

VIRGINIA ACTS OF ASSEMBLY -- 2010 SESSION

CHAPTER 266

An Act to amend and reenact §§ 58.1-1718 and 58.1-3805 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 58.1-1717.1, relating to a fee on the recordation of a list of heirs or additional information regarding a person who dies intestate.

[S 692]

Approved April 8, 2010

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-1718 and 58.1-3805 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 58.1-1717.1 as follows:

§ 58.1-1717.1. Tax in lieu of probate tax.

A \$25 fee is hereby charged on the recordation of a list of heirs pursuant to § 64.1-134 or an affidavit pursuant to § 64.1-135 unless a will has been probated for the decedent or there has been a grant of administration on the decedent's estate.

§ 58.1-1718. City or county probate tax.

In addition to the state tax and fee imposed by §§ 58.1-1712 and 58.1-1717.1, the governing body of any county and the council of any city may, as provided in § 58.1-3805, (i) impose a county or city tax in an amount equal to one-third of the amount of the state tax on the probate of a will or grant of administration on the probate of every such will or grant of administration as provided in § 58.1-3805 and (ii) charge a \$25 fee for the recordation of a list of heirs pursuant to § 64.1-134 or an affidavit pursuant to § 64.1-135, as provided in § 58.1-1717.1. Such tax shall be in an amount equal to one-third of the amount of the state tax on such probate of a will or grant of administration.

§ 58.1-3805. Levy.

In addition to the state tax and fee imposed by §§ 58.1-1712 and 58.1-1717.1, the governing body of any county or the council of any city is hereby authorized to may (i) impose a city or county tax in an amount equal to one-third of the amount of the state tax on the probate of a will or grant of administration on the probate of every such will or grant of administration in an amount equal to one-third of the state tax on such probate of a will or grant of administration and (ii) charge a \$25 fee for the recordation of a list of heirs pursuant to § 64.1-134 or an affidavit pursuant to § 64.1-135, as provided in § 58.1-1717.1.