

Fee Schedule		
Service	Details	Fee
BOND APPROVAL :	Per bond: 28.24(19) Fla. Stat.	\$ 8.50
CERTIFYING COPIES:	Per certification: 28.24(3) Fla. Stat.	\$ 2.00
COPIES:	Per page, no larger than 8 1/2" x 14": 28.24(5)(a) Fla. Stat.	\$ 1.00
	Larger than 8 1/2' x 14": 28.24(5)(b) Fla. Stat	\$ 5.00
	Microfilm (Per Book) 28.24(6)(a) Fla. Stat	\$42.00
	CD (Per Book & Index).	\$47.50
DOCUMENTARY STAMP TAX:	On real estate conveyance, per \$100.00 consideration: 201.02 Fla. Stat.	\$ .70
	On obligations to pay money, per \$100.00 indebtedness: 201.08 Fla. Stat.	\$ .35
DECLARATION OF DOMICILE:	Preparing & recording: 28.24(18),(15) Fla. Stat.	\$15.00
INDEXING:	Indexing instruments recorded in official records which contain more than 4 entries, per additional name: 28.24(15)(c) Fla. Stat.	\$ 1.00
INTANGIBLE TAX :	2 mills per \$1.00 obligation 199.133 Fla. Stat.	\$ .002
NOTICE OF BOND:	Mailing Notice to Lienor: 713.23(2) Fla. Stat. Certified Mail Charge: 713.23(2) & 28.24(32) Fla. Stat. Recording of Notice with attached copy of surety bond: 713.23(2) & 28.24(15) Fla. Stat	\$20.00 Actual Postage Recording Fee
NOTICE OF CONTEST OF LIEN (CONDOMINIUM):	Recording of Notice: 718.116(5) & 28.24(15) Fla. Stat. Certified Mailing Charge: 718.116(5) & 28.24(32) Fla. Stat. Document Preparation Fee: 28.24(8)	Recording Fee Actual Postage \$7.00
NOTICE OF CONTEST OF LIEN (CONSTRUCTION):	Recording of Notice: 713.22(2) & 28.24(15)(a) Fla. Stat. Certified Mail Postage: 713.22(2) & 28.24(32) Fla. Stat. Document Preparation Fee: 28.24(8)	\$ 10.00 Actual Postage \$7.00
OATH:	Administering, attesting & sealing not otherwise provided herein: 28.24(13) Fla. Stat.	\$ 3.50

Fee Schedule		
Service	Details	Fee
PLATS/CONDOS: EXAMINING, CERTIFYING & RECORDING	Over 8 1/2' x 14" - first page: 28.24(11)(a) Fla. Stat.	\$30.00
	Each additional page: 28.24 (11)(b) Fla. Stat	\$15.00
RECORDING FEE:	First Page or Fraction thereof: 28.24(15)(a & d) Fla. Stat.	\$10.00
	Each additional page or fraction thereof: 28.24(12)(b & d) Fla. Stat.	\$ 8.50
REGISTRY OF COURT DEPOSITS:	First \$500: 28.24(10)(a)(1) Fla. Stat.	3%
	Each subsequent \$1.00: 28.24(10)(a)(2) Fla. Stat.	1.5%
SEARCHES:	Per year, per name: 28.24(20) Fla. Stat.	\$ 2.00
TRANSFER OF JUDGMENT TO SECURITY:	Making and serving certificate of judgment transfer: 55.10(6) Fla. Stat.	\$15.00
	Each additional lien transfer: 55.10(5) Fla. Stat.	\$ 7.50
	Recording of certificate of judgment transfer: 55.10(5) Fla. Stat.	Recording Fee
	Certified Mail Charge: 55.10(5) & 28.24(27) Fla. Stat.	Actual Postage
TRANSFER OF LIEN TO SECURITY:	Making and serving certificate of lien transfer: 713.24(1)(b) Fla. Stat.	\$20.00
	Each additional lien transfer: 713.24(1)(b) Fla. Stat.	\$10.00
	Recording of certificate of lien transfer: 713.24(1)(b) Fla. Stat.	Recording Fee
	Certified Mail Charge: 713.24(1)(b) & 28.24(27) Fla. Stat.	Actual Postage
VERIFYING:	Any instrument presented for certification prepared by some one other than clerk or deputy clerk, per page: 28.24(4)Fla. Stat.	\$ 3.50
WRITING ANY PAPER:	Other than herein specifically mentioned, including signing/sealing: 28.24(8) Fla. Stat.	\$ 7.00

## **IMPORTANT NOTES - RECORDING INSTRUMENTS & STATE TAXES**

Recording - Before recording instruments, please check for the following:

1. Date
2. Printed name and mailing address of each grantee and grantor (695.26 Fla. Stat.)
3. Complete legal description
4. Attachments, if any
5. Two witnesses to signatures, including printed name of witnesses (689.01 and 695.26 Fla. Stat.)
6. Corporate name or (if applicable) printed correctly; corporate seal affixed; and officer's title(s) shown under signature(s) (692.01 Fla. Stat.)
7. Notarial acknowledgment complete [ie., name(s) with title(s); date; notary's signature; notary's seal; expiration date of notary's commission] (695.03, 695.26(d) and ch. 117 Fla. Stat.)
8. Preparation statement on all real estate conveyances (695.26 Fla. Stat.), appearing legibly on the face of the document, stating:
  - o This instrument prepared by: Name of Individual
  - o Firm (if any)
  - o Address
9. Transfer of Interest Form (Department of Revenue Form DR-219) - Before recording any real estate conveyance (deed), a Form DR-219 must be signed and filed by the grantee or the grantee's agent. Must state actual consideration paid, and parcel I.D. number. The return (Form DR-219) is not recorded; it is confidential. (201.022 Fla. Stat.)
10. Spaces for the property appraiser's parcel identification number and for the social security numbers of the grantees must be provided on all real estate conveyances (689.02(2) Fla. Stat.)
11. **PENALTY FOR FAILURE TO PAY PROPER AMOUNT OF DOC STAMP TAX (201.17 Fla. Stat.):**
  - o Purchase of proper stamps not previously affixed.
  - o Plus interest from date recorded to date affixed.
  - o Plus payment of penalty to Florida Department of Revenue.  
(This penalty is in addition to and is not in lieu of any other penalty imposed by law.)

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### **Documentary Stamp Tax - Real Estate Conveyances (Deeds)**

- Documentary stamp tax is due on total consideration (including cash, any unpaid balance on existing or new mortgage, plus anything having a monetary value).
  - o Rate: \$ 0.70 per \$100 or fraction thereof
  - o Formula:  $.0070 \times \text{Total Purchase Price} = \text{Amount of Doc Stamps}$
- Doc stamp tax must be paid on documents prior to recording (201.01 Fla.Stat.) minimum stamp tax on any conveyance having a total consideration of \$100 or less

- Deed shown as corrective or given to clear title but not in lieu of foreclosure
- Deed given in lieu of foreclosure

### **Documentary Stamp/Intangible Tax - Obligations To Pay Money (Mortgages, Notes, etc.):**

- Documentary stamp tax:
  - Doc stamp tax is due on the total amount of indebtedness as shown on document.
    - Rate: \$ .35 per \$100 or fraction thereof
    - Formula:  $.0035 \times \text{Amount Financed} = \text{Amount of Doc Stamps}$
  - If more than one document is recorded evidencing the same indebtedness, each document will be taxable as a separate indebtedness unless the documents are properly cross-referenced to the document for which stamps have been paid.
  - Doc stamp tax must be paid on documents evidencing indebtedness prior to recordation (201.01 Fla. Stat.)
- Intangible Tax:
  - Intangible tax on notes, bonds and other obligations for payment of money secured by a mortgage, deed of trust or other lien upon real property situated in Florida shall be paid at the time of recording to the Clerk of the Circuit Court. 199.133(1) and 199.135 Fla. Stat.
    - Rate: 2 mills per dollar of just valuation of notes, bonds, and other obligations to pay money
    - Formula:  $.002 \times \text{Amount Financed} = \text{Amount of Intangible Tax}$

### **Common Instruments Subject to Florida Documentary Stamp Tax**

- Agreements for Deed and Assignments: 201.02(1) Fla. Stat.; Rule 12B-4.013(17), F.A.C.
- Assignment of Beneficial Interest in Land Trust: 201.02(4) Fla. Stat.; Rule 12B-4.013(29), F.A.C.
- Assignment of Contract for Deed: 201.02(1) Fla. Stat.; Rule 12B-4.013(19), F.A.C.
- Assignment/Conveyance of Leasehold interest in realty: 201.02(1) Fla. Stat.; Rule 12B-4.013(27), F.A.C.
- Assignment of Mortgage (if new obligation): 201.08 Fla. Stat.; Rule 12B-4.053(28), F.A.C.
- Assignment of Successful Foreclosure Bid: Rule 12B-4.013(28), F.A.C.
- Assumption of Mortgage: 201.08 Fla. Stat.; Rule 12B-4.053(19), F.A.C.
- Bonds, Corporation: 201.07 Fla. Stat.
- Certificates of Indebtedness: 201.07 Fla. Stat.; Rule 12B-4.052(8), F.A.C.

- Chattel Mortgages: 201.08(1) Fla. Stat.; Rule 12B-4.053(8), F.A.C.
- Construction Mortgage: 201.08 Fla. Stat.; Rule 12B-4.013(30), F.A.C.
- Debentures: 201.07 Fla. Stat.
- Deeds (all types): 201.02 Fla. Stat.
- Mortgages: 201.08(1) Fla. Stat.
- Mortgage Modification or Extension Agreement: Rule 12B-4.053(34), FAC.; but see 201.09 Fla. Stat.
- Notes, Renewal: Rule 12B-4.053(24) FAC.; 201.08(1) Fla. Stat.,but see 201.09 Fla. Stat.
- Promissory Notes: 201.08(1) Fla. Stat.
- Security Agreements: 201.08(1) Fla. Stat.
- Stock Certificates: 201.05(1) Fla. Stat.
- Wrap-Around Mortgages: Rule 12B-4.013(24), F.A.C.