

**CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES**

CIRCUIT COURT

CIRCUIT COURT FEES

RECORDATION TAX

Assessing Department:

Circuit Court

Collecting Department:

Circuit Court

Description:

A city recordation tax is imposed on the state recordation collectable tax for the first recordation of each taxable instrument. The clerk of the circuit court of the city collecting the recordation tax shall pay the amount to the city of salem treasurer. For such services in collecting such tax, the clerk shall be compensated in the amount of five (5%) percent of the amount so collected.

Rate or Fee

The tax in an amount equal to one-third of the amount of the state recordation collectable for the state on the first recordation of each taxable instrument; provided, that no tax shall be imposed under this section upon any instrument on which the state recordation tax is \$.50 specifically. A deed or other instrument conveys, or covers shall relate to property located in the city.

Legal Authorization:

Ordinances, Effective date: (07-22-2010)

Salem City Code, Chapter 82, Article IX, Sections 82-255-256

Code of Virginia, Title 58.1, Subtitle I, Chapter 8, Section 58.1-3800-3811