

I. Quick Reference Guide

Circuit Court Deed Fee Schedule (Example Land Record Transactions). [Virginia Web Deed Calculation](#)

A '-PL' suffix to a deed type code, for example DBS-PL, shows the instrument is recorded with an attached 8 ½ x 14 or less sized plat.

INSTRUMENT DESCRIPTION	DEED TYPE CODE	TAX BASE Grantee & Grantor	AMOUNT ¹ Consideration & Value		TAXES Grantor & Grantee		FEES						TOTAL ² COST & TAX	
			CON	VAL	State Local	State Local	Deed	VOF	Clerk VSLA	Tran	RCRF	TTF		
					038 220	039 213	036	035	301 145	212	014	106		
ASSIGNMENT Benefit of Creditors	ABC									16			5	\$21.00
AFFIDAVIT	AF									16			5	\$21.00
AGREEMENT	AG	GRANTEE: value of consideration (money or value) passed in CON.	1000			2.50 0.83				16			5	\$24.33
AFFIDAVIT Real Estate NOTE: Same as REA	AFI	Must be recorded in Will Book per §§64.1-134,135								16			5	\$21.00
AGREEMENT Lease	AGL	GRANTEE: lease amount over period of lease or value contracted for in CON	1000			2.50 0.83				16			5	\$24.33
AGREEMENT Coal/Mineral Lease	AGLC	GRANTEE: tax for leases of coal and other mineral rights shall be \$50.				50.00 16.67				16			5	\$87.67

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					038 220	039 213	036	035	301 145	212	014	106			
AGREEMENT Equipment Lease	AGLE	GRANTEE: the maximum allowable tax on the recordation of each lease to affix any communications equipment or antenna to any such tower or other structure shall be \$15.				15.00 5.00				16				5	\$41.00
AGREEMENT Gas/Oil Lease	AGLG	GRANTEE: tax for leases of oil and gas rights shall be \$25				25.00 8.34				16				5	\$54.34
AGREEMENT Outdoor Ad Lease	AGLO	GRANTEE: maximum allowable tax for leases of outdoor advertising signs owned by a person in the business shall be \$25.				25.00 8.34				16				5	\$54.34
AGREEMENT Tower Lease	AGLT	GRANTEE: the maximum allowable tax for lease of a communications tower or a communications tower site shall be \$75				75.00 25.00				16				5	\$121.00

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					038 220	039 213	036	035	301 145	212	014	106		
AGREEMENT Modified If deed of trust, use DTM, DTS or RFDT type code.	AGM	GRANTEE: amount of additional obligation in CON.	1000			2.50 0.83				16			5	\$24.33
AGREEMENT Trust	AGT									16			5	\$21.00
AMENDMENT	AMEND									16			5	\$21.00
ASSIGNMENT	ASGMT									16			5	\$21.00
ASSIGNMENT Of Lease Agreement	ASGMTLR									16			5	\$21.00
CONDOMINIUM Instrument	CI									16			5	\$21.00
CERTIFICATE Merger	CM									10				\$10.00
CONTRACT	CONT	GRANTEE: value of contract in CON	1000			2.50 0.83				16			5	\$24.33
COPIES Formatted receipt post payment to RMS copy fee account	COPIES	Displays account codes 236 and 313.												
CORRECTION Instrument	COR	Use to record non-financial corrections to instrument such as name and address. Use DCOR to record changes in consideration and value.								16			5	\$21.00

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					038 220	039 213	036	035	301 145	212	014	106		
CERTIFICATE Partial Release	CPR									16			5	\$21.00
CERTIFICATE Partial Satisfaction	CPS							20		16			5	\$41.00
CERTIFICATE Release	CR									16			5	\$21.00
CERTIFICATE Satisfaction	CS							20		16			5	\$41.00
CERTIFICATE State Highway	CSH	No fee for recording. 301 fee of \$5.00 for plat												
CONDITIONAL SEPTIC TANK PERMIT	CSTP									16			5	\$21.00
CERTIFICATE of Transfer	CT									16			5	\$21.00
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	16	1	*		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	16		*		5	\$46.33

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			CON	VAL	State Local	State Local	Deed	VOF	Clerk VSLA	Tran	RCRF	TTF	
					038 220	039 213	036	035	301 145	212	014	106	
DEED Boundary Line Adjustment	DBL	GRANTOR & GRANTEE: Greater of consideration or value of interest conveyed.	1000	2000	1.00 1.00	5.00 1.67	20	1	16	1	*	5	\$51.67
DEED Bargain and Sale Allows use of two amounts. Use CON field for grantor and VAL field for grantee when tax basis is different.	DBS	GRANTOR & GRANTEE: Greater of consideration or value of interest conveyed.	1000	2000	1.00 1.00	5.00 1.67	20	1	16	1	*	5	\$51.67
DEED BARGAIN/SALE Husband/Wife	DBSHW	If former spouses, 039 tax of \$0.50						1	16	1		5	\$23.00
DEED BARGAIN/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	16	1	*	5	\$47.33
DEED of Confirmation	DC	212 fee when new grantee(s) added						1	16			5	\$22.00
DEED of Correction	DCOR	GRANTOR & GRANTEE: If tax amount changes due to correction	1000		0.50 0.50	2.50 0.83	20	1	16		*	5	\$46.33
DEED Corporate Name Change	DCCN								10				\$10.00
DIVORCE DECREE	DD								16			5	\$21.00

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					038 220	039 213	036	035	301 145	212	014	106	
DEED Easement/Right of Way	DE	GRANTEE: Value of easement in CON. Utility easement no set value.	1000			2.50 0.83	20	1	16			5	\$45.33
DEBIT Formatted receipt post payment to RMS copy account	DEBIT	Displays account codes 236 and 313.											
DECLARATION statement	DEC								16			5	\$21.00
DEED of Exchange ▪ \$2.00 is assessed in transfer fees	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	32	2	*	10	\$73.67
DEED Of Gift	DG							1	16	1		5	\$23.00
DEED of Gift & Assumption	DGA	GRANTEE: on assumed amount in VAL field		1000		2.50 0.83	20	1	16	1		5	\$46.33
DEED of Gift w/Life Estate	DGLE							1	16	1		5	\$23.00
DEED Homestead	DH								16			5	\$21.00
DISCLAIMER	DISC								16	1		5	\$22.00

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					038 220	039 213	036	035	301 145	212	014	106	
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	16	1	*	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	16	1	*	5	\$51.67
DEED/LEASE Mineral If deed, \$1.00 transfer fee	DLM	GRANTEE: Value of mineral, oil, gas interest in CON Field. If lease, \$25 maximum tax on gas, oil. If coal or mineral \$50.	1000			2.50 0.83	20	1	16			5	\$45.33
DEED/LEASE Timber If deed, \$1.00 transfer fee	DLT	GRANTEE: Value of timber in CON Field.	1000			2.50 0.83	20	1	16			5	\$45.33

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					038 220	039 213	036	035	301 145	212	014	106	
DEED of Assumption Allows \$.00 in CON and VAL fields	DOA	GRANTOR: based on the equity amount (i.e., the difference between the sale price and the amount assumed). Place assumed value in the VAL field. GRANTEE: based on the full value or sale price in CON.	2000	1000	0.50 0.50	5.00 1.67	20	1	16	1	*	5	\$50.67
DEED of Consolidation	DOC							1	16			5	\$22.00
DEED of Dedication	DOD							1	16			5	\$22.00
DEED of Distribution	DODS							1	16	1	*	5	\$23.00
DEED OF 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	16			5	\$45.33
DEED of Partition	DP	GRANTEE: 039 tax of \$0.50. 212 transfer fee of \$1.75				0.50		1	16	1.75		5	\$24.25

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					038 220	039 213	036	035	301 145	212	014	106		
DEED Pursuant to Divorce	DPD	GRANTEE: 039 tax 0.50.				0.50			1	16	1		5	\$23.50
DEED of Partial Release	DPR								1	16			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	16	1	*		5	\$47.33
DEED of Release	DR	GRANTEE: 039 tax of \$0.50				0.50			1	16			5	\$22.50
DEED of Restricted Covenants	DRC									16			5	\$21.00
DEED of Subordination	DS								1	16			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	16	1	*		5	\$47.33
DEED OF TRUST Additional Security	DTAS									16			5	\$21.00
DEED TAX	DTAX	GRANTOR & GRANTEE: Greater of sale price or value in CON field							1	16	1		5	\$23.00
DEED OF TRUST Construction Loan	DTC	GRANTEE: Amount borrowed in CON field	1000			2.50 0.83	20	1	16				5	\$45.33

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					038 220	039 213	036	035	301 145	212	014	106	
DEED OF TRUST Credit Line	DTCL	GRANTEE: Maximum amount of authorized credit in CON field	1000			2.50 0.83	20	1	16			5	\$45.33
DEED Transfer on Death	DTD	No tax when there is no consideration	1000	2000	1.00 1.00	5.00 1.67	20	1	16	1	*	5	\$51.67
DEED Transfer on Death Revocation	DTDR								16			5	\$21.00
DEED Trustees on Foreclosure Can be used with one amount entered into the CON field when grantor and grantee ax basis is the same.	DTF	GRANTOR: 1 st 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 <u>or</u> sale price in VAL.	2000	1000	1.00 1.00	5.00 1.67	20	1	16	1	*	5	\$50.67

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					038 220	039 213	036	035	301 145	212	014	106	
DEED OF TRUST Modified	DTM	GRANTEE: only on that portion of the amount of bond or other obligation that is in addition to the amount of the original debt on which the tax has been paid. NOTE: The instrument shall certify the amount of original debt. Adding new parties and new collateral does not change the taxing event.	2000	1000		2.50 0.83	20	1	16			5	\$45.33
DEED OF TRUST Revolving Equity Line	DTR	GRANTEE: Tax on <u>difference</u> between new loan principal in CON field and old loan principal in VAL field	2000	1000		2.50 0.83	20	1	16			5	\$45.33
DEED OF TRUST Supplemental	DTS								16			5	\$21.00

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			CON	VAL	State Local	State Local	Deed	VOF	Clerk VSLSA	Tran	RCRF	TTF	
					038 220	039 213	036	035	301 145	212	014	106	
DEED OF TRUST Supplemental Indenture Modified equity line loan, initial issue and supplemental Indenture, or wrap around deed of trust	DTSI	GRANTEE: Tax on <u>difference</u> between new principal in CON field and old principal in VAL field.	2000	1000		2.50 0.83	20	1	16			5	\$45.33
DEED Subdivision	DV								16			5	\$21.00
DEED with Vendor's Lien	DVL	GRANTOR: based on full consideration or value of the interest whichever is greater in CON field. GRANTEE: based on the sum of the CON (consideration) and the ASSUME/VAL (value of Deed of Trust).	2000	1000	1.00 1.00	7.50 2.50	20	1	32	1	*	10	\$76.00
FEDERAL ORDER/DECREE Affecting Title To Real Estate	FODAR								16			5	\$21.00
GRANT , Escheat	GRANT								16			5	\$21.00
HAZARDOUS WASTE Memorandum	HWM	No taxes or fees apply. State exempt											\$0.00

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			CON	VAL	State Local	State Local	Deed	VOF	Clerk VSLA	Tran	RCRF	TTF		
					038 220	039 213	036	035	301 145	212	014	106		
LIEN for Assessment of Condominium	LAC									16			5	\$21.00
LIST OF HEIRS	LH	Must be recorded in Will Book per §§64.1-134,135								16			5	\$21.00
LIEN Mechanics	LM									16			5	\$21.00
LIEN by Property Owner's Assoc.	LN									16			5	\$21.00
LIEN Notice by Taxpayer	LNT									16			5	\$21.00
LIS PENDENS Zoning ordinance violation	LPZ													\$0.00
MASTER DEED OF TRUST	MDT									16			5	\$21.00
MEMORANDUM of Lien	MEML									16			5	\$21.00
MARRIAGE LICENSE	ML									16			5	\$21.00
NOTICE of Attachment	NA									16			5	\$21.00
NOTICE of Lien	NL									16			5	\$21.00
NOTICE of Lis Pendens	NLP									16			5	\$21.00
NOTICE of Relinquish/ Acceptance	NRA									16			5	\$21.00

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					038 220	039 213	036	035	301 145	212	014	106		
ORDER Annexation	OAN									16			5	\$21.00
ORDER Confirming Condemnation	OCC													\$0.00
ORDER Confirm Certificate Revision	OCCR													\$0.00
ORDER Confirming Draw down	OCD									16			5	\$21.00
ORDER Decree Appt Guardian	ODAG									16			5	\$21.00
ORDER/DECREE Affecting Title	ODAR									6			5	\$21.00
ORDER/DECREE Bankruptcy Bankruptcy Certificate	ODRB									16			5	\$21.00
ORDER Drilling Units	ODU	Clerk fee of \$10.00 plus Clerk fee of \$1/page per §45.1-361.26								10				\$10.00
ORDER Escheat Verdict	OEV	No taxes or fees apply. State exempt												
ORDER Immunity from Annexation	OIA									16			5	\$21.00
ORDER Name Change	ONC	No taxes or fees apply												

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					038 220	039 213	036	035	301 145	212	014	106		
ORDER Name Change Pursuant to Divorce	ONCD	No taxes								16			5	\$21.00
OPTION	OP	GRANTEE: Option paid amount in CON field	1000			2.50 0.83				16			5	\$24.33
OPTION with Lease	OPL									16			5	\$21.00
OVERSIZED PLAT/MAP	OPM	301 clerk fee is \$13.50								15			5	\$20.00
ORDINANCE	ORD									16			5	\$21.00
ORDER	ORDER									16			5	\$21.00
ORDINANCE of Vacation/Abandon	ORDV									16			5	\$21.00
OTHER	OTHER									16			5	\$21.00
POWER OF ATTORNEY	PA									16			5	\$21.00
POWER OF ATTORNEY Revocation	PAR									16			5	\$21.00
PLATS/MAPS with Dedication	PLD									16			5	\$21.00
PERMANENT LOAN Deed of Trust	PLDOT	GRANTEE: tax on difference between permanent loan amount in CON field and old construction loan balance in VAL field	2000	1000		2.50 0.83	20	1		16			5	\$45.33
PLATS/MAPS	PM									16			5	\$21.00

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					038 220	039 213	036	035	301 145	212	014	106			
REPORT of Board Findings or Order	RBFO	301 clerk fee is \$10								10					\$10.00
REAL ESTATE AFFIDAVIT NOTE: Same as AFI	REA	Must be recorded in Will Book per §§64.1-134,135								16			5		\$21.00
DOCUMENT OF RESCISSION	REC									16			5		\$21.00
REAL ESTATE INVESTMENT TRUST	REIT									16			5		\$21.00
RELEASE Right of First Refusal	RELFR									16			5		\$21.00
REMOTE Formatted receipt post payment to RMS subscriber fee account	REMOTE	Displays account codes 348 and 415													
RESTRICTION	REST									16			5		\$21.00
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			1.80 0.60	20	1	16				5		\$44.40
RIGHT OF FIRST REFUSAL	RFR									16			5		\$21.00

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RE-RECORDING of Instrument	RI	212 transfer fee of \$1 and 035 VOF fee of \$1 applies if change in grantee name or property description								16			5	\$21.00
RIDER	RIDER									16			5	\$21.00
RELEASE Lis Pendens	RLP									16			5	\$21.00
RELEASE Mechanics Lien	RML									16			5	\$21.00
REASSIGNMENT Parking Space	RPS									16			5	\$21.00
SUBORDINATE Agreement	SAG									16			5	\$21.00
SUBSTITUTE TRUSTEE	ST									16			5	\$21.00
WRITTEN ACT of Reentry	WAR	GRANTEE: Claim value in CON	1000			2.50 0.83	20	1		16			5	\$45.33
WAIVER	WAV									16			5	\$21.00
WILL Copies & Intestate Affidavits	WILL	Intestate Affidavits: must be recorded in Will Book per §§64.1-134,135								16			5	\$21.00