



Code of Virginia
Section 58.1-811
Deeds & Transfers Pursuant to Divorce

§ 58.1-811. (Contingent effective date) Exemptions.

A. The taxes imposed by §§ 58.1-801 and 58.1-807 shall not apply to any deed conveying real estate or lease of real estate:

...

15. Pursuant to any deed of partition, or any combination of deeds simultaneously executed and having the effect of a deed of partition, among joint tenants, tenants in common, or coparceners; or

16. Pursuant to any deed transferring property pursuant to a decree of divorce or of separate maintenance or pursuant to a written instrument incident to such divorce or separation.

...

(Code 1950, §§ 58-54.1, 58-55.1, 58-58, 58-61, 58-64, 58-64.1; 1952, cc. 191, 461; 1956, c. 377; 1964, cc. 19, 361; 1970, cc. 313, 420, 772; 1971, Ex. Sess., c. 60; 1972, cc. 186, 250; 1973, cc. 139, 336; 1975, c. 249; 1976, c. 558; 1977, cc. 398, 418; 1978, c. 714; 1979, cc. 559, 566; 1980, c. 652; 1981, cc. 267, 443; 1982, cc. 436, 630, 633, 651; 1983, c. 89; 1984, cc. 397, 428, 675; 1985, c. 134; 1988, cc. 429, 738; 1990, c. 289; 1992, cc. 574, 575; 1994, c. 429; 1995, cc. 127, 303; 1998, c. 333; 1999, c. 400; 2000, cc. 393, 602; 2004, cc. 492, 626; 2005, cc. 93, 928; 2006, c. 922; 2007, cc. 233, 639, 813, 896; 2009, cc. 574, 864, 871; 2013, cc. 390, 766; 2014, c. 338; 2016, cc. 37, 662; 2017, cc. 103, 442; 2018, cc. 854, 856.)

(Note: depending on which version of code is in effect, the words "Pursuant to any..." at the beginning of paragraphs 15 and 16 may be replaced with "When it is a...".)