

**NORTH CAROLINA REGISTER OF DEEDS STATUTORY FILING FEES & DOCUMENT
FORMATTING REQUIREMENTS**

(Effective for instrument recorded on or after October 1, 2018)

Parenthetical numbers reference the applicable subsection of NCGS 161-10(a) unless otherwise noted.

- THIS STATE FILING FEE CHART IS PROVIDED AS A COURTESY TO OUR CUSTOMERS. EVERY EFFORT HAS BEEN MADE TO ASSURE ACCURACY OF THE INFORMATION.
- THE GENERAL STATUTES OF NORTH CAROLINA SHOULD BE RELIED UPON FOR CURRENT AND ACCURATE INFORMATION WHEN COMPUTING STATE FILING FEES.
- CONSULT THE REGISTER OF DEEDS OR LOCAL COUNSEL IN THE COUNTY WHERE INSTRUMENTS WILL BE FILED TO DETERMINE IF LOCAL CUSTOMS OR ORDINANCES IMPOSE ANY ADDITIONAL CHARGES OR REQUIREMENTS.
- CHICAGO TITLE INSURANCE COMPANY ASSUMES NO LIABILITY OR RESPONSIBILITY FOR ANY INACCURACIES.

Instrument	Fee
(1) Instruments in General This section applies to instruments for which no other provision is made.	<i>Note: This section does NOT apply to Deeds of Trust and Cancellations. Those are covered below in (1a).</i> \$26.00 first 15 pages \$4.00 per additional page Additional \$10.00 per “document” for multiple instruments* [see below] Potential \$25.00 nonstandard document fee [see (18a) Nonstandard Document below]
Assignment of multiple security instruments in a single document -- Add'l fee	Additional \$10 for each add'l reference required to be indexed under N.C.G.S. 151-14.1(b), N.C.G.S. 45-36.4(18) (rev. 6-26-12)
Excessive recording data	Additional \$2.00 for each party listed in the instrument in excess of 20. An instrument contains excessive recording data when there are more than 20 distinct parties listed in the instrument, including any attachments and exhibits that require indexing pursuant to G.S. 147-54.3 or Chapter 161. (Effec. 10-1-15)
*Multiple Instruments	A document consists of multiple instruments when it contains two or more instruments with different legal consequences or intent, each of which is separately executed and acknowledged and could be recorded alone.
(1a) Deeds of Trust, Mortgages	\$64.00 for first 35 pages (Rev. 10-1-16) \$4.00 per additional page or fraction thereof Additional \$10.00 per “document” for multiple instruments* [see above] Potential \$25.00 nonstandard document fee [see (18a) Nonstandard Document below]
Satisfactions or Cancellations of Deeds of Trust or Mortgages	No fee (For release deeds, see deed recording above.)
Amended, modified, restated Deeds of Trust	See “Instruments in General” under § (1) above. N.C.G.S. 161-10(a)(1), referencing N.C.G.S. 161-10(a)(1) above. (Rev. effec. 10-1-18)
(3) Plats	\$21.00 per sheet or page \$5.00 certified copy
(4) Right-of-Way Plans	\$21.00 first page, \$5.00 per additional page Collected from Board of Transportation
(9) Certified Copies	\$5.00 first page \$2.00 per additional page

(10) Comparing Copy for Certification	\$5.00 when copy is furnished by party filing the instrument and at the time of filing
(11) Uncertified Copies	At discretion of Register of Deeds based on “reasonable relation to the quality of copies supplied and the cost of purchasing and maintaining copying and/or computer equipment” and must be “at all times be uniform and prominently posted”
(13) Uniform Commercial Code	Financing Statement fees: Record of 1 or 2 pages = \$38 Record of more than 2 pages = \$45 for first 10 pages plus \$2.00 per page for each page over 10 pages For responding to an information request, \$38 N/A to satisfaction of fixture filing in deed of trust or mortgage only Potential \$25.00 nonstandard document fee for attachments [see (18a) <i>Nonstandard Document</i> below]
(14) Torrens Registration	Torrens Registration fees are provided in NCGS 43-5 Potential \$25.00 nonstandard document fee [see (18a) <i>Nonstandard Document</i> below]
(15) Master Forms	Fee for Instruments in General Potential \$25.00 nonstandard document fee [see (18a) <i>Nonstandard Document</i> below]
(18) Reinstatement of Articles of Incorporation	Fee for Instruments in General for Reinstatement of Articles of Incorporation prepared pursuant to NCGS 105-232
(18a) Nonstandard Document	\$25.00 additional fee for registering or filing any document on paper not in compliance with standards of NCGS 161-14(b): (1) 8.5” X 11” or 8.5” X 14” paper (paper which is 8.5” x 14” will be reduced to 8.5” X 11” thereby reducing font size and possibly resulting in a font size smaller than the required minimum of 9 points) (2) 3” blank margin at top of first page and 1/4” blank margins on remaining sides of first page and all margins of subsequent pages (3) typed or printed in black on white paper in legible font no smaller than 9 points – blanks may be completed or corrections made in an instrument in pen (4) text typed or printed on one side of paper only (5) type of instrument stated at top of first page

NORTH CAROLINA EXCISE AND LAND TRANSFER TAX INFORMATION

(Current as of October 1, 2011)

- THIS CHART IS PROVIDED AS A COURTESY TO OUR CUSTOMERS. EVERY EFFORT HAS BEEN MADE TO ASSURE ACCURACY OF THE INFORMATION.
- THE GENERAL STATUTES OF NORTH CAROLINA SHOULD BE RELIED UPON FOR CURRENT AND ACCURATE INFORMATION WHEN COMPUTING STATE EXCISE TAX.
- CONSULT THE REGISTER OF DEEDS OR LOCAL COUNSEL IN THE COUNTY WHERE INSTRUMENTS WILL BE FILED TO DETERMINE IF LOCAL CUSTOMS OR ORDINANCES REQUIRE PAYMENT OF ANY ADDITIONAL TAXES OR CHARGES SUCH AS THE LAND TRANSFER TAX COVERED IN THE LATTER SECTION OF THIS CHART.
- CHICAGO TITLE INSURANCE COMPANY ASSUMES NO LIABILITY OR RESPONSIBILITY FOR ANY INACCURACIES.

Excise Tax on Conveyances

Article 8E of Chapter 105 of the North Carolina General Statutes

General Information	Excise Tax is a state tax computed at the rate of \$1.00 on each \$500.00 or fractional part thereof of the consideration or value of the interest conveyed payable by the seller at the time of recording. There is no mortgage tax in North Carolina.
Imposition of Excise Tax NCGS 105-228.30(a)	“An excise tax is levied on each instrument by which any interest in real property is conveyed to another person. The tax rate is one dollar (\$1.00) on each five hundred dollars (\$500.00) or fractional part thereof of the consideration or value of the interest conveyed. The transferor must pay the tax to the register of deeds of the county in which the real estate is located before recording the instrument of conveyance. If the instrument transfers a parcel of real estate lying in two or more counties, however, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value lies. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.”
Conveyances Exempt from Excise Tax NCGS 105-228.28 NCGS 105-228.29	Excise tax applies to all conveyances <u>other than</u> (A) a transfer of an interest in real property by a governmental unit or an instrumentality of a governmental unit (NCGS 105-228.28). EXAMPLE: Foreclosure sale by federal governmental instrumentality (B) a transfer of an interest in real property (NCGS 105-228.29) (1) by operation of law. EXAMPLE: Will, inheritance, merger of entities (see below) (2) by lease for a term of years. EXAMPLE: Memorandum of lease EXAMPLE: Assignment/conveyance of an interest in a lease for a term of years (3) by or pursuant to the provisions of a will. (4) by intestacy. (5) by gift. (6) if no consideration in property or money is due or paid by the transferee to the transferor. EXAMPLE: Conveyance by an individual to his wholly-owned corporation for "business convenience" and "without consideration" (7) by merger, conversion, or consolidation. (8) by an instrument securing indebtedness. EXAMPLE: Deed of trust

Is Excise Tax Due Examples	<p>Excise tax <u>is due</u> in the following transactions which frequently give rise to the question:</p> <ul style="list-style-type: none"> • Exchange for other real or personal property (cash or otherwise) • Foreclosure trustees' deeds and deeds in lieu of foreclosure • Assumption of seller's mortgage debt by buyer • Timber deeds and contracts to convey standing timber • Conveyances to an entity for issuance of equity interests (other than for simply business convenience with no consideration) • Mobile or manufactured home permanently affixed and taxed as real property at time of closing • Marital deeds between spouses as part of a separation and property settlement (41NCAG237, 1971 to 1981) but <i>arguably</i> not after adoption of the Equitable Distribution Act in 1981 (GS 50-20(k)) – <i>no settled opinion</i>
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Land Transfer Tax on Conveyances

General Information	<p>The tax is in addition to the excise tax (above) Dare and Currituck counties including a leasehold transfer tax Pasquotank, Perquimans & Washington exempt foreclosure, deed in lieu of foreclosure and REO sale by mortgagor within 2 years thereafter. Consult the Office of the Register of Deeds of a county imposing this tax for guidance in determining when the tax is due and the amount due.</p>
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Counties Imposing a Land Transfer Tax	The following counties require an additional Land Transfer Tax:		
	County	Amount	Session Law
	Camden	1%	S.L. 1985-954
	Chowan	1%	S.L. 1985-881
	Currituck	1%	S.L. 1985-670
	Dare	1%	S.L. 1985-525
	Pasquotank	1%	S.L. 1989-393
	Perquimans	1%	S.L. 1989-393
	Washington	1%	S.L. 1989-393