

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

**CIRCUIT COURT**

**CIRCUIT COURT FEES**

**PROBATE TAX**

**Assessing Department:**

Circuit Court

**Collecting Department:**

Circuit Court

**Description:**

A city probate tax is imposed on the probate of every will or grant of administration as provided in Code of Virginia 58.1-3805.

**Rate or Fee**

The City Probate Tax is in the amount equal to one-third (1/3) of the amount of the State Probate Tax on a probate of a will or grant of administration. The clerk of circuit court will collect this tax for the city and shall be compensated in the amount of five percent (5%) of the amount collected and remitted upon each instrument taxable under this section recorded in his office. Such compensation shall be paid out of the city treasury.

**Legal Authorization:**

**Code of Virginia, Title 58.1, Subtitle I, Chapter 17, Article 3, Section 58.1-1718; Title 58.1, Subtitle III, Chapter 38, Article 2, Section 58.1-3805**