

Tax Exemptions:

Agent to Principal / Nominee to Principal

Consideration must be that of Principal; not Nominee.

Cemetery deed

"Deeds" to cemetery plots.

Chap. 11 Bankruptcy

Any transfers of property from the debtor under a confirmed bankruptcy plan under 11 U.S.C. § 1129 that are exempted pursuant to 11 U.S.C. 1146(a).

Company to Individual Transfer

Any deed, instrument, or other writing through which real property is transferred from a corporation, partnership, or other entity to one or more individuals if the individual or individuals to whom the property is transferred also have a majority ownership interest in the corporation, partnership, or other entity by which the property is transferred.

Corporate Merger

Deeds transferring title from the old Corporation to the new Corporation as part of a merger.

Corporation to Corporation

Deeds conveying interest only when there is a Corporate Dissolution.

Deed Confirming Title Already Vested

Deeds filed to clear flaw or cloud in title when no consideration paid.

Deed in Lieu of Foreclosure

Any deed issued in lieu of foreclosure if the deed issued in lieu of foreclosure is for a purchase money deed to secure debt that has been in existence and properly executed and recorded for a period of 12 months prior to the recording of the deed in lieu of foreclosure.

Deed of Correction

Deeds correcting any error on a previous filing when there is no consideration.

Deed of Gift

Any deed or instrument which voluntarily transfers legal title to property for no consideration, that is for which no value is received in return.

Divorce Based Transfer

Any transfer of real estate between a husband and wife in connection with a divorce case.

Estate Deed

Any deed of assent or distribution by an executor, administrator, guardian, trustee, or custodian; any deed or other instrument carrying out the exercise of a power of appointment; and any other instrument transferring real estate to or from a fiduciary; provided, however, that the exemption provided under this paragraph shall apply only if the transfer is without valuable consideration.

First Transferee Foreclosure

The deed from the debtor to the first transferee at a foreclosure sale.

Govt/NonProfit Public Corp

Any deed, instrument, or other writing to which any of the following is a party: the United States; this state; any agency, board, commission, department, or political subdivision of either the United States or this state; any public authority; or any nonprofit public corporation.

Individual to Company Transfer

Any deed, instrument, or other writing through which real property is transferred from one or more individual owners to a corporation, partnership, or other entity if the individual owner or owners of the real property also have a majority ownership interest in the corporation, partnership, or other entity to which the property is transferred.

Joint Tenant Division

Any deed, instrument, or other writing which effects a division of real property among joint tenants or tenants in common if the transaction does not involve any consideration other than the division of the property.

Partition Deed

Deeds which only change type method of ownership from undivided interest to divided interest with no change in portion.

Property Returned after FiFa

Any deed that seeks to return any property sold at a tax sale back to the defendant in a FiFa.

Public Road Acquisition

Transfer of property which is acquired as provided in Code Sections 32-3-2 and 32-3-3.

Sheriff's Deed of Redemption

Deeds of Redemption from Sheriff's Tax Sale.

Year's Support Order

Any order for year's support awarding an interest in real property as provided in Code Section 53-5-11 of the "Pre-1998 Probate Code," if applicable, or Code Section 53-3-11 of the "Revised Probate Code of 1998";