DTE FORM 100 (EX) STATEMENT OF REASON FOR EXEMPTION FROM REAL PROPERTY CONVEYANCE FEE

(Rev 12/98)

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

(Rev 12/98)		Revi	sed Code Sections 319	202 and 319.54(F)(3)		
TYPE OR PRIN	T ALL INFORMATION	r	,			
FOR C	COUNTY AUDITOR'S U	USE ONLY	Date	Co. No.	Number	
Instr.	Tax. Dist. No.	Tax List	Land	Bldg.	Tot.	
D.T.E. CODE 1	NO	•	Split/N	ew Plat Remarks:		
Property Locat	ed in				Taxing District	
Name on Tax D	Ouplicate				_Tax Duplicate Year Map Book Page	
Acct. or Permanent Parcel No			Map BookPage			
Description:						
	FOLLOW	VING MUST BE CO	MPLETED BY GRA	NTEE OR HIS REPRESENT	FATIVE	
	TOLLOW	A CONTEST BE	WILLIED DI GIU			
1. Grantor's NamePhone Number						
. Grantee's Name			Phone Number			
Grantee's Ad	Grantee's Address					
3. Address of Pro	operty					
4. Tax Billing Ac	nce fees shall be charg	ed because the rea	1 property is transfe	rred:		
					on of the United States or this state;	
(b) Solely	in order to provide or	release security for	or a debt or obligati	on; (MUST INCLUDE AFFIDAY	/IT OF FACTS)	
	nfirm or correct a deed			0.18		
			nd and wife, or pare	nt and child or the spouse	of either; (CIRCLE ONE)	
	e for delinquent taxes		transfar is not the	result of a sale affected or	completed pursuant such order;	
					on of a corporation, to the extent that the	
					ts in exchange for the stockholder's shares	
in the	e dissolved corporation	; (MUST INCLUDE A	FFIDAVIT OF FACTS)	_	-	
			for no consideration,	nominal consideration, or in s	ole consideration of the cancellation or	
surrer	nder of the subsidiary's	s stock;	an minanal niahta	place the lease is for a term	of years renewable forever;	
				onveyed does not exceed or		
					rmer residence is traded as part of the	
cons	ideration for the new re	esidence;				
				urpose of and as a step in,		
	rom a person when no mor and the transaction is				o money is paid or to be paid for the real	
					a surviving tenant, or on the death of a	
	ered owner;	pouses of to a surviv	ing spouse, from a pe	ison to minion and others, to	a sarrring renam, or on the acuth of a	
	trustee acting on behal					
(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars; (q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;						
					Payanua Coda, provided such transfer	
(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code, provided is without consideration and is in furtherance of the charitable or public purpose of such organization; (MUST INCLUDE AF						
					deration in money is paid or to be paid	
for the	e real property;					
(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust; (u) To the grantor of a trust by a trustee of a trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to						
	st or to withdraw trust		the transfer is made	to the grantor pursuant to the	exercise of the grantor's power to revo	
			n the transfer from th	ne grantor of the trust to the t	rustee or pursuant to trust provisions	
	ecame irrevocable at th					
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696[307.69.6] of 6. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person, or surviving spouse home						
	urrent tax year's YES				ring spouse nomestead exemption for the	
					e preceding or current tax year?	
	NO If yes, complete		and a survivior agric	and the second second second	F Jean.	
			olete this application	prohibits the owner from recei	ving this reduction until another proper	
		-	rty be grant <u>ee's</u> prin <u>cip</u> al residence by January 1 of next year?			
	O If yes, is the proper				-	
I declare under	r penalties of perjury th	at 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

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.