

*Course Name:* **Real World Real Estate: Deeds & Zepplins**

*Course Presenter:* Phillip G. Hearl, Esq., Attorney at Law, Abingdon, Virginia

*Overview:* This Course will educate new Virginia attorneys on the components of a Deed with particular emphasis on identifying the proper Grantors for a deceased property owner

### **COURSE OUTLINE**

#### **I. Deeds— Code vs Clerks**

- *Bar Number [§17.1-223(B)]*

Every Deed must list the VA Bar Number of the preparing Attorney; however, some Clerk's apply that requirement to every recorded instrument, even Certificates of Satisfaction. Know your local Clerk requirements.

- *Tax Map Number(s) [§17.1-252]*

AKA "Help the Local Tax Assessor Act".

Tax Map Number vs PIN. All SW Va tax offices use a "Tax Map Number" except for Wise County and City of Norton, and they want to know the "PIN". Wise/Norton will have a Tax Map Number but their Clerk wants the PIN. Jurisdictions outside SW Va will also use "account numbers".

Tax Map Number creation conventions vary by local Commissioners. Best source is the local Commissioner of Revenue or Treasurer Office records. compiler sites like VamaNet or from GIS sites, but note that some SW Va GIS sites have "phantom" Map Numbers that exist on the GIS sites but not within the Treasurer records.

Applies to every land record instrument such as a Deed, Deed of Trust, Assignment of Rents, Certificates of Satisfaction.

- *Assessed Value/FMV vs Sales Price [§58.1-812]*

If conveying only a part of a tax parcel, use sales price. Otherwise, use the total assessed value established by the Commissioner of Revenues Office.

These are required by statute to be updated every four years and are based on "Fair Market Value" determined Virginia licensed real estate appraisers.

- *Exemptions [§58.1-812]*

There are many exemptions for the payment of recording taxes, but the most common are: Deed between Spouses, Deeds of Gift, Deeds in contemplation of divorce, Deeds into and out of corporations and limited liability companies, Deeds to and from government bodies and agencies.

Differentiate between filing fees and taxes. Even if an instrument is exempt from taxes, the filing fees must still be paid.

Site for calculating recording fees/taxes:

<http://ccdeedcalc.courts.state.va.us>

- *Title Insurance Underwriter [§17.1-223(B)]*

This is referring to the big title insurance company, not your local title insurance agent.

While this information is required, you are allowed to put “Unknown” if you are doing a Deed that does not involve title insurance such as for divorce.

If you see a title insurance underwriter listed with whom you have a relationship, you can sometimes request a copy of an existing policy and then only update the title from the prior policy date.

While required, many local Courts ignore it.

- *Cover Sheets [§17.1-227.1]*

There are Pros and Cons to using a Cover Sheet. On the one hand, if you are creating that sheet, you can insure that names are correctly listed. On the other hand, if you enter something wrong, then you are the only one that can be blamed for a mis-indexed instrument.

Only Russell County in SW Virginia requires these.

Most SW Virginia localities now allow online recording through paid, third-party site like Simplifile®. One must enter base information into their system that is similar to a cover sheet, but is not the same and if a jurisdiction requires a cover sheet, that must be done separately.

Site for creating Cover Sheets:

<http://vlrcs.courts.state.va.us/?circuitName=russell&lrcsReq=y>

- *If It's Recorded, It's Good* [§17.1-223(D)]

Recordation cures ills like missing Bar Number, Tax Map Numbers, Assessed Value for purposes of transferring title to the real estate, but such missing information may cause problems with taxing authorities.

## II. Legal Descriptions

- *Can you find the property?*

Metes and Bounds Sample:

*BEGINNING* on a red oak by a branch, a corner to the Jefferson Lilly lands, running thence up a hollow with a line of said lands, S 23 W 12 4/5 poles to a small locust; thence S 7 E 25 poles to a poplar; thence S 27 E 22 poles to a small white oak; thence leaving the hollow and running up the side of the mountain, S 16 E 11 4/5 poles to a small hickory; thence S 4 1/2 E 13 1/5 poles to a gum; thence S 2 E 12 poles to a small chestnut oak; thence S 1 E 11 poles to a small chestnut; thence S 15 E 13-1/2 poles to a chestnut; thence S 20 E 32 poles to a planted stone on the top of the mountain; thence along the top N 81 E 4 poles; thence S 68 E 11 poles; thence S 85 E 13 poles; thence N 75 E 10 1/2 poles; thence N 49 E 17 1/4 poles; thence N 63 E 11 poles to a dead pine, corner to Margaret J. Cunningham's share; thence down the side of the mountain with her line, S 22-1/2 W 106 poles to a small spruce pine to the point of a ridge between two branches; thence down the hollow, N 27 W 8 4/5 poles to a poplar on the west side of the branch; thence N 28 W 65 poles to a stake in the old Henry Duncan line; thence with said line, S 59 W 32 poles to a stake on the north side of the branch in D. H. Duncan's line, corner to said Duncan; thence up the hillside with said D. H. Duncan's line, S 35 E 12 1/2 poles to a tall white pine on top of a sharp ridge, corner to the Jefferson Lilly lands; thence down the hillside with a line of said lands, S 61 E 7 poles to the *BEGINNING*.

See Exhibit plat.

GIS Maps, and Google Earth are all helpful for determining overall location and the relationship of properties to one another but neither has any legally enforceable effect on the property boundaries as that is limited to the legal description in a Deed.

- *How to Read a Plat [Attachment]*

Four 90 Degree quadrants

- *Lawyer vs Engineer.* A lawyer who handles real estate transactions regularly should be able to read and understand any legal description to the point of even being able to locate the property in the world, but it takes a licensed surveyor to determine encroachments.
- *Surveys & Title Insurance* – If you can't figure it out, title insurance will not help as all title insurers will require a survey plat unless you are a Bank.

### III. **Zepplins & Other “Airships”**

- *Examples of Non-Probate Transfers.*
  - Survivorship – Tenants by Entireties avoids 1 year lookback for claims by estate creditors.
  - RTOD (Revocable Transfer on Death) Deeds – Does not avoid 1 year lookback for claims by estate creditors.
  - Living Trusts – avoids 1 year lookback for claims by estate creditors subject to fraudulent/voluntary conveyance rules.
- *Wills*
  - Recordation vs Admission to Probate. A Will becomes the “Deed” unless the Will gives the personal representative a job to do with the real estate.
  - Personal Representative or Devisees? Vast majority of conveyances will require signatures from the devisees and not the personal representatives. Personal representatives do have “springing” authority if the Will incorporates the “powers” and authorizes a sale by the personal representative (*Yamada v McLeod*, 243 VA 222, 1992).
  - Foreign Wills. Personal representative can act without qualifying locally in most cases.
- *Intestate Succession – No Authority of Personal Rep to sell absent Order to contrary.*

# BOLLING & HEARL

ATTORNEYS AT LAW

## PHILLIP G HEARL

ATTORNEY AT LAW

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• [inquiry@bhlaw.info](mailto:inquiry@bhlaw.info) •

Phillip Hearl is a principle in the law firm of Bolling & Hearl, P. C.. Phillip's practice is limited to assisting clients in obtaining, managing, selling and disposing of their personal and business assets using his expertise in Real Estate Law, Business Law, and Estate Planning. He has handled thousands of residential and commercial real estate transactions as settlement agent and as counsel for lenders and individual buyers and sellers. His expertise includes documenting residential and commercial real estate and other asset-secured loan transactions, the role of licensed real estate agents in transactions, all aspects of title insurance, and real estate development issues, including the formation and operation of residential and commercial condominiums. Phillip has served as counsel to the Southwest Virginia Association of Realtors® for many years.

Phillip also regularly advises clients in establishing, buying and selling businesses. He has organized hundreds of business entities, including corporations, limited liability companies, and non-profits. Phillip regularly works with business clients to establish buy-sale arrangements, document asset and stock purchase transactions, create customized forms for clients' use, manage employees, craft succession planning documents, and draft contracts for various business purposes. Phillip represents many providers of health care services and has particular knowledge of the health care field.

As an intermediate estate planner, Phillip counsels clients on asset management and transfer strategies during life and after death. Phillip uses tools such a revocable Trusts, Wills, durable Powers of Attorney and credit shelter planning to protect clients from adverse legal consequences that can arise upon disability and death.

A native of southwest Virginia, Phillip earned a Bachelor of Science Degree in Finance, Insurance & Business Law from Virginia Tech, and graduated with a Juris Doctor Degree in 1989 from the University of Virginia School of Law. Phillip is a member of the Virginia State Bar and has been qualified to practice law in the United States District Court for the Western District of Virginia, the United States Bankruptcy Court for the Western District of Virginia, and the Fourth Circuit Court of Appeals of the United States.

This Document Was Prepared By:

**BOLLING & HEARL**

ATTORNEYS AT LAW

P. O. Box 1806  
ABINGDON, VIRGINIA 24212  
276•676•2022

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**VIRGINIA STATE BAR ID OF PHILLIP G. HEARL: 30034**

**TAX MAP NO. OF SOURCE OF PROPERTY CONVEYED: 005-5-174**

**TAX ASSESSED VALUE: \$397,600.00**

**TITLE INSURANCE UNDERWRITER: Fidelity National Title Insurance Company**

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THIS DEED is made and entered into on this the 31st day of March, 2020 by and between **Todd E. PILLION** and **Amanda L. PILLION**, parties of the first part as Grantors, and **Taylor Y. LINDSEY** and **Sarah Churchill LINDSEY**, husband and wife, as Tenants by the Entireties with the Right of Survivorship as at Common Law, parties of the second part as Grantees.

**WITNESSETH:**

THAT FOR and in consideration of the sum of Five Hundred Fifteen Thousand and No/100 Dollars (\$515,000.00), cash in hand paid, the receipt and sufficiency of which is hereby acknowledged, the parties of the first part do hereby bargain, grant, sell and convey, **WITH GENERAL WARRANTY AND ENGLISH COVENANTS OF TITLE**, unto the said Taylor Y. Lindsey and Sarah Churchill Lindsey, husband and wife, parties of the second part, as Tenants by the Entireties with the Right of Survivorship as at Common Law, all those certain lots or parcels of real estate, together with all improvements thereon and appurtenances thereunto belonging, situate and being in the Town of Abingdon, Washington County, Virginia, known and designated as **Lot Nos. 174, 175, 176 and 177** on that certain plat entitled in part, **“White Addition No. 2 to Abingdon, Virginia Sold at Public Auction June 22, 1943,”** a copy of which is of record in the Office of the Clerk, Circuit Court of Washington County, Virginia in Deed Book 197, Page 139, reference to which is hereby made, which lots front on the north line of Stonewall Avenue 138.8 feet, are designated on Tax Map No. 005-15-174, and are bounded and described in one parcel as follows:

**BEGINNING** at a stake in the northeast corner of the intersection of Court Street with Stonewall Avenue; thence with the east line of Court Street, N 19 40 W 132.2 feet; thence N 21 06 W 22.4 feet to a stake in the north line of said lots; thence with the north line of said lots, N 56 05 E 101.90 feet to a stake, corner to Lot Nos. 177 and 178; thence with the division line between said Lot Nos. 177 and 178, S 33 55 E 150 feet to a stake in the north line of said Stonewall Avenue; thence with the north line of said Avenue, S 56 05 W 138.80 feet to the **BEGINNING**.

This conveyance is expressly subject to and beneficiary of any and all reservations, restrictions and easements, and rights of way of record in the aforesaid Clerk's Office to the extent that the same may lawfully apply to the property hereby conveyed, specifically including those Restrictions, Conditions and Easements for Stonewall Heights of record in said Clerk's Office in Deed Book 181, Page 226.

**AND BEING** the same real estate conveyed to Todd E. Pillion and Amanda L. Pillion by Deed dated June 30, 2006 and recorded in the Office of the Clerk, Circuit Court of Washington County, Virginia as Instrument No. 060004988, reference to which is hereby made for a more particular description of the real estate hereby conveyed.

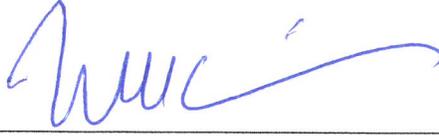
This conveyance is expressly subject to and beneficiary of any and all reservations, restrictions and easements of record in the aforesaid Clerk's Office to the extent that the same may lawfully apply to the property hereby conveyed.

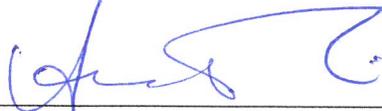
It is understood and agreed that the parties of the second part are to have and to hold said property as tenants by the entireties with the right of survivorship in accordance with the provisions of Virginia Code §55.1-136, as amended.

*Remainder of Page Intentionally Blank*

*Signature Page to Follow*

WITNESS the following signatures and seals:

  
\_\_\_\_\_(SEAL)  
TODD E. PILLION

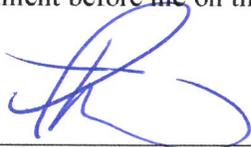
  
\_\_\_\_\_(SEAL)  
AMANDA L. PILLION

COMMONWEALTH of VIRGINIA;  
COUNTY of WASHINGTON; to wit:

Todd E. Pillion and Amanda L. Pillion, whose identities are known to me personally or proven by acceptable photographic evidence, acknowledged the foregoing instrument before me on this the 31st day of March, 2020.

My Commission Expires:

31 Jun 2020



Notary Public

PHILLIP GREGORY HEARL  
NOTARY PUBLIC  
REG. #7696934  
COMMONWEALTH OF VIRGINIA  
MY COMMISSION EXPIRES JULY 31, 2020

**RETURN TO DOCUMENT PREPARER AFTER RECORDING**  
GRANTEE'S ADDRESS FOR TAX PURPOSES:

205 STANWELL HEIGHTS  
ABINGDON VA 24210

INSTRUMENT 202001563  
RECORDED IN THE CLERK'S OFFICE OF  
WASHINGTON COUNTY CIRCUIT ON  
MARCH 31, 2020 AT 03:59 PM  
\$515.00 GRANTOR TAX WAS PAID AS  
REQUIRED BY SEC 58.1-802 OF THE VA. CODE  
STATE: \$257.50 LOCAL: \$257.50  
PATRICIA S. MOORE, CLERK  
RECORDED BY: HSD

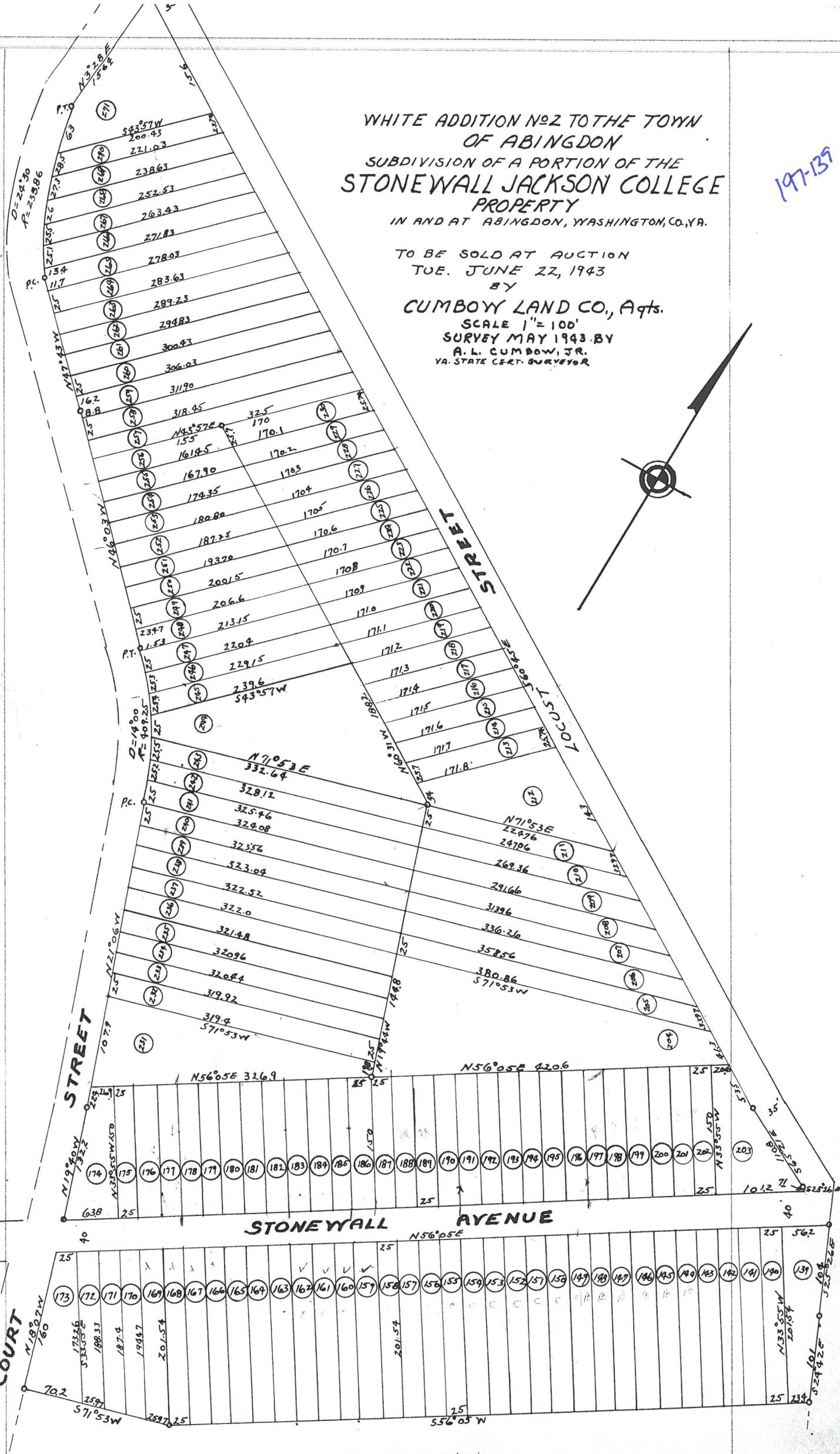
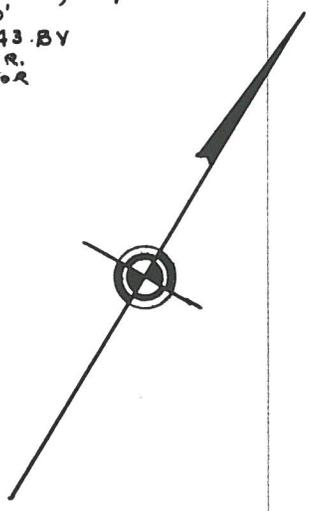
WHITE ADDITION NO 2 TO THE TOWN  
OF ABINGDON  
SUBDIVISION OF A PORTION OF THE  
STONEWALL JACKSON COLLEGE  
PROPERTY  
IN AND AT ABINGDON, WASHINGTON, CO., VA.

197-137

TO BE SOLD AT AUCTION  
TUE. JUNE 22, 1943

BY  
CUMBOY LAND CO., Apts.

SCALE 1" = 100'  
SURVEY MAY 1943 BY  
A. L. CUMBOY, JR.  
VA. STATE CERT. SURVEYOR





THIS DEED, made and entered into on this the 7th day of May, 2008, by and between EVELYN S. GILBERT, TRUSTEE OF THE EVELYN S. GILBERT TRUST U/T/A DTD FEBRUARY 8<sup>TH</sup> 2005, hereinafter referred to as Grantor; and ED D. AGUAS and wife, ELENA Y. AGUAS, hereinafter referred to as Grantees;

**WITNESSETH:**

THAT for and in consideration of the sum of TEN (\$10.00) DOLLARS, cash in hand paid, and other good and valuable considerations, the receipt of all of which is hereby acknowledged, the Grantor has bargained and sold and do hereby grant, transfer and convey, With General Warranty and English Covenants Of Title, unto the Grantees, as tenants by the entireties, with right of survivorship as at common law, all that certain lot or parcel of land, together with all improvements thereon and appurtenances thereunto belonging, situate in the City of Bristol, Virginia, and more particularly described as follows:

**PARCEL #1**

**BEGINNING** at a point on the east side of Peters Street 66.25 feet south of its intersection with Norway Street; thence south with Peters Street 66.25 feet to property of Grace Denny; thence with her line east 104 feet to a stake; thence north in a line parallel with Peters Street 66.25 feet to a stake 66.25 feet south of Norway Street; thence west in a line parallel with Norway Street 104 feet to the **POINT OF BEGINNING**, and being the same property conveyed to The Evelyn S. Gilbert Trust U/T/A DTD February 8<sup>th</sup> 2005 by Deed dated October 1, 2007, from Kent Tignor and wife, Beverly Tignor, of record in said Clerk's Office as Instrument Number 070002377.

The property described above is commonly known as 105 Peters Street, Bristol, Virginia.

**PARCEL #2**

**BEING LOT NO. 9 IN BLOCK 4 ACCORDING TO PLAT ENTITLED "GENERAL PLAN FOR DEVELOPMENT OF HIGHLAND PARK, BRISTOL, VIRGINIA"**, dated April 1, 1925, of record in the Circuit Court Clerk's Office at Bristol, Virginia in Plat Book 1, page 25, which Plat is incorporated herein by reference and made a part hereof, said lot fronting 48.33 feet on the East side of Peters Street and running back between parallel lines 146.3 feet in an Easterly direction to the line of Lot 6 in Block 4, and being the same property conveyed to The Evelyn S. Gilbert Trust U/T/A DTD February 8<sup>th</sup> 2005 by Deed dated October 1, 2007, from Kent Tignor and wife, Beverly Tignor, of record in said Clerk's Office as Instrument Number 070002374.

The property described above is commonly known as 109 Peters Street, Bristol, Virginia.

These conveyances are made subject to applicable restrictions and easements of record and visible easements.

**MAP NO. 35 1 4 9**

**TO HAVE AND TO HOLD** said property, together with all improvements thereon and appurtenances thereunto in any wise belonging, unto said Grantees, as tenants by the entireties, with right of survivorship as at common law.

PREPARED BY:

***Icenhour  
& Edens***

Attorneys at Law  
BRISTOL, TENNESSEE

*Allison Williams*

## § 17.1-223. Duty of clerk to record writings, etc., and make index

A. Every writing authorized by law to be recorded, with all certificates, plats, schedules or other papers thereto annexed or thereon endorsed, upon payment of fees for the same and the tax thereon, if any, shall, when admitted to record, be recorded by or under the direction of the clerk on such media as are prescribed by § 17.1-239. However, unless a cover sheet is submitted with the writing in accordance with § 17.1-227.1, the clerk has the authority to reject any writing for recordation unless (i) as to any individual who is a party to such writing, the surname only of such individual is underscored or written entirely in capital letters in the first clause of the writing that identifies the names of the parties; (ii) each page of the writing is numbered consecutively; (iii) in the case of a writing described in § 58.1-801 or 58.1-807, the amount of the consideration and the actual value of the property conveyed is stated on the first page of the writing; (iv) the laws of the United States or the Commonwealth under which any exemption from recordation taxes is claimed is clearly stated on the face of the writing; and (v) the name of each party to such writing under whose name the writing is to be indexed as grantor, grantee, or both is listed in the first clause of the writing that identifies the names of the parties and identified therein as grantor, grantee, or both, as applicable. Such writing, once recorded, may be returned to any party to such writing who is identified therein as a grantee unless otherwise indicated clearly on the face of the writing, or any cover sheet, including an appropriate current address to which such writing shall be returned.

B. The attorney or party who prepares the writing for recordation shall ensure that the writing satisfies the requirements of subsection A and that (i) the social security number is removed from the writing prior to the instrument being submitted for recordation, (ii) a deed conveying residential property containing not more than four residential dwelling units states on the first page of the document the name of the title insurance underwriter insuring such instrument or a statement that the existence of title insurance is unknown to the preparer, and (iii) a deed conveying residential property containing not more than four residential dwelling units states on the first page of the document that it was prepared by the owner of the real property or by an attorney licensed to practice law in the Commonwealth where such statement by an attorney shall include the name and Virginia State Bar number of the attorney who prepared the deed, provided, however, that clause (iii) shall not apply to deeds of trust or to deeds in which a public service company, railroad, or cable system operator is either a grantor or grantee, and it shall be sufficient for the purposes of clause (iii) that deeds prepared under the supervision of the Office of the Attorney General of Virginia so state without the name of an attorney or bar number.

C. A writing that appears on its face to have been properly notarized in accordance with the Virginia Notary Act (§ 47.1-1 et seq.) shall be presumed to have been notarized properly and may be recorded by the clerk.

D. If the writing is accepted for recordation in the deed books, it shall be deemed to be validly recorded for all purposes. Such books shall be indexed by the clerk as provided by § 17.1-249 and carefully preserved. Upon admitting any such writing or other paper to record, the clerk shall endorse thereon the day and time of day of such recordation. More than one book may be used contemporaneously under the direction of the clerk for the recordation of the writings

mentioned in this section whenever it may be necessary to use more than one book for the proper conduct of the business of the clerk's office.

Code 1919, § 3392, § 17-59; 1926, p. 465; 1934, p. 514; 1979, c. 527; 1983, c. 293; 1985, c. 246; 1986, c. 167; 1990, c. 374; 1996, c. [454](#);1998, c. [872](#);2004, c. [336](#);2007, c. [451](#);2008, cc. [117](#), [814](#), [823](#), [833](#);2012, c. [74](#);2013, c. [193](#);2014, c. [338](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

## § 17.1-252. Indexing by tax map reference number

Circuit court clerks in those localities with a unique parcel identification system shall require that any deed or other instrument conveying or relating to an interest in real property bear, on the first page of the deed or other instrument, or state in the cover sheet submitted with the deed or other instrument, the tax map reference number or numbers, or the parcel identification number (PIN) or numbers, of the affected parcel or parcels. Upon admitting the deed or other instrument to record, the clerk may, in addition to any other indexing required by law, index the deed or other instrument by the tax map reference number or numbers or by the parcel identification number or numbers.

1982, c. 597, § 17-79.3; 1986, c. 21; 1988, c. 116; 1992, c. 478; 1996, c. 231; 1997, cc. 224, 902; 1998, cc. 75, 872; 1999, cc. 133, 163; 2000, cc. 440, 446; 2014, c. 338.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

## § 58.1-812. Payment prerequisite to recordation; exceptions; assessment and collection of tax; penalty for misrepresentation

A. Except as otherwise provided in this chapter, no deed, deed of trust, contract or other instrument shall be admitted to record without the payment of the tax imposed thereon by law and the fee pursuant to § 58.1-817, as applicable. However, after payment of the tax imposed by this chapter, when an instrument is first offered for recordation, such instrument may thereafter be recorded in the office of any other clerk without the payment of any tax except any local recordation tax as provided in Article 1 (§ 58.1-3800 et seq.) of Chapter 38. Any instrument may also be recorded free of tax and fee in the office of the clerk where such instrument was originally recorded when the record containing such instrument has been destroyed.

B. The tax on every deed, deed of trust, contract or other instrument shall be determined and collected by the clerk in whose office the instrument is first offered for recordation. The clerk may ascertain the consideration of the deed or of the instrument, the actual value of the property conveyed, and the qualification of the deed or instrument for any exemption claimed by inquiry, affidavit, declaration or other extrinsic evidence acceptable to the clerk. The fee shall be \$1 on every recorded deed pursuant to § 58.1-817 and shall be collected by the clerk in whose office the deed is offered for recordation.

C. Any person who knowingly misrepresents the consideration for the interest in property conveyed by a deed or other instrument or any of the other information requested by the clerk of court pursuant to this section shall be guilty of a Class 1 misdemeanor. If an understatement of the consideration is false or fraudulent with intent to evade a tax, a penalty equal to 100 percent of the tax due on the understatement shall be added to the amount of the tax due, plus interest on the tax at a rate determined in accordance with § 58.1-15 from the time the tax was required by law to be filed until paid.

D. Except as otherwise specifically provided, nothing contained in this chapter shall limit the right of the parties to any deed, deed of trust, contract, lease, or other instrument to allocate responsibility for the payment of the recordation taxes and fees imposed under this chapter among themselves in any manner they determine. A clerk who in good faith collects such taxes and fees upon recordation of a deed, deed of trust, contract, lease, or other instrument in reliance upon information provided by the person submitting such deed, deed of trust, contract, lease, or other instrument for recordation shall have no personal liability for any deficiency in the amount of such taxes or fees collected that is later determined to be due and payable.

Code 1950, §§ 58-63, 58-65; 1978, c. 693; 1984, c. 675; 1988, cc. 421, 738; 2004, c. 990; 2009, cc. 95, 686; 2015, cc. 434, 488.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

This section has more than one version with varying effective dates. Scroll down to see all versions.

## § 58.1-811. (Contingent expiration date — see note) 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:

1. To an incorporated college or other incorporated institution of learning not conducted for profit, where such real estate is intended to be used for educational purposes and not as a source of revenue or profit;
2. To an incorporated church or religious body or to the trustee or trustees of any church or religious body, or a corporation mentioned in § 57-16.1, where such real estate is intended to be used exclusively for religious purposes, or for the residence of the minister of any such church or religious body;
3. To the United States, the Commonwealth, or to any county, city, town, district, or other political subdivision of the Commonwealth;
4. To the Virginia Division of the United Daughters of the Confederacy;
5. To any nonstock corporation organized exclusively for the purpose of owning or operating a hospital or hospitals not for pecuniary profit;
6. To a corporation upon its organization by persons in control of the corporation in a transaction which qualifies for nonrecognition of gain or loss pursuant to § 351 of the Internal Revenue Code as it exists at the time of the conveyance;
7. From a corporation to its stockholders upon complete or partial liquidation of the corporation in a transaction which qualifies for income tax treatment pursuant to § 331, 332, 333, or 337 of the Internal Revenue Code as it exists at the time of liquidation;
8. To the surviving or new corporation, partnership, limited partnership, business trust, or limited liability company upon a merger or consolidation to which two or more such entities are parties, or in a reorganization within the meaning of § 368(a)(1)(C) and (F) of the Internal Revenue Code as amended;
9. To a subsidiary corporation from its parent corporation, or from a subsidiary corporation to a parent corporation, if the transaction qualifies for nonrecognition of gain or loss under the Internal Revenue Code as amended;
10. To a partnership or limited liability company, when the grantors are entitled to receive not less than 50 percent of the profits and surplus of such partnership or limited liability company, provided that the transfer to a limited liability company is not a precursor to a transfer of control of the assets of the company to avoid recordation taxes;
11. From a partnership or limited liability company, when the grantees are entitled to receive not less than 50 percent of the profits and surplus of such partnership or limited liability company,

provided that the transfer from a limited liability company is not subsequent to a transfer of control of the assets of the company to avoid recordation taxes;

12. To trustees of a revocable inter vivos trust, when the grantors in the deed and the beneficiaries of the trust are the same persons, regardless of whether other beneficiaries may also be named in the trust instrument, when no consideration has passed between the grantor and the beneficiaries;

13. When the grantor is an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code that is organized and operated primarily to acquire land and purchase materials to erect or rehabilitate low-cost homes on such land, which homes are sold at cost to persons who otherwise would be unable to afford to buy a home through conventional means;

14. When it is a 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

15. When it is a 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.

B. The taxes imposed by §§ 58.1-803 and 58.1-804 shall not apply to any deed of trust or mortgage:

1. Given by an incorporated college or other incorporated institution of learning not conducted for profit;

2. Given by the trustee or trustees of a church or religious body or given by an incorporated church or religious body, or given by a corporation mentioned in § 57-16.1;

3. Given by any nonstock corporation organized exclusively for the purpose of owning and/or operating a hospital or hospitals not for pecuniary profit;

4. Given by any local governmental entity or political subdivision of the Commonwealth to secure a debt payable to any other local governmental entity or political subdivision;

5. Securing a loan made by an organization described in subdivision A 13;

6. Securing a loan made by a county, city, or town, or an agency of such a locality, to a borrower whose household income does not exceed 80 percent of the area median household income established by the U.S. Department of Housing and Urban Development, for the purpose of erecting or rehabilitating a home for such borrower, including the purchase of land for such home; or

7. Given by any entity organized pursuant to Chapter 9.1 (§ 56-231.15 et seq.) of Title 56.

C. The tax imposed by § 58.1-802 and the fee imposed by § 58.1-802.3 shall not apply to any:

1. Transaction described in subdivisions A 6 through 12, 14, and 15;

2. Instrument or writing given to secure a debt;

3. Deed conveying real estate from an incorporated college or other incorporated institution of learning not conducted for profit;

4. Deed conveying real estate from the United States, the Commonwealth or any county, city, town, district, or other political subdivision thereof;
5. Conveyance of real estate to the Commonwealth or any county, city, town, district, or other political subdivision thereof, if such political unit is required by law to reimburse the parties taxable pursuant to § 58.1-802 or subject to the fee under § 58.1-802.3; or
6. Deed conveying real estate from the trustee or trustees of a church or religious body or from an incorporated church or religious body, or from a corporation mentioned in § 57-16.1.
- D. No recordation tax shall be required for the recordation of any deed of gift between a grantor or grantors and a grantee or grantees when no consideration has passed between the parties. Such deed shall state therein that it is a deed of gift.
- E. The tax imposed by § 58.1-807 shall not apply to any lease to the United States, the Commonwealth, or any county, city, town, district, or other political subdivision of the Commonwealth.
- F. The taxes and fees imposed by §§ 58.1-801, 58.1-802, 58.1-802.3, 58.1-807, 58.1-808, and 58.1-814 shall not apply to (i) any deed of gift conveying real estate or any interest therein to The Nature Conservancy or (ii) any lease of real property or any interest therein to The Nature Conservancy, where such deed of gift or lease of real estate is intended to be used exclusively for the purpose of preserving wilderness, natural, or open space areas.
- G. The words "trustee" or "trustees," as used in subdivisions A 2, B 2, and C 6, include the trustees mentioned in § 57-8 and the ecclesiastical officers mentioned in § 57-16.
- H. No recordation tax levied pursuant to this chapter shall be levied on the release of a contractual right, if the release is contained within a single deed that performs more than one function, and at least one of the other functions performed by the deed is subject to the recordation tax.
- I. No recordation tax levied pursuant to this chapter shall be levied on a deed, lease, easement, release, or other document recorded in connection with a concession pursuant to the Public-Private Transportation Act of 1995 (§ 33.2-1800 et seq.) or similar federal law.
- J. No recordation tax shall be required for the recordation of any transfer on death deed or any revocation of transfer on death deed made pursuant to the Uniform Real Property Transfer on Death Act (§ 64.2-621 et seq.) when no consideration has passed between the parties.
- K. No recordation tax levied pursuant to this chapter shall be required for the recordation of any deed of distribution when no consideration has passed between the parties. Such deed shall state therein on the front page that it is a deed of distribution. As used in this subsection, "deed of distribution" means a deed conveying property from an estate or trust (i) to the original beneficiaries of a trust from the trustees holding title under a deed in trust; (ii) the purpose of which is to comply with a devise or bequest in the decedent's will or to transfer title to one or more beneficiaries after the death of the settlor in accordance with a dispositive provision in the trust instrument; (iii) that carries out the exercise of a power of appointment; or (iv) is pursuant to the exercise of the power under the Uniform Trust Decanting Act (§ 64.2-779.1 et seq.).

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; 2019, c. 757.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

## § 58.1-811. (Contingent effective date — see note) 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:

1. To an incorporated college or other incorporated institution of learning not conducted for profit, where such real estate is intended to be used for educational purposes and not as a source of revenue or profit;
2. To an incorporated church or religious body or to the trustee or trustees of any church or religious body, or a corporation mentioned in § 57-16.1, where such real estate is intended to be used exclusively for religious purposes, or for the residence of the minister of any such church or religious body;
3. To the United States, the Commonwealth, or to any county, city, town, district, or other political subdivision of the Commonwealth;
4. To the Virginia Division of the United Daughters of the Confederacy;
5. To any nonstock corporation organized exclusively for the purpose of owning or operating a hospital or hospitals not for pecuniary profit;
6. To a corporation upon its organization by persons in control of the corporation in a transaction which qualifies for nonrecognition of gain or loss pursuant to § 351 of the Internal Revenue Code as it exists at the time of the conveyance;
7. From a corporation to its stockholders upon complete or partial liquidation of the corporation in a transaction which qualifies for income tax treatment pursuant to § 331, 332, 333, or 337 of the Internal Revenue Code as it exists at the time of liquidation;
8. To the surviving or new corporation, partnership, limited partnership, business trust, or limited liability company upon a merger or consolidation to which two or more such entities are parties, or in a reorganization within the meaning of § 368(a)(1)(C) and (F) of the Internal Revenue Code as amended;
9. To a subsidiary corporation from its parent corporation, or from a subsidiary corporation to a parent corporation, if the transaction qualifies for nonrecognition of gain or loss under the Internal Revenue Code as amended;
10. To a partnership or limited liability company, when the grantors are entitled to receive not less than 50 percent of the profits and surplus of such partnership or limited liability company,

provided that the transfer to a limited liability company is not a precursor to a transfer of control of the assets of the company to avoid recordation taxes;

11. From a partnership or limited liability company, when the grantees are entitled to receive not less than 50 percent of the profits and surplus of such partnership or limited liability company, provided that the transfer from a limited liability company is not subsequent to a transfer of control of the assets of the company to avoid recordation taxes;

12. To trustees of a revocable inter vivos trust, when the grantors in the deed and the beneficiaries of the trust are the same persons, regardless of whether other beneficiaries may also be named in the trust instrument, when no consideration has passed between the grantor and the beneficiaries;

13. When the grantor is an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code that is organized and operated primarily to acquire land and purchase materials to erect or rehabilitate low-cost homes on such land, which homes are sold at cost to persons who otherwise would be unable to afford to buy a home through conventional means;

14. 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

15. 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.

B. The taxes imposed by §§ 58.1-803 and 58.1-804 shall not apply to any deed of trust or mortgage:

1. Given by an incorporated college or other incorporated institution of learning not conducted for profit;

2. Given by the trustee or trustees of a church or religious body or given by an incorporated church or religious body, or given by a corporation mentioned in § 57-16.1;

3. Given by any nonstock corporation organized exclusively for the purpose of owning and/or operating a hospital or hospitals not for pecuniary profit;

4. Given by any local governmental entity or political subdivision of the Commonwealth to secure a debt payable to any other local governmental entity or political subdivision;

5. Securing a loan made by an organization described in subdivision A 13;

6. Securing a loan made by a county, city, or town, or an agency of such a locality, to a borrower whose household income does not exceed 80 percent of the area median household income established by the U.S. Department of Housing and Urban Development, for the purpose of erecting or rehabilitating a home for such borrower, including the purchase of land for such home; or

7. Given by any entity organized pursuant to Chapter 9.1 (§ 56-231.15 et seq.) of Title 56.

C. The tax imposed by § 58.1-802 shall not apply to any:

1. Transaction described in subdivisions A 6 through 12, 14, and 15;

2. Instrument or writing given to secure a debt;
  3. Deed conveying real estate from an incorporated college or other incorporated institution of learning not conducted for profit;
  4. Deed conveying real estate from the United States, the Commonwealth or any county, city, town, district, or other political subdivision thereof;
  5. Conveyance of real estate to the Commonwealth or any county, city, town, district, or other political subdivision thereof, if such political unit is required by law to reimburse the parties taxable pursuant to § 58.1-802; or
  6. Deed conveying real estate from the trustee or trustees of a church or religious body or from an incorporated church or religious body, or from a corporation mentioned in § 57-16.1.
- D. No recordation tax shall be required for the recordation of any deed of gift between a grantor or grantors and a grantee or grantees when no consideration has passed between the parties. Such deed shall state therein that it is a deed of gift.
- E. The tax imposed by § 58.1-807 shall not apply to any lease to the United States, the Commonwealth, or any county, city, town, district, or other political subdivision of the Commonwealth.
- F. The taxes and fees imposed by §§ 58.1-801, 58.1-802, 58.1-807, 58.1-808, and 58.1-814 shall not apply to (i) any deed of gift conveying real estate or any interest therein to The Nature Conservancy or (ii) any lease of real property or any interest therein to The Nature Conservancy, where such deed of gift or lease of real estate is intended to be used exclusively for the purpose of preserving wilderness, natural, or open space areas.
- G. The words "trustee" or "trustees," as used in subdivisions A 2, B 2, and C 6, include the trustees mentioned in § 57-8 and the ecclesiastical officers mentioned in § 57-16.
- H. No recordation tax levied pursuant to this chapter shall be levied on the release of a contractual right, if the release is contained within a single deed that performs more than one function, and at least one of the other functions performed by the deed is subject to the recordation tax.
- I. No recordation tax levied pursuant to this chapter shall be levied on a deed, lease, easement, release, or other document recorded in connection with a concession pursuant to the Public-Private Transportation Act of 1995 (§ 33.2-1800 et seq.) or similar federal law.
- J. No recordation tax shall be required for the recordation of any transfer on death deed or any revocation of transfer on death deed made pursuant to the Uniform Real Property Transfer on Death Act (§ 64.2-621 et seq.) when no consideration has passed between the parties.
- K. No recordation tax levied pursuant to this chapter shall be required for the recordation of any deed of distribution when no consideration has passed between the parties. Such deed shall state therein on the front page that it is a deed of distribution. As used in this subsection, "deed of distribution" means a deed conveying property from an estate or trust (i) to the original beneficiaries of a trust from the trustees holding title under a deed in trust; (ii) the purpose of which is to comply with a devise or bequest in the decedent's will or to transfer title to one or more beneficiaries after the death of the settlor in accordance with a dispositive provision in the

trust instrument; (iii) that carries out the exercise of a power of appointment; or (iv) is pursuant to the exercise of the power under the Uniform Trust Decanting Act (§ 64.2-779.1 et seq.).

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, c. 390; 2014, c. 338; 2016, cc. 37, 662; 2017, cc. 103, 442; 2019, c. 757.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

## § 17.1-227.1. Use of cover sheets on deeds or other instruments by circuit court clerks

A. Circuit court clerks may require that any deed or other instrument conveying or relating to an interest in real property be submitted for recordation with a cover sheet detailing the information contained in the deed or other instrument necessary for the clerk to properly index such instrument. The cover sheet shall be developed in conjunction with the Office of the Executive Secretary of the Supreme Court of Virginia and shall include the following information: (i) the name of each party to be indexed as grantor and the name of each party to be indexed as grantee and, in the case of any individual grantor or grantee, the surname of each individual identified as such; (ii) in the case of a deed or other instrument described in § 58.1-801 or 58.1-807, the amount of the consideration and the actual value of the property conveyed; (iii) the Virginia or federal law under which any exemption from recordation taxes is claimed; (iv) if required under § 17.1-252, the tax map reference number or numbers, or the parcel identification number (PIN) or numbers, of the affected parcel or parcels; and (v) the name and current address of the person to whom the instrument should be returned after recordation.

B. In any clerk's office that does not require a cover sheet, the attorney or other party presenting a deed or other instrument conveying or relating to an interest in real property may submit a cover sheet with such deed or other instrument containing all of the information required under subsection A, and in such case the deed or other instrument need not contain the information otherwise required to be included under subsection A of § 17.1-223, except that each page thereof shall be numbered consecutively as provided in subsection A of § 17.1-223.

C. The attorney or other party who prepares the cover sheet submitted with any deed or other instrument conveying or relating to an interest in real property for recordation has the responsibility for ensuring the accuracy of the information contained in the cover sheet, and the clerk may rely on the information provided therein.

The cover sheet may be recorded with the deed or other instrument with which it is submitted, but it shall not be included as a page for determining the amount of any applicable filing fees pursuant to subdivision A 2 of § 17.1-275 except in the case of a cover sheet submitted pursuant to subsection B. The cover sheet shall be provided only for information purposes to facilitate the recordation of the deed or other instrument with which it is submitted. The cover sheet shall not be construed to convey title to any interest in real property, purport to be a document in the chain of title conveying any interest in real property, or be considered a part of, or affect the interpretation of, the deed or other instrument with which it is submitted, regardless of whether the clerk records the cover sheet with such instrument.

1999, cc. 363, 369;2000, cc. 440, 446;2008, cc. 823, 833;2014, c. 338.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

Code of Virginia

Title 64.2. Wills, Trusts, and Fiduciaries

Chapter 6. Transfers without Qualification

## Article 5. Uniform Real Property Transfer on Death Act

### **§ 64.2-621. Definitions.**

As used in this article:

"Beneficiary" means a person that receives property under a transfer on death deed.

"Designated beneficiary" means a person designated to receive property in a transfer on death deed.

"Joint owner" means an individual who owns property concurrently with one or more other individuals with a right of survivorship. "Joint owner" includes a joint tenant with the right of survivorship and tenant by the entirety with the right of survivorship. "Joint owner" does not include a tenant in common.

"Person" means an individual, corporation, business trust, estate, trust, partnership, limited liability company, association, joint venture, public corporation, government or governmental subdivision, agency, or instrumentality, or any other legal or commercial entity.

"Property" means an interest in real property located in the Commonwealth that is transferable on the death of the owner.

"Transfer on death deed" means a deed authorized under this article.

"Transferor" means an individual who makes a transfer on death deed.

2013, c. [390](#).

### **§ 64.2-622. Applicability.**

This article applies to a transfer on death deed made before, on, or after July 1, 2013, by a transferor dying on or after July 1, 2013.

2013, c. [390](#).

### **§ 64.2-623. Nonexclusivity.**

This article does not affect any method of transferring property otherwise permitted under the law of the Commonwealth.

2013, c. [390](#).

### **§ 64.2-624. Transfer on death deed authorized.**

An individual may transfer property to one or more beneficiaries effective at the transferor's death by a transfer on death deed.

2013, c. [390](#).

### **§ 64.2-625. Transfer on death deed revocable.**

A transfer on death deed is revocable even if the deed or another instrument contains a contrary provision.

2013, c. [390](#).

**§ 64.2-626. Transfer on death deed nontestamentary.**

A transfer on death deed is nontestamentary.

2013, c. [390](#).

**§ 64.2-627. Capacity of transferor.**

The capacity required to make or revoke a transfer on death deed is the same as the capacity required to make a will.

2013, c. [390](#).

**§ 64.2-628. (Effective until October 1, 2019) Requirements.**

A transfer on death deed:

1. Except as otherwise provided in subdivision 2, shall contain the essential elements and formalities of a properly recordable inter vivos deed;
2. Shall state that the transfer to the designated beneficiary is to occur at the transferor's death;
3. Shall be recorded before the transferor's death in the land records of the clerk's office of the circuit court in the jurisdiction where the property is located;
4. Shall comply with the requirements for recordation set forth in Chapter 6 ( § [55-106](#) et seq.) of Title 55 and shall be indexed by the clerk of court under the name of the transferor as grantor;
5. Unless the transfer is for consideration, shall be exempt from recordation tax as provided by subsection J of § [58.1-811](#);
6. For property owned by joint owners to be effective, shall be executed by all joint owners; and
7. Shall be considered a deed for purposes of complying with the requirements of § [17.1-223](#).

2013, c. [390](#).

**§ 64.2-628. (Effective October 1, 2019) Requirements.**

A transfer on death deed:

1. Except as otherwise provided in subdivision 2, shall contain the essential elements and formalities of a properly recordable inter vivos deed;
2. Shall state that the transfer to the designated beneficiary is to occur at the transferor's death;
3. Shall be recorded before the transferor's death in the land records of the clerk's office of the circuit court in the jurisdiction where the property is located;
4. Shall comply with the requirements for recordation set forth in Chapter 6 ( § [55.1-600](#) et seq.) of Title 55.1 and shall be indexed by the clerk of court under the name of the transferor as grantor;
5. Unless the transfer is for consideration, shall be exempt from recordation tax as provided by subsection J of § [58.1-811](#);
6. For property owned by joint owners to be effective, shall be executed by all joint owners; and

7. Shall be considered a deed for purposes of complying with the requirements of § 17.1-223.

2013, c. 390.

**§ 64.2-629. Notice, delivery, acceptance, consideration not required.**

A transfer on death deed is effective without:

1. Notice or delivery to or acceptance by the designated beneficiary during the transferor's life; or
2. Consideration.

2013, c. 390.

**§ 64.2-630. Revocation by instrument authorized; revocation by act not permitted.**

A. Subject to subsection B, an instrument is effective to revoke a recorded transfer on death deed, or any part of it, only if the instrument:

1. Is one of the following:

- a. A transfer on death deed that revokes the transfer on death deed or part of the transfer on death deed expressly;
  - b. A transfer on death deed that names a designated beneficiary that is inconsistent with the designated beneficiary in a prior transfer on death deed;
  - c. An instrument of revocation that expressly revokes the transfer on death deed or part of the transfer on death deed; or
  - d. An inter vivos deed that expressly revokes the transfer on death deed or part of the transfer on death deed.
2. Is acknowledged by the transferor after the acknowledgment of the transfer on death deed being revoked and recorded before the transferor's death in the land records of the clerk's office of the circuit court where the deed is recorded.

B. If a transfer on death deed is made by more than one transferor:

1. Revocation by a transferor does not affect the transfer on death deed as to the interest of another transferor; and
2. A transfer on death deed of joint owners is revoked only if it is revoked by all of the living joint owners.

C. After a transfer on death deed is recorded, it can be revoked only by an effective revocatory instrument recorded prior to the death of the transferor and may not be revoked by a revocatory act taken against or on the original or a copy of the recorded transfer on death deed.

D. This section does not limit the effect of an inter vivos transfer of the property.

2013, c. 390.

**§ 64.2-631. Effect of transfer on death deed during transferor's life.**

During a transferor's life, a transfer on death deed does not:

1. Affect an interest or right of the transferor or any other owner, including the right to transfer or encumber the property;
2. Affect an interest or right of a transferee, even if the transferee has actual or constructive notice of the deed;
3. Affect an interest or right of a secured or unsecured creditor or future creditor of the transferor, even if the creditor has actual or constructive notice of the deed;
4. Affect the transferor's or designated beneficiary's eligibility for any form of public assistance;
5. Create a legal or equitable interest in favor of the designated beneficiary; or
6. Subject the property to claims or process of a creditor of the designated beneficiary.

2013, c. 390.

**§ 64.2-632. (Effective until October 1, 2019) Effect of transfer on death deed at transferor's death.**

A. Except as otherwise provided in the transfer on death deed, in this section, in § 64.2-302 or Article 1.1 (§ 64.2-308.1 et seq.) of Chapter 3, as applicable, or in Chapter 22 (§ 64.2-2200 et seq.) or 25 (§ 64.2-2500 et seq.), on the death of the transferor, the following rules apply to property that is the subject of a transfer on death deed and owned by the transferor at death:

1. Subject to subdivision 2, the interest in the property is transferred to and vests in the designated beneficiary at the death of the transferor in accordance with the deed.
2. The interest of a designated beneficiary is contingent on the designated beneficiary surviving the transferor. The interest of a designated beneficiary that fails to survive the transferor lapses.
3. Subject to subdivision 4, concurrent interests are transferred to the beneficiaries in equal and undivided shares with no right of survivorship.
4. If the transferor has identified two or more designated beneficiaries to receive concurrent interests in the property, the share of one that lapses or fails for any reason is transferred to the other, or to the others in proportion to the interest of each in the remaining part of the property held concurrently.
5. If, after making a transfer on death deed, the transferor is divorced a vinculo matrimonii or his marriage is annulled, the divorce or annulment revokes any transfer to a former spouse as designated beneficiary unless the transfer on death deed expressly provides otherwise.

B. Subject to Chapter 6 (§ 55-106 et seq.) of Title 55, a beneficiary takes the property subject to all conveyances, encumbrances, assignments, contracts, mortgages, liens, and other interests to which the property is subject at the transferor's death. For purposes of this subsection and Chapter 6 (§ 55-106 et seq.) of Title 55, the transfer and conveyance of the property subject to the transfer on death deed shall be deemed to be effective at the transferor's death.

C. If a transferor is a joint owner and is:

1. Survived by one or more other joint owners, the property that is the subject of a transfer on death deed belongs to the surviving joint owner or owners with right of survivorship but remains subject to the naming of the designated beneficiary in the transfer on death deed; or
2. The last surviving joint owner, the transfer on death deed is effective.

D. A transfer on death deed transfers property without covenant or warranty of title even if the deed contains a contrary provision.

2013, c. 390;2016, cc. 187, 269.

**§ 64.2-632. (Effective October 1, 2019) Effect of transfer on death deed at transferor's death.**

A. Except as otherwise provided in the transfer on death deed, in this section, in § 64.2-302 or Article 1.1 (§ 64.2-308.1 et seq.) of Chapter 3, as applicable, or in Chapter 22 (§ 64.2-2200 et seq.) or 25 (§ 64.2-2500 et seq.), on the death of the transferor, the following rules apply to property that is the subject of a transfer on death deed and owned by the transferor at death:

1. Subject to subdivision 2, the interest in the property is transferred to and vests in the designated beneficiary at the death of the transferor in accordance with the deed.
2. The interest of a designated beneficiary is contingent on the designated beneficiary surviving the transferor. The interest of a designated beneficiary that fails to survive the transferor lapses.
3. Subject to subdivision 4, concurrent interests are transferred to the beneficiaries in equal and undivided shares with no right of survivorship.
4. If the transferor has identified two or more designated beneficiaries to receive concurrent interests in the property, the share of one that lapses or fails for any reason is transferred to the other, or to the others in proportion to the interest of each in the remaining part of the property held concurrently.
5. If, after making a transfer on death deed, the transferor is divorced a vinculo matrimonii or his marriage is annulled, the divorce or annulment revokes any transfer to a former spouse as designated beneficiary unless the transfer on death deed expressly provides otherwise.

B. Subject to Chapter 6 (§ 55.1-600 et seq.) of Title 55.1, a beneficiary takes the property subject to all conveyances, encumbrances, assignments, contracts, mortgages, liens, and other interests to which the property is subject at the transferor's death. For purposes of this subsection and Chapter 6 (§ 55.1-600 et seq.) of Title 55.1, the transfer and conveyance of the property subject to the transfer on death deed shall be deemed to be effective at the transferor's death.

C. If a transferor is a joint owner and is:

1. Survived by one or more other joint owners, the property that is the subject of a transfer on death deed belongs to the surviving joint owner or owners with right of survivorship but remains subject to the naming of the designated beneficiary in the transfer on death deed; or
2. The last surviving joint owner, the transfer on death deed is effective.

D. A transfer on death deed transfers property without covenant or warranty of title even if the deed contains a contrary provision.

2013, c. 390;2016, cc. 187, 269.

**§ 64.2-633. Disclaimer.**

A beneficiary may disclaim all or part of the beneficiary's interest as provided by Chapter 26 (§ 64.2-2600 et seq.).

2013, c. 390.

**§ 64.2-634. Liability for creditor claims and statutory allowances.**

A. After the death of the transferor, and subject to the transferor's right to direct the source from which liabilities will be paid, property transferred at the transferor's death by a transfer on death deed is subject to claims of the transferor's creditors, costs of administration of the transferor's estate, the expenses of the transferor's funeral and disposal of remains, and statutory allowances to a surviving spouse and children of the transferor including the family allowance, the right to exempt property, and the homestead allowance to the extent the transferor's probate estate is inadequate to satisfy those claims, costs, expenses, and allowances.

B. If more than one property is transferred by one or more transfer on death deeds, the liability under subsection A is apportioned among the properties in proportion to their net values at the transferor's death.

C. A proceeding to enforce the liability under this section shall be commenced not later than one year after the transferor's death.

2013, c. 390.

**§ 64.2-635. Optional form of transfer on death deed.**

The following form may be used to create a transfer on death deed. The other sections of this article govern the effect of this or any other instrument used to create a transfer on death deed:

THIS DEED MUST BE RECORDED BEFORE THE DEATH OF THE OWNER(S), OR IT WILL NOT BE EFFECTIVE.

THIS DEED IS EXEMPT FROM RECORDATION TAXES UNDER § 58.1-811(J) OF THE CODE OF VIRGINIA OF 1950, AS AMENDED.

REVOCABLE TRANSFER ON DEATH DEED

THIS REVOCABLE TRANSFER ON DEATH DEED, dated as of the \_\_\_\_\_ day of \_\_\_\_\_, is made by TRANSFEROR or TRANSFERORS (the Grantor(s)), whose address is \_\_\_\_\_.

This Revocable Transfer on Death Deed is made pursuant to the provisions of the Uniform Real Property Transfer on Death Act, Virginia Code § 64.2-621 et seq. In accordance with the provisions of the Uniform Real Property Transfer on Death Act, at my death, I transfer and convey my interest in the below described property to my designated beneficiaries as follows:

PRIMARY BENEFICIARY

I designate \_\_\_\_\_ as the designated beneficiary of the property if \_\_\_\_\_ survives me.

ALTERNATE BENEFICIARY -- Optional

If my primary designated beneficiary does not survive me, I designate \_\_\_\_\_ as my alternate designated beneficiary if my alternate designated beneficiary survives me.

PROPERTY:

The legal description of the real property that shall be transferred at my death pursuant to this Revocable Transfer on Death Deed is as follows:

This Document Was Prepared By:  
**BOLLING & HEARL**  
ATTORNEYS AT LAW  
P. O. BOX 1806  
ABINGDON, VIRGINIA 24212  
276•676•2022

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**VIRGINIA STATE BAR ID OF PHILLIP G. HEARL: 30034**  
**PREPARED WITHOUT BENEFIT OF A TITLE EXAMINATION**  
**TAX MAP NO. OF SOURCE OF PROPERTY CONVEYED: 125B-1-1**  
**TITLE INSURANCE UNDERWRITER: None**

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THIS REVOCABLE TRANSFER ON DEATH DEED, dated August 3, 2018, is made by **Betty-Jane Doris Green CROSS**, Transferor and Grantor, whose address is 19481 Duncan Place, Abingdon, Virginia 24211. This instrument is exempt from recordation taxes pursuant to Virginia Code §58.1-811(J), as amended.

***WITNESSETH:***

This Revocable Transfer on Death Deed is made pursuant to the provisions of the Uniform Real Property Transfer on Death Act as set forth in Article 5, Chapter 6 of Title 64.2 of the Code of Virginia. In accordance with the provisions of the Uniform Real Property Transfer on Death Act, at my death, I transfer and convey my interest in the below described real estate (“Property”) to my designated beneficiary as follows:

**PRIMARY BENEFICIARIES**

I designate **Lynne C. Reinhard and Ronald William Reinhard**, wife and husband, as Tenants by the Entireties with the right of survivorship, as the designated beneficiaries of the Property upon my death.

**PROPERTY**

The legal description of the real property that shall be transferred at my death pursuant to this Revocable Transfer on Death Deed is as follows:

All that certain lot or parcel of real estate, together with all improvements thereon and appurtenances thereunto belonging, situate and being in the Madison Magisterial District of Washington County, Virginia, known and designated as **Lot No. 1** as shown on a plat entitled in part, "**WESTWOOD ESTATES SECTION NO. 7,**" prepared by John W. Hortentine, L. S., dated May 3, 1978, and Revised August 12, 1978, a copy of which is of record in the Office of the Clerk, Circuit Court of Washington County, Virginia, in Plat Book 19, Page 147, reference to which is hereby made for a more particular description of the real estate herein conveyed.

This conveyance is made subject to all easements, conditions, restrictions and rights of way and zoning regulations, including but not limited to flood plain regulations, of record, which may affect the land herein conveyed and is expressly made subject to those Restrictive Covenants for Westwood Estates, Section 7, Subdivision of record in said Clerk's Office in Deed Book 616, Page 59.

RIGHT TO REVOKE AND METHOD TO REVOKE DEED

Before the death of the Transferor, I have the right to revoke this Deed. An instrument will be effective to revoke this Transfer on Death Deed, or any part of it, only if the instrument:

- 1. Is one of the following:
  - A. A Transfer on Death Deed that revokes this Transfer on Death Deed or part of this Transfer on Death Deed expressly; or,
  - B. A Transfer on Death Deed that names a designated beneficiary that is inconsistent with the designated beneficiary in this Transfer on Death Deed; or,
  - C. An instrument of revocation that expressly revokes this Transfer on Death Deed or part of this Transfer on Death Deed; or,
  - D. A Deed that expressly revokes this Transfer on Death Deed, or part of this Transfer on Death Deed; or,
  - E. An inter vivos transfer of the Property, and the Transferor expressly reserves the right to make an inter vivos transfer of the Property in whole or in part at any time prior to my death, and upon recordation of a Deed transferring the Property, or any interest therein, this Transfer on Death Deed shall be deemed revoked as to the interest conveyed without necessity of further reference hereto.

2. Is acknowledged by the Transferor after the acknowledgment of this Transfer on Death Deed and recorded before the death of the Transferor in the Office of the Clerk, Circuit Court of Washington County, Virginia.

Upon the death of the Transferor, the beneficiary shall take the Property subject to all conveyances, encumbrances, assignments, contracts, mortgages, liens, and other interests to which the Property is subject at such time as this Transfer on Death Deed is made expressly subject to and beneficiary of any and all reservations, restrictions and easements of record in the aforesaid Clerk's Office to the extent that the same may lawfully apply to the property hereby conveyed.

WITNESS the following signature and seal:

Betty-Jane Cross (SEAL)  
BETTY-JANE DORIS GREEN CROSS

COMMONWEALTH of VIRGINIA;  
COUNTY of WASHINGTON; to wit:

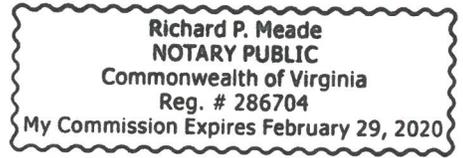
Betty-Jane Doris Green Cross, whose identity is known to me personally or proven by acceptable photographic evidence, acknowledged the foregoing instrument before me on August 3, 2018.

My Commission Expires:

2-29-20

Richard P. Meade  
Notary Public

**RETURN TO DOCUMENT FILER AFTER RECORDING**



INSTRUMENT 180003819  
RECORDED IN THE CLERK'S OFFICE OF  
WASHINGTON COUNTY CIRCUIT ON  
August 6, 2018 AT 02:29 PM  
PATRICIA S. MOORE, CLERK  
RECORDED BY: KXM

11ST 180003853

This Document Was Prepared By:  
**BOLLING & HEARL**  
ATTORNEYS AT LAW  
P. O. Box 1806  
ABINGDON, VIRGINIA 24212  
276•676•2022

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**VIRGINIA STATE BAR ID OF PREPARER: 30034**  
**PREPARED WITHOUT BENEFIT OF A TITLE EXAMINATION**  
**TAX MAP NO. OF PROPERTY CONVEYED: 172B3-A-71B; 172B3-A-71D**  
**TAX ASSESSED VALUE: N/A Due to Exemption**  
**TITLE INSURANCE UNDERWRITER: Unknown**

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THIS DEED IN TRUST is made and entered into on August 7, 2018 by and between:

**Eric Huntington HOFFMAN and Erin Marie Rainey HOFFMAN**, parties of the first part as Grantors,

and

**Eric H. HOFFMAN, as Trustee of the ERIC H. HOFFMAN TRUST UTD AUGUST 7, 2018**, party of the second part as Grantee,

and

**Erin R. HOFFMAN, as Trustee of the ERIN R. HOFFMAN TRUST UTD AUGUST 7, 2018**, party of the third part as Grantee.

This instrument is exempt from recordation taxes in accordance with Virginia Code §58.1-811(A)(12) as a Deed to the Trustees of a revocable inter vivos Trust in which the Grantors herein are also beneficiaries of the Trust and no consideration has passed between the Grantor and the beneficiaries.

**WITNESSETH:**

**THAT FOR** and in consideration of the premises herein, the parties of the first part do hereby grant and convey, **WITH GENERAL WARRANTY AND ENGLISH COVENANTS OF TITLE**, a one-half undivided interest unto the said Eric H. Hoffman, as Trustee of the Eric H. Hoffman

Trust UTD August 7, 2018, party of the second part, and a one-half undivided interest unto the said Erin R. Hoffman, as Trustee of the Erin R. Hoffman Trust UTD August 7, 2018, party of the third part, in and to the following real property:

**Parcel One**

All that certain tract or parcel of real estate, together with all improvements thereon and appurtenances thereunto belonging, situate and being in the Town of Damascus, Washington County, Virginia, known and designated as **Tract B**, containing **0.422 Acre**, more or less, as shown on plat entitled in part “***PLAT SHOWING A DIVISION OF THE PROPERTY OF THOMAS R. & BARBARA-LYN MORRIS,***” prepared by L. K. Addison, L.S., dated November 1, 2013, which plat is of record in the Office of the Clerk, Circuit Court of Washington County, Virginia in Plat Book 68, Page 79, reference to which is hereby made for a more particular description of the real property hereby conveyed.

**Parcel Two**

All that certain tract or parcel of real estate, together with all improvements thereon and appurtenances thereunto belonging, situate and being in the Town of Damascus, Washington County, Virginia, known and designated as **Tract D**, containing **0.818 Acre**, more or less, as shown on plat entitled in part “***PLAT SHOWING A DIVISION OF THE PROPERTY OF THOMAS R. & BARBARA-LYN MORRIS,***” prepared by L. K. Addison, L.S., dated November 1, 2013, which plat is of record in the Office of the Clerk, Circuit Court of Washington County, Virginia in Plat Book 68, Page 79, reference to which is hereby made for a more particular description of the real property hereby conveyed.

**AND BEING** the same real estate conveyed to Eric Huntington Hoffman and Erin Hoffman by Deed dated August 4, 2017 and recorded in the Office of the Clerk, Circuit Court of Washington County, Virginia as Instrument No. 170003979, reference to which is hereby made for a more particular description of the real estate hereby conveyed.

The Eric H. Hoffman Trust UTD August 7, 2018 and The Erin R. Hoffman Trust UTD August 7, 2018 each provide, in part, the following provisions, which may be relied upon by any Grantee herefrom:

- A. In managing, administering and distributing assets held in trust pursuant to the Trust, the Trustee of the Trust is authorized to exercise, in addition to other powers granted by law, all powers set forth in Virginia Code §64.2-105 as from time to time amended, as fully as if the terms thereof were set out herein. Trustee may acquire mortgages upon real estate in which the Trust settlor may have an interest in such manner and upon such terms as Trustee may deem best and hold property, real or personal, in the name of any nominee without disclosing or describing the Trust. Trustee is expressly authorized to borrow or lend money and to sell, lease (for any term), convey, pledge or encumber any property, including real property, to such persons (including any fiduciary hereunder or any other fiduciary regardless of for whom acting) for such purposes, in such manner and upon such terms and conditions as Trustee may deem advisable. It is intention of the Trust settlor to give Trustee full management and control of the assets held in Trust, and the powers herein enumerated are by way of illustration and not by way of limitation.
- B. A Trustee's exercise or non-exercise of powers and discretions in good faith shall be conclusive on all persons. No person paying money or delivering property to a Trustee under the Trust shall be required or privileged to see to its application. The certificate of the Trustee that the Trustee is acting in compliance with the Trust Agreement shall fully protect all persons dealing with a Trustee.
- C. Whenever more than one person is serving as a Trustee of the Trust, all such persons then shall act jointly and together on behalf of the Trust.
- D. Any person who the Trust settlor may appoint as an Attorney-in-Fact under a written, durable Power of Attorney may act as the Trustee of the Trust for so long as the Trust settlor is a Trustee and provided that the Power of Attorney so authorizes the Attorney-in-Fact to act on the Trust settlor's behalf in their capacity of Trustee.

This conveyance is expressly subject to and beneficiary of any and all reservations, restrictions and easements of record in the aforesaid Clerk's Office to the extent that the same may lawfully apply to the property hereby conveyed.

*Remainder of Page Intentionally Blank*

*Signature Page to Follow*

WITNESS the following signatures and seals:

Eric Huntington Hoff (SEAL)  
ERIC HUNTINGTON HOFFMAN

Erin Marie Rainey Hoffman (SEAL)  
ERIN MARIE RAINEY HOFFMAN

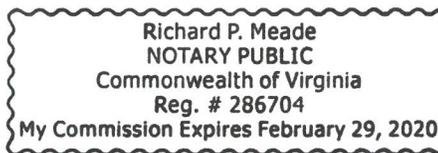
COMMONWEALTH of VIRGINIA;  
COUNTY of WASHINGTON; to wit:

Eric Huntington Hoffman and Erin Marie Rainey Hoffman, whose identities are known to me personally or proven by acceptable photographic evidence, acknowledged the foregoing instrument before me on August 7, 2018.

My Commission Expires:

2-29-20

Richard P. Meade  
Notary Public



**RETURN TO DOCUMENT FILER AFTER RECORDING**  
GRANTEE'S ADDRESS FOR TAX PURPOSES:

609 Orchard Hill Rd

Damascus, Va 24236

INSTRUMENT 180003853  
RECORDED IN THE CLERK'S OFFICE OF  
WASHINGTON COUNTY CIRCUIT ON  
August 8, 2018 AT 03:04 PM  
PATRICIA S. MOORE, CLERK  
RECORDED BY: KXM

# Last Will and Testament

I, JAMES C. PUCKETT, of Washington County, Virginia, being of sound mind and disposing memory, do hereby make, publish and declare this to be my Last Will and Testament, hereby expressly revoking all wills and codicils heretofore made by me.

## ARTICLE I

I give, devise and bequeath all my estate, real, personal, and mixed, of whatsoever kind and wheresoever located of which I die seised and possessed or in any manner be entitled at the time of my death to the my wife, JANICE MAE PUCKETT, if she survives my death.

## ARTICLE II

In the event my said wife does not survive me, I then give, devise and bequeath all of my estate, real, personal, and mixed, of whatsoever kind and wheresoever located of which I die seised and possessed or in any manner be entitled at the time of my death to my step-daughter DIANA LYNN REED.

## ARTICLE III

I nominate my wife, JANICE MAE PUCKETT as Executrix and, to the extent allowed by applicable law on the date of my death, I direct that no surety be required on her fiduciary bond.

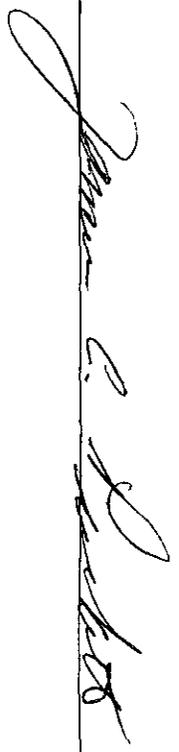
## ARTICLE IV

In the event my said wife does not survive, I then nominate my step-daughter DIANA LYNN REED, as Executrix and, to the extent allowed by applicable law on the date of my death, I direct that no surety be required on her fiduciary bond.

## ARTICLE V

A. Any beneficiary who fails to survive me by 120 hours shall be deemed to have predeceased me, and the gift to such beneficiary shall be disposed of accordingly.

03-346



B. When it is provided that the issue of a deceased beneficiary shall receive that beneficiary's gift, then the division among such issue shall be pursuant to Section 64.1-3 of the Code of Virginia, as written on the date of this Will.

C. A relationship by or through legal adoption shall be treated the same as a relationship by or through blood for purposes of succession to property under this Will.

D. Any taxes imposed under the laws of any jurisdiction by reason of my death, by whatever name called, upon or with respect to any property included in my estate for the purpose of such taxes, whether such property passes under or outside of this Will, shall be paid by my Executrix without apportionment.

E. The expenses of my last illness, the expenses of a funeral appropriate to my station in life and custom of living (including a suitable monument or marker for my grave) shall be paid by my Executrix.

F. My Executrix is requested to settle my estate as soon after my death as practicable.

G. As used in this Will, the male gender shall include the female and the neuter, the singular shall include the plural, and vice versa.

H. In addition to the powers now or hereafter granted by law, every fiduciary serving hereunder shall have all of the powers listed in Section 64.1-57 of the Code of Virginia as it is written on the date of my death.

IN WITNESS WHEREOF, I have hereunto set my hand and seal to this, my last Will and Testament, written on this and 3 other pages, this 21st day of February, 2003.

 (SEAL)  
JAMES C. PUCKETT

The foregoing Will was subscribed, sealed, published and declared by James C. Puckett, who was then of sound mind and over the age of eighteen years, to be his Last Will and Testament in our presence and in the presence of each of us, and we, at the same time and at his request and in his presence and in the presence of each other, hereunto subscribe our names and residence as attesting witnesses, this the 21st day of February, 2003.

|                         |                             |
|-------------------------|-----------------------------|
| <u>Brandi Sudders</u>   | <u>Abingdon, Virginia</u>   |
| <u>Barbara Anderson</u> | <u>Saltsville, Virginia</u> |
| <u>A. Karl Pippin</u>   | <u>Burke, Virginia</u>      |

STATE OF VIRGINIA,

COUNTY OF WASHINGTON, To-wit:

Before me, the undersigned authority, on this day personally appeared, James C. Puckett, Brandi Sudders, Barbara Anderson, and A. Karl Pippin, known to be the testator and the witnesses, respectively, whose names are signed to the attached or foregoing instrument and, all of these persons being by me first duly sworn, James C. Puckett, testator, declared to me and to the witnesses in my presence that said instrument is his Last Will and Testament, and that he willingly signed and executed it in the presence of said witnesses as his free and voluntary act for the purpose therein expressed; that said witnesses stated before me that the foregoing Will was executed and acknowledged by the testator as his Last Will and Testament in the presence of said witnesses, who, in his presence and at his request, and in the presence of each other, did subscribe their names thereto as attesting witnesses on the day of the date of said Will, and that the testator, at the time of the execution of said Will, was over the age of eighteen years and of sound and disposing mind and memory.

James C. Puckett

TESTATOR

Brandi Jung

WITNESS

Barbara S. Anderson

WITNESS

A. Kay Pippin

WITNESS

Subscribed, sworn and acknowledged before me by James C. Puckett,

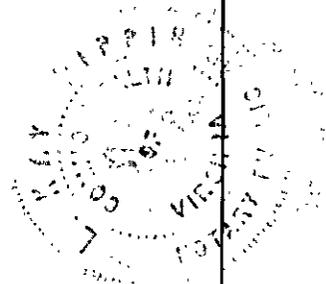
Brandi Jung, Barbara S. Anderson, and

L. Kay Pippin, witnesses, this the 21st day of February, 2003.

My Commission Expires: 2/31/06

A. Kay Pippin

NOTARY PUBLIC



VIRGINIA: IN THE CIRCUIT COURT OF THE WASHINGTON COUNTY

COURT FILE NO.  
CWFO30000346

IN RE: JAMES CLAYTON PUCKETT ,Deceased

PROBATE OF WILL  
NO QUALIFICATION

A paper writing purporting to be the last will and testament of JAMES CLAYTON PUCKETT , deceased, was presented to the Clerk and offered for probate by JANICE M PUCKETT, the proponent of the will.

It appearing that the decedent resided at 29577 HAWTHORNE DR, MEADOWVIEW VA 24361, in Washington County, Virginia, within the jurisdiction of this Court, and died on October 13, 2003; and the paper writing dated February 21, 2003, consisting of four (4) typewritten pages, having been executed and witnessed as provided by Sec. 64.1-87.1, Code of Virginia, is ESTABLISHED and ADJUDGED to be the true last will and testament of JAMES CLAYTON PUCKETT, deceased, and it is ORDERED to be recorded as such.

There being on motion for the appointment of a personal representative, no appointment is made at this time.

The written notice of probate referred to in Section 64.1-122.2, Code of Virginia, is not required in this estate pursuant to Sec. 64.1-122.2 (B).

Jaye R. Barrett Deputy Clerk  
November 4, 2003

LIST OF HEIRS  
COMMONWEALTH OF VIRGINIA

Case No.: CWF03000346

Washington County Circuit Court

JAMES CLAYTON PUCKETT  
NAME OF DECEDENT

October 13, 2003  
DATE OF DEATH

I/We, the undersigned, hereby state under oath that the following are all of the heirs of the Decedent:

| NAMES OF HEIRS     | ADDRESSES  | RELATIONSHIP | AGE   |
|--------------------|--|--------------|-------|
| JANICE MAE PUCKETT | 29577 HAWTHORNE DR MEADOWVIEW, VA<br>24361 WASHINGTON COUNTY | WIFE         | 66    |
| PAMELA P JOHNSON   | PHOENIX, AR  | DAUGHTER     | ADULT |
| RICHARD PUCKETT    | ROSEVILLE, MI  | SON          | ADULT |
| STACY P FORRESTER  | RUTH, MI   | DAUGHTER     | 37    |

I/we am/are (please check one):

- Proponent(s) of the will (no qualification)
- Personal representative(s) of the decedent's estate
- Heir-at-law of intestate decedent (no qualification within 30 days following death)

Given under my/our hand this **fourth** day of **November**, 2003

DATE

JANICE MAE PUCKETT

PRINTED NAME OF SUBSCRIBER

*Janice M. Puckett*  
SIGNATURE OF SUBSCRIBER

PRINTED NAME OF SUBSCRIBER

SIGNATURE OF SUBSCRIBER

PRINTED NAME OF SUBSCRIBER

SIGNATURE OF SUBSCRIBER

State of Virginia

Washington County, to-wit:

Subscribed and sworn to before me by  
this **fourth** day of **November**, 2003

My commission expires: .....

*Faye R Barrett*  
CLERK/DEPUTY CLERK/NOTARY PUBLIC

VIRGINIA: In the Clerk's Office of the Washington County Circuit Court this **fourth** day of **November**, 2003  
the foregoing LIST OF HEIRS was filed and admitted to record.

Teste: Kathy P. Crane  
CLERK

by *Faye R Barrett*, Deputy Clerk

QWF 11-53

11

WILL OF JESSIE ANN McCLANAHAN

I, Jessie Ann McClanahan, a resident of ~~Oakwood~~<sup>Albany</sup>, Virginia, do make, publish, and declare this to be my last will, hereby revoking all wills and codicils heretofore made by me.

ARTICLE I

My husband, Roger Gilliam McClanahan, is ~~deceased~~<sup>deceased</sup> at the time of the execution of this will, and we have four children, namely, Elizabeth Ann McClanahan, Mark Leon McClanahan, Carol Sue ~~Vance~~<sup>Reed</sup>, and Edna Rebecca McClanahan. Each has attained majority.

We have 6 grandchildren - 12 great-grandchildren

ARTICLE II

DISTRIBUTION OF ESTATE

A. Tangible Personal Property. I give to my husband, ~~if he survives me~~, all clothing, jewelry, household goods, personal effects, automobiles, and all other tangible personal property owned by me at the time of my death, not otherwise specifically bequeathed, except cash on hand or on deposit and intangibles. ~~if my husband does not survive me~~, I give this property in equal shares to my children who survive me and the descendants who survive me, per stirpes, of my children who do not survive me.

B. Remaining Estate. If my husband does not survive me, I devise and bequeath all the rest and residue of my real and personal estate of every kind and description, after payment of or provision for all proper charges including death taxes hereinafter, together with the proceeds of any policies of insurance payable to my estate, called my "residuary estate" in equal shares to my children who survive me and the descendants who survive me, per stirpes, of my children who survive me. If my husband survives me, my Executor shall divide my residuary estate according to the provisions contained in the following article. I devise and bequeath the Family Trust Share of my residuary estate in trust to Elizabeth McClanahan as Trustee, to be held and administered as hereinafter directed. If for any reason,

JAM  
JAM

Elizabeth McDenahan should fail or decline to serve as Trustee or once having qualified should fail to continue to serve, then and in that event I nominate and appoint ~~ms. [redacted]~~ R. K. [redacted] to serve as Trustee.

ARTICLE III

DIVISION INTO FAMILY TRUST SHARE AND MARITAL SHARE

A. Division and Purpose. If my husband survives me, my Executor shall divide my residuary estate into the Family Trust Share and a Marital Share in the manner described in this Article. By so dividing the residuary estate, I intend to minimize estate taxes payable at my death and my husband's death by taking advantage of my available unified credit. My Trustee shall administer the Family Trust as hereinafter directed.

B. Family Trust. The Family Trust shall be a fractional share of the residuary estate. The numerator of the fraction shall equal the largest value of the residuary estate that can pass free of federal estate tax by reason of the unified credit and the credit for state death taxes (to the extent the use of such credit does not increase state death taxes) allowable to my estate, after reduction by reason of (1) my adjusted taxable gifts, (2) other dispositions of property included in my gross estate for which no marital, charitable, or other deduction is allowed in computing my federal estate tax, and (3) administration expenses and other charges to principal that are not claimed and allowed as federal estate tax deductions. The denominator of the fraction shall equal the value of the residuary estate based upon values as finally determined for federal estate tax purposes.

C. Marital Share. The Marital Share shall be the share of the residuary estate remaining after computing the Family Trust fractional share.

D. Disclaimer of Marital Share. A disclaimer by or on behalf of my husband of all or any part of the Marital Share

JAM  
JAM

shall not reduce the fractional share computed for the Family Trust under this Article. Transfer taxes incurred at my death and attributable to a qualified disclaimer by or on behalf of my husband of property included in my gross estate shall not reduce the fractional share computed for the Family Trust under this Article.

E. Allocation of Assets. My Executor shall not allocate to the Marital Share fractional share any assets that cannot qualify for the marital deduction. To the extent possible, my Executor shall not allocate to the Marital Share fractional share assets upon which a foreign death tax is payable. In other respects, my Executor my allocate assets as my Executor considers to be in the best interests of the beneficiaries and shall value each asset on the date of allocation.

F. Marital Deduction Requirements. I intend that the Marital Share qualify for the estate tax marital deduction, and all provisions of this agreement shall be construed accordingly. In funding the Marital Share, my Executor shall not exercise any power in a manner that would infringe upon any legal requirement for the allowance of the marital deduction.

G. Allocation of Income. My Executor shall allocate to the Family Trust and the Marital Share income earned on the residuary estate after my death (whether earned before or after the assets are in the possession of my Executor), and income earned on assets used to pay charges, according to the same fractional shares.

H. Distribution of Marital Share. My Executor shall distribute the assets of the Marital Share to my husband outright.

ARTICLE IV

FAMILY TRUST

A. During My Husband's Life. While my husband is living, my Trustee shall pay to or for the benefit of my husband the net income therefrom at least quarter-annually. My Trustee may also pay principal from this trust in such amounts as my Trustee deems suitable or necessary in order to provide for my husband's support and health, provided, however, my Trustee shall take into consideration before paying principal from this Family Trust to my husband, other assets available to my husband including, but not limited to, his own personal assets. My Trustee may pay to or for the benefit of my children and their descendants as much of the principal as my Trustee considers appropriate for any purpose.

B. At Survivor's Death. At the death of the survivor of my husband and me, my Trustee shall divide the assets of the Family Trust into equal shares, one share for each child of mine who is then living and one share for each child of mine not then living who has a descendant then living and shall distribute the assets of the Family Trust in equal shares to my children who are then living and the then living descendants, per stirpes, of my children who are not then living.

ARTICLE V

TRUST FOR A BENEFICIARY UNDER AGE

If a beneficiary not otherwise herein provided for but entitled to receive any assets under my will is under the age of 21, my Executor or my Trustee shall transfer the assets to my Trustee to be held in a separate trust. My Trustee may pay to or for the benefit of the beneficiary as much of the net income or principal as my Trustee considers appropriate for any purpose. When the beneficiary reaches the age of 21, my Trustee shall distribute the trust assets to the beneficiary. If the

Jam  
JAM

beneficiary dies before reaching that age, my Trustee shall distribute the trust assets to the beneficiary's estate.

ARTICLE VI

PAYMENT OF CHARGES

A. Debts and Funeral Expenses. My Executor shall pay or arrange for the payment of my legally enforceable debts, my charitable pledges, and the expenses of my funeral and burial (including any headstone or marker). My Executor shall not seek contribution from my husband toward the payment of our joint debts. If my husband wishes to retain any residence or other real property subject to a mortgage or similar indebtedness and so advises my Executor in writing within six months after my death, my Executor may elect not to pay the indebtedness.

B. Taxes. My Executor shall pay or arrange for the payment of all estate, inheritance, and similar taxes payable by reason of my death as a cost of administering my estate without apportionment. This includes taxes on assets not passing under this will and interest on taxes.

ARTICLE VII

EXECUTOR AND TRUSTEE PROVISIONS

A. Appointment of Executor. I name Roger Gilliam McClanahan to be my Executor. If for any reason, Roger Gilliam McClanahan should fail or decline to serve as Executor or once having qualified, fail or decline to serve, then and in that event I name Mark McClanahan to be my Executor. My Executor shall not be required to give security.

B. Executor's and Trustee's Management Powers. My Executor and my Trustee shall have the powers granted by law and the powers in Virginia Code § 64.1-57. I incorporate that section in my will by this reference. My Executor or my Trustee may borrow money for any purpose that my Executor or my Trustee considers to be in the best interests of my estate or any trust.

JAM  
JAM

My Executor or my Trustee may secure such borrowings with assets or my estate or the trust.

C. Certain Investments. I may hold assets at my death that would not meet the standard in Virginia as suitable investments to be held by my Executor or my Trustee. My Executor and my Trustee may nevertheless retain the assets for as long as my Executor or my Trustee considers appropriate even if the assets represent an overconcentration or do not meet the standard of prudence.

**ARTICLE VIII  
MISCELLANEOUS PROVISIONS**

A. Protection from Claims. To the extent permitted by law, the principal and income of any trust shall not be liable for the debts of any beneficiary or subject to alienation or anticipation by a beneficiary, except as otherwise provided.

B. Adoption. A person related by or through adoption shall take under my will as if related by or through birth.

C. Consolidation of Trusts. My Trustee may consolidate for administrative purposes any trust with any other trust having the same trustee and substantially the same dispositive provisions.

D. Termination of Small Trusts. If at any time the size of any trust under my will is so small that, in the opinion of my Trustee other than any income beneficiary of the trust, the trust is uneconomical to administer, my Trustee may terminate the trust and distribute the assets among the persons then authorized to receive trust income in such shares as such Trustee considers appropriate.

E. Survival Presumption. In the event that my husband and I die under circumstances which make it difficult or impossible for my fiduciaries to determine which of us died first, then it shall be presumed that I died before my husband died.

Jam  
JAM

IN WITNESS WHEREOF, I have signed this will, consisting of eight pages, the following page included, and for the purpose of identification have placed my initials at the foot of each preceding page, this 19 day of March, 1996.

Jessie Ann McClanahan  
JESSIE ANN McCLANAHAN

Barbara A. Cook  
Witness

Edward E. Stetson  
Witness

Leon Matney  
Witness

STATE OF VIRGINIA  
COUNTY OF ~~WASHINGTON~~ Buchanan

Before me the undersigned authority, on this day personally appeared Jessie Ann McClanahan, Barbara Cook, Edward E. Stetson, and Leon Matney, known to me to be the Testatrix and the witnesses, respectively, whose names are signed to the attached or foregoing instrument, and, all of these persons being by me first duly sworn, Jessie Ann McClanahan, the Testatrix, declared to me and to the witnesses in my presence that said instrument is her last will and testament and that she had willingly signed or directed another to sign the same for her, and executed it in the presence of said witnesses as her free and voluntary act for the purposes therein expressed; that said witnesses stated before me that the foregoing will was executed and acknowledged by the Testatrix as her last will and testament in the presence of said witnesses who, in her presence and at her request, and in the presence of each other, did

subscribe their names thereto as witnesses on the day of the date of said will, and that the Testatrix, at the time of the execution of said will, was over the age of 18 years and of sound and disposing mind and memory.

Jessie Ann McClanahan  
JESSIE ANN MCCLANAHAN

Barbara A. Cook  
Witness

Edward E. Fletcher  
Witness

Leon Matney  
Witness

Subscribed, sworn and acknowledged before me by Jessie Ann McClanahan, the Testatrix, subscribed and sworn to before me by Barbara Cook, Edward E. Fletcher, and Leon Matney, witnesses, this 19th day of March 1996.

Blanche Rasmake  
Notary Public

My commission expires: 01/31/99

VIRGINIA  
IN THE CLERK'S OFFICE OF  
WASHINGTON COUNTY  
FEBRUARY 11, 2011 AT 11:30AM  
WILLS/FIDUCIARY  
INSTRUMENT #110000053 WAS RECORDED  
UPON CERTIFICATION OF ACKNOWLEDGEMENT  
THERE TO ANNEXED, ADMITTED TO RECORD.  
THE FEE AND TAX OF \$308.00 IMPOSED  
BY LAW HAVE BEEN PAID (RCPT 11000002106)  
TESTE: PATRICIA S. MOORE, CLERK  
  
RECORDED BY: RHR

**LIST OF HEIRS**  
COMMONWEALTH OF VIRGINIA

Case No.: 11000053

Washington County Circuit Court

JESSIE ANN MCCLANAHAN  
NAME OF DECEDENT

February 1, 2011  
DATE OF DEATH

I/We, the undersigned, hereby state under oath that the following are all of the heirs of the Decedent:

| NAMES OF HEIRS           | ADDRESSES                         | RELATIONSHIP | AGE |
|--------------------------|-----------------------------------|--------------|-----|
| ELIZABETH ANN MCCLANAHAN | 228 EAST MAIN STREET ABINGDON, VA | DAUGHTER     | 51  |
| CAROL SUE MCCLANAHAN     | 230 GROVE TERRACE ABINGDON, VA    | DAUGHTER     | 43  |
| EDNA REBECCA MCCLANAHAN  | 1405 LUKE STREET FORT COLLINS, CO | DAUGHTER     | 41  |
| MARK L. MCCLANAHAN       | PO BOX 194 MAVISDALE, VA          | SON          | 49  |

I/we am/are (please check one):

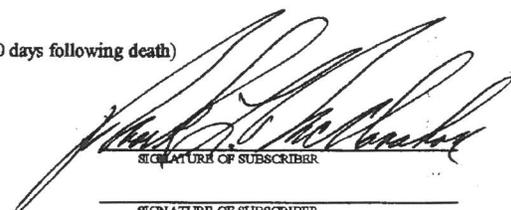
- Proponent(s) of the will (no qualification)
- Personal representative(s) of the decedent's estate
- Heir-at-law of intestate decedent (no qualification within 30 days following death)

Given under my/our hand this eleventh day of February, 2011  
DATE

MARK L. MCCLANAHAN  
PRINTED NAME OF SUBSCRIBER

\_\_\_\_\_  
PRINTED NAME OF SUBSCRIBER

\_\_\_\_\_  
PRINTED NAME OF SUBSCRIBER

  
SIGNATURE OF SUBSCRIBER

\_\_\_\_\_  
SIGNATURE OF SUBSCRIBER

\_\_\_\_\_  
SIGNATURE OF SUBSCRIBER

State of Virginia City/County of Washington County, to-wit:  
Subscribed and sworn to before me this eleventh day of February, 2011 by MARK L. MCCLANAHAN

Rhonda N. Roop  
[ ] CLERK [X] DEPUTY CLERK [ ] NOTARY PUBLIC  
My commission expires .....  
Registration No. ....

VIRGINIA: In the Clerk's Office of the Washington County Circuit Court this eleventh day of February, 2011 the foregoing LIST OF HEIRS was filed and admitted to record.

Teste: PATRICIA S MOORE  
CLERK  
Rhonda N. Roop

20

**FIDUCIARY'S BOND**

Court File No.: 110000053

**KNOW ALL MEN BY THESE PRESENTS, that  
MARK L. MCCLANAHAN**

the "OBLIGOR(S)", is(are) held and firmly bound to the **COMMONWEALTH OF VIRGINIA**,  
in the sum of Four Hundred Ninety Thousand Dollars and 00 Cents, to the payment whereof  
I(we) bind myself(ourselves), our heirs, personal representatives, successors and assigns, jointly  
and severally, by these presents, hereby waiving the benefit of any homestead exemptions as to  
this obligation.

This debt is  UNSECURED  SECURED BY :  
 CASH  PROPERTY  CORPORATE SURETY  OTHER:

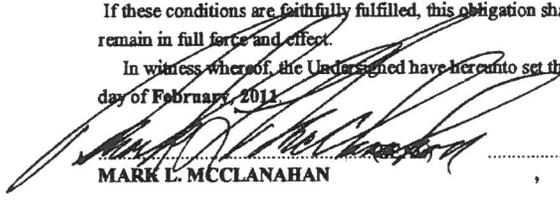
The Conditions of this BOND are:

**MARK L. MCCLANAHAN**, the Obligor(s) was this day qualified as  
 Administrator  Administrator, c.t.a.  Executor  Curator  Other:

of the Estate of **JESSIE ANN MCCLANAHAN**, deceased,  
this **eleventh** day of **February**, 2011.

The Obligor(s) shall faithfully perform all duties required by law of said fiduciary office.  
If these conditions are faithfully fulfilled, this obligation shall be void, otherwise it shall  
remain in full force and effect.

In witness whereof, the Undersigned have hereto set their hands and seals, this **eleventh**  
day of **February**, 2011.

  
.....(SEAL)  
**MARK L. MCCLANAHAN**  
.....(SEAL) .....(SEAL)  
.....(SEAL) .....(SEAL)

Before the Clerk of Washington County Circuit Court on this **eleventh** day of **February**,  
2011.

The foregoing BOND was subscribed, sworn to and acknowledged by:  
**MARK L. MCCLANAHAN**  
the obligor(s) therein, and ordered to be recorded as provided by law.

Teste: **PATRICIA S MOORE**  
CLERK  
by  , Deputy Clerk

VIRGINIA: IN THE CIRCUIT COURT OF WASHINGTON COUNTY

COURT FILE NO. 110000053

IN RE: JESSIE ANN MCCLANAHAN, Deceased

PROBATE OF WILL AND  
QUALIFICATION OF EXECUTOR

A paper writing purporting to be the last will and testament of JESSIE ANN MCCLANAHAN, deceased, was this day presented to the Clerk by MARK L. MCCLANAHAN, the executor, and offered for probate.

It appearing that the decedent resided at 169 PARK ST ABINGDON VA 24210 , in County of Washington, Virginia, within the jurisdiction of this Court, and died on February 1, 2011; and the paper writing dated March 19, 1996, consisting of eight (8) typewritten pages, having been executed and witnessed as provided by Sec. 64.1-87.1 or 64.1-87.2, Code of Virginia, it is ESTABLISHED and ADJUDGED to be the true last will and testament of JESSIE ANN MCCLANAHAN, deceased, and is ORDERED to be recorded as such.

Thereupon MARK L. MCCLANAHAN asked permission to qualify as Executor and such permission was GRANTED. MARK L. MCCLANAHAN then appeared, made oath as the law directs, and entered into and acknowledged before the Clerk a bond in the penalty of \$490,000.00, without surety, the will requesting that none be required. This bond, being payable and conditioned according to law, is ORDERED to be recorded.

Certificate is GRANTED the Executor for obtaining a probate of the will of JESSIE ANN MCCLANAHAN, deceased, in due form.

The statement of responsibilities required by Sec. 64.1-122.1, Code of Virginia, and the written notice of probate and the affidavit referred to in Sec. 64.1-122.2, Code of Virginia, were given to the Executor.

*Rhonda N. Roop*  
February 11, 2011

*Deputy*  
Clerk

This Document Was Prepared By:  
**BOLLING • HEARL • RATLIFF**  
*Attorneys at Law*  
P. O. BOX 1806  
ABINGDON, VIRGINIA 24212  
276-676-2022

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**TAX MAP NO. OF SOURCE OF PROPERTY CONVEYED: 086B-8-6**  
**ACTUAL VALUE OF PROPERTY IF GREATER THAN STATED CONSIDERATION: N/A**  
**TITLE INSURANCE UNDERWRITER: First American Title Insurance Company**

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THIS DEED is made and entered into on this the 15<sup>th</sup> day of February, 2011 by and between **Mark L. McCLANAHAN, Executor of the ESTATE OF JESSIE ANN McCLANAHAN**, party of the first part as Grantor, and **Charles D. BROWN and Petissa R. BROWN**, husband and wife, as Tenants by the Entireties with the Right of Survivorship as at Common Law, parties of the second part as Grantees.

**WITNESSETH:**

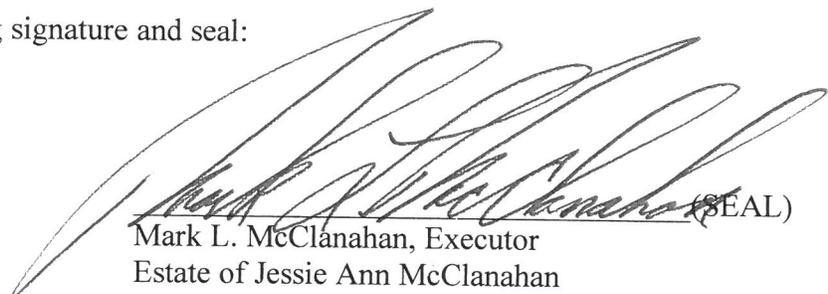
THAT FOR and in consideration of the sum of and One Hundred Forty Four Thousand Five Hundred and No/100 Dollars (\$144,500.00), cash in hand paid, the receipt and sufficiency of which is hereby acknowledged, the parties of the first part do hereby bargain, grant, sell and convey, **WITH SPECIAL WARRANTY**, unto the said Charles D. Brown and Petissa R. Brown, husband and wife, parties of the second part, as Tenants by the Entireties with the Right of Survivorship as at Common Law, all that certain lot or parcel of real estate, together with all improvements thereon and appurtenances thereunto belonging, situate and being in the Town of Abingdon, Washington County, Virginia, known and designated as **Condominium Unit #6 in Building 244 of EDGEWOOD II**, a Condominium, as further described in the Declaration of Condominium of record in the Office of the Clerk of the Circuit Court of Washington County, Virginia in Deed Book 896, Page 361, and as amended in Deed Book 900, Page 77, and as shown on the recorded revised plat of the Condominium dated September 8, 1994 and of record in the aforesaid Clerk's Office in Plat Book 29, Page 65, reference to all of which is hereby made and **TOGETHER WITH** all rights appurtenant to the Condominium Unit as set forth in the Declaration and exhibits thereto.

AND BEING, the same real estate conveyed unto Jessie Ann Swim McClanahan by Deed dated October 1, 2007 and recorded in the Office of the Clerk of the Circuit Court of Washington County, Virginia as Instrument No. 070007823. The said Jessie Ann Swim McClanahan died testate a resident of Washington County, Virginia on or about February 1, 2011, and pursuant to her Last Will of record in the aforesaid Clerk's Office in Will File 110000053, Mark L. McClanahan was appointed Executor on February 11, 2011. The Contract to effect the transaction herein described was executed by the said Jessie A. McClanahan on January 18, 2011, and pursuant to the authority granted to the Executor by Article VII of the Last Will and Virginia Code §64.1-148, the Grantor executes this instrument on behalf of the Estate of Jessie A. McClanahan. Reference is hereby made to all of the foregoing for a more particular description of the source of the real estate hereby conveyed.

This conveyance is expressly subject to and beneficiary of any and all reservations, restrictions and easements of record in the aforesaid Clerk's Office to the extent that the same may lawfully apply to the property hereby conveyed.

It is understood and agreed that the parties of the second part are to have and to hold said property as tenants by the entireties with the right of survivorship in accordance with the provisions of Virginia Code §55-21, as amended.

WITNESS the following signature and seal:

  
Mark L. McClanahan, Executor  
Estate of Jessie Ann McClanahan

COMMONWEALTH of VIRGINIA;  
COUNTY of WASHINGTON; to wit:

Mark L. McClanahan, who is the Executor of the Estate of Jessie Ann McClanahan, and whose identity is known to me personally or proven by acceptable photographic evidence, acknowledged the foregoing Deed before me on this the 15<sup>th</sup> day of February, 2011.

My Commission Expires:

7/31/2012



  
Notary Public

LIST OF HEIRS

COMMONWEALTH OF VIRGINIA VA. CODE § 64.2-509

Court File No. CWF17-39

RUSSELL COUNTY

Circuit Court

SUSAN ALEXANDER GREER

12/04/2016

NAME OF DECEDENT

DATE OF DEATH

I/We, the undersigned, hereby state under oath that the following are all of the heirs of the Decedent:

| NAMES OF HEIRS  | ADDRESSES | RELATIONSHIP | AGE   |
|-----------------|-----------|--------------|-------|
| MARY SUE FIELDS | CHINA     | DAUGHTER     | ADULT |

[ ] This LIST OF HEIRS is filed in addition to the LIST OF HEIRS previously filed with this Court on DATE

I/we am/are (please check one):

- [ ] Proponent(s) of the will (no qualification)
- [ ] Personal representative(s) of the decedent's estate
- [ ] Heir-at-law of intestate decedent (no qualification within 30 days following death)

Given under my/our hand this 14TH day of FEBRUARY, 20 17

PRINTED NAME OF SUBSCRIBER

Wanda Fields SIGNATURE OF SUBSCRIBER

PRINTED NAME OF SUBSCRIBER

SIGNATURE OF SUBSCRIBER

PRINTED NAME OF SUBSCRIBER

SIGNATURE OF SUBSCRIBER

State/Commonwealth of Virginia [ ] City [x] County of Russell to wit:

Subscribed and sworn to before me this 14th day of February, 20 17

by Wanda Fields NAME(S)

Sheila Keton [ ] CLERK [x] DEPUTY CLERK [ ] NOTARY PUBLIC

My commission expires

Registration No.

VIRGINIA: In the Clerk's Office of the Russell Circuit Court this 14th day of February, 20 17 the foregoing LIST OF HEIRS was filed and admitted to record.

Teste: CLERK

by: Sheila Keton, Deputy Clerk