

STATEMENT OF REASON FOR EXEMPTION FROM REAL PROPERTY CONVEYANCE FEE

TYPE OR PRINT ALL INFORMATION

Revised Code Sections 319.202 and 319.54 (F) (3)

FOR COUNTY AUDITOR'S USE ONLY

Table with 6 columns: Instr., Tax. Dist No., Tax List, Land, Bldg., Tot. and 3 sub-headers: Date, Co. No. 32, Number.

D.T.E. CODE NO. Property Located in Acct. or Permanent Parcel No. Description: Split/New Plat Remarks: Taxing District

FOLLOWING MUST BE COMPLETED BY GRANTEE OR HIS REPRESENTATIVE

- 1. Grantor's Name
2. Grantee's Name
3. Address of Property
4. Tax Billing Address
5. No conveyance fees shall be charged because the real property is transferred: (a) To or from the United States... (b) Solely in order to provide or release security... (c) To confirm or correct a deed... (d) To evidence a gift... (e) On sale for delinquent taxes... (f) Pursuant to court order... (g) Pursuant to a reorganization... (h) By a subsidiary corporation... (i) By lease... (j) When the value... (k) Of an occupied residential property... (l) To a grantee other than a dealer... (m) To or from a person when no money... (n) To an heir or devisee... (o) To a trustee acting on behalf... (p) Of an easement or right-of-way... (q) Of property sold to a surviving spouse... (r) To or from an organization exempt... (s) Among the heirs at law... (t) To a trustee of a trust... (u) To the grantor of a trust... (v) To the beneficiaries of a trust... (w) To a corporation for incorporation...
6. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person, or surviving spouse homestead exemption...
7. Has the grantor indicated that this property is qualified for current agricultural use valuation...
8. Application for 2 1/2% Reduction (NOTICE: failure to complete this application prohibits the owner from receiving this reduction until another proper and timely application is filed): Will this property be grantee's principal residence by January 1 of next year?

I declare under penalties of perjury that this statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

SIGNATURE OF GRANTEE OR REPRESENTATIVE

DATE

**INSTRUCTIONS TO GRANTEE OR REPRESENTATIVE FOR COMPLETING
STATEMENT OF REASON FOR EXEMPTION FROM REAL
PROPERTY CONVEYANCE FEE, DTE FORM (100)EX**

COMPLETE LINES 1 THRU 8 ONLY

- WARNING:** All questions must be completed to the best of your knowledge to comply with Ohio Revised Code Section 319.202. Persons willfully failing to comply or falsifying information are guilty of a misdemeanor of the first degree (O.R.C. Section 319.99 (B)).
- LINE 1** List grantor's name as shown in the deed or other instrument conveying this real property.
- LINE 2** List grantee's name as shown in the deed or other instrument conveying this real property and the grantee's mailing address.
- LINE 3** List address of property conveyed by street number and street.
- LINE 4** List complete name and address to which tax bills are to be sent. **CAUTION: EACH PROPERTY OWNER IS RESPONSIBLE FOR PAYING THE PROPERTY TAXES ON TIME EVEN IF NO TAX BILL IS RECEIVED.**
- LINE 5** Check one of the exemptions (a) – (w), as appropriate. Keep in mind that a county auditor may inspect any and all documents in connection with the submission of a conveyance to determine whether the transfer is entitled to exemption. The auditor may exercise that discretionary power by requiring additional information in the form of affidavits, deeds, trust documents, purchase agreements, closing statements, court orders, resolutions from corporate boards of directors, articles of incorporation, Internal Revenue Service exemption certificates, or in any other form deemed necessary by the auditor that sufficiently substantiates the claim for exemption.
- LINE 6** If the grantor has indicated that the property to be conveyed will receive the senior citizen, disabled person or surviving spouse homestead exemption for the proceeding or current tax year under O.R.C. section 323.152(A), grantor must complete DTE Form 101 or submit a statement which complies with the provisions of O.R.C. section 319.202(A)(2), and the grantee must submit such form to the county auditor along with this statement.
- LINE 7** If the grantor has indicated that the property to be conveyed was qualified for current agricultural use valuation for the preceding or current tax year under O.R.C. section 5713.30, the grantor must complete DTE Form 102 or a statement that complies with O.R.C. section 319.202(B)(2), and the grantee must submit such form to the county auditor along with this statement.
- LINE 8** Complete line 8 (Application For 2 ½% Reduction) only if the parcel is used for residential purposes. To receive the 2 ½% homestead tax reduction for next year, you must own and occupy your home as your principal place of residence (domicile) on January 1 of that year. A homeowner and spouse may receive this reduction on only one home in Ohio. Failure to complete this application prohibits the owner from receiving this reduction until another proper and timely application is filed.