fee is \$13.50   |  |     |              |                              |              |                              |             |            | 13.50        | 1.50        |                             | 5                                      | \$20.00 |

| INSTRUMENT DESCRIPTION            | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor  | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |      | TAXES        |                              |              |                              | FEES        |            |              |             |                             | TOTAL COST<br>&<br>TAX <sup>2</sup> |         |         |
|-----------------------------------|----------------|--|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|-------------------------------------|---------|---------|
|                                   |                |  |  |      | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106                          |         |         |
|                                   |                |  | CON  | VAL  | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |                                     |         |         |
| ORDINANCE                         | ORD            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00 |         |
| ORDER                             | ORDER          |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00 |         |
| ORDINANCE OF VACATION/ABANDONMENT | ORDV           |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00 |         |
| OTHER                             | OTHER          |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00 |         |
| POWER OF ATTORNEY                 | PA             |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00 |         |
| POWER OF ATTORNEY REVOCATION      | PAR            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                   | \$21.00 |         |
| PLATS/MAPS WITH DEDICATION        | PLD            |  |  |      |              |                              |              |                              |             |            | 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             |  |  |      |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |                                     | 5       | \$21.00 |
| REPORT OF BOARD FINDINGS          | RBFO           | 301 clerk fee of \$10 applies.   |  |      |              |                              |              |                              |             |            |              | 10.00       |                             |                                     |         | \$10.00 |
| REAL ESTATE AFFIDAVIT             | REA            | Must be recorded in the Will Book per §§ 64.1-134,135.   |  |      |              |                              |              |                              |             |            |              | 14.50       | 1.50                        |                                     | 5       | \$21.00 |

| INSTRUMENT DESCRIPTION                     | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor  | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |      | TAXES        |                              |              |                              | FEES        |            |              |             |                             | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |         |
|--|----------------|--|--|------|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|--|---------|
|  |                |  | CON  | VAL  | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106                             |         |
|  |                |  |  |      | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |  |         |
| DEED OF RESCISSION                         | REC            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| RELEASE RIGHT OF FIRST REFUSAL             | RELFR          |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| RESTRICTION                                | REST           |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| REFINANCE DEED OF TRUST                    | RFDT           | GRANTEE:: paid only on that portion of the amount of bond or other obligation that is in addition (VAL) to the amount of the original debt (CON) on which the tax has been paid. | 2000   | 1000 |              |                              | 2.50         | 0.83                         | 20          | 1          | 14.50        | 1.50        |                             | 5                                      | \$45.33 |
| RIGHT OF FIRST REFUSAL                     | RFR            |  |  |      |              |                              |              |                              |             |            | 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          |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| RELEASE OF LIS PENDENS                     | RLP            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| RELEASE OF MECHANICS LIEN                  | RML            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| REASSIGNMENT OF PARKING SPACE              | RPS            |  |  |      |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |

| INSTRUMENT DESCRIPTION               | DEED TYPE CODE | TAX BASE<br>Grantee<br>&<br>Grantor  | AMOUNT <sup>1</sup><br>Consideration<br>&<br>Value |     | TAXES        |                              |              |                              | FEES        |            |              |             |                             | TOTAL <sup>2</sup><br>COST<br>&<br>TAX |         |
|--------------------------------------|----------------|--|--|-----|--------------|------------------------------|--------------|------------------------------|-------------|------------|--------------|-------------|-----------------------------|--|---------|
|                                      |                |  | CON  | VAL | Grantor      |                              | Grantee      |                              | Deed<br>036 | VOF<br>035 | Clerk<br>301 | VSLA<br>145 | Tran<br>212/<br>222/<br>225 | TTF<br>106                             |         |
|                                      |                |  |  |     | State<br>038 | Local<br>220/<br>223/<br>226 | State<br>039 | Local<br>213/<br>214/<br>224 |             |            |              |             |                             |  |         |
| SUBORDINATION AGREEMENT              | SAG            |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| SUBSTITUTE TRUSTEE                   | ST             |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| 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            |  |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |
| WILL - Copies & Intestate Affidavits | WILL           | Intestate Affidavits: must be recorded in the Will Book per §§ 64.1-134,135. |  |     |              |                              |              |                              |             |            | 14.50        | 1.50        |                             | 5                                      | \$21.00 |

- 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.
- §17.1-258.3:1 allows up to \$5.00 in accounting code 423 "E-recording" for electronically filing land records per §55-142.10 and §55-66.8.

§17.1-275(A)(27) requires a credit card convenience fee (account code 407) not to exceed 4% of the amount paid.

§58.1-812 Virginia Outdoor Foundation fee (account code 035) not charged by all courts.