

# Instructions to Grantee or Representative for Completing Real Property Conveyance Fee Statement of Value

Complete lines 1 through 10 in box.

**WARNING:** All questions must be completed to the best of your knowledge to comply with Ohio Revised Code (R.C.) section 319.202. Persons willfully failing to comply or falsifying information are guilty of a misdemeanor of the first degree (R.C. section 319.99(B)). It is important that the information on this form be accurate as it will be used to determine whether all real property, including this property, is uniformly assessed for real property tax purposes.

**Note:** The county auditor has discretionary power under R.C. section 319.202(A) to request additional information in any form of documentation deemed necessary to verify the accuracy of the information provided by the grantee on the front of the form.

- 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 name.
- 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** If there are no buildings on the land conveyed, check "no." If there are buildings, check "yes" and the appropriate box that describes the type of buildings. If other, describe briefly the type of buildings, such as "office building."
- Line 6** Show any special condition of sale that would affect the consideration. If any of the special conditions noted are involved, check the appropriate box. Briefly describe other conditions in the space provided.
- Line 7**
- a) Enter amount of new mortgage on this property (if any).
  - b) Enter amount of the balance assumed on an existing mortgage (if any).
  - c) Enter cash paid for this property (if any).
  - d) Add lines 7a, 7b and 7c.
  - e) If any portion of the consideration reported on line 7d was paid for items other than real property, enter the portion of the consideration paid for those items.
  - f) Deduct line 7e from line 7d and enter the difference on this line.
  - g) List mortgagee or mortgagees (the party who advances the funds for a mortgage loan).
  - h) Check type of mortgage.
  - i) In the case of a gift, in whole or part, enter the estimated price that the real estate would bring in the open market.
- Line 8** If the grantor has indicated that the property to be conveyed will receive the senior citizen, disabled person or surviving spouse homestead exemption for a preceding or current tax year under R.C. section 323.152(A), grantor must complete DTE 101 or submit a statement that complies with the provisions of R.C. section 319.202(A)(2), and the grantee must submit such form to the county auditor along with this statement.
- Line 9** If the grantor has indicated that the property to be conveyed qualified for current agricultural use valuation for the preceding or current tax year under R.C. section 5713.30, the grantor must complete DTE 102 or a statement that complies with R.C. section 319.202(B)(2), and the grantee must submit such form to the county auditor along with this statement.
- Line 10** Complete line 10 (application for owner-occupancy reduction on qualified levies) only if the parcel is used for residential purposes. To receive the owner-occupancy homestead tax reduction on qualified levies for next year, you must own and occupy your home as your principal place of residence (domicile) on Jan. 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.

The real property conveyance fee is payable on the amount of money reported on either item 7f or 7i.

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)

TYPE OR PRINT ALL INFORMATION

FOR COUNTY AUDITOR'S USE ONLY

			Date	Co. No.	Number
Instr.	Tax. Dist. No.	Tax List	Land	Bldg.	Tot.

D.T.E. CODE NO. \_\_\_\_\_  Split/New Plat Remarks: \_\_\_\_\_ Taxing District \_\_\_\_\_  
 Property Located in \_\_\_\_\_  
 Name on Tax Duplicate \_\_\_\_\_ Tax Duplicate Year \_\_\_\_\_  
 Acct. or Permanent Parcel No. \_\_\_\_\_ Map Book \_\_\_\_\_ Page \_\_\_\_\_  
 Description: \_\_\_\_\_

FOLLOWING MUST BE COMPLETED BY GRANTEE OR HIS REPRESENTATIVE

1. Grantor's Name \_\_\_\_\_ Phone Number \_\_\_\_\_
2. Grantee's Name \_\_\_\_\_ Phone Number \_\_\_\_\_  
 Grantee's Address \_\_\_\_\_
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, this state or any instrumentality, agency, or political subdivision of the United States or this state;
  - \_\_\_(b) Solely in order to provide or release security for a debt or obligation;
  - \_\_\_(c) To confirm or correct a deed previously executed and recorded;
  - \_\_\_(d) To evidence a gift, in any form, between husband and wife, or parent and child or the spouse of either;
  - \_\_\_(e) On sale for delinquent taxes or assessments;
  - \_\_\_(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant such order;
  - \_\_\_(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's share in the dissolved corporation;
  - \_\_\_(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;
  - \_\_\_(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;
  - \_\_\_(j) When the value of the real property or interest in real property conveyed does not exceed one hundred dollars;
  - \_\_\_(k) Of an occupied residential property being transferred to the builder of a new residence when the former residence is traded as part of the consideration for the new residence;
  - \_\_\_(l) To a grantee other than a dealer in real property, solely for the purpose of and as a step in, its prompt sale to others;
  - \_\_\_(m) To or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or to be paid for the real estate and the transaction is not a gift;
  - \_\_\_(n) To an heir or devisee, between spouses or to a surviving spouse, from a person to himself and others, to a surviving tenant, or on the death of a registered owner;
  - \_\_\_(o) To a trustee acting on behalf of minor children of the deceased;
  - \_\_\_(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;
  - \_\_\_(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code, provided such transfer is without consideration and is in furtherance of the charitable or public purpose of such organization;
  - \_\_\_(s) Among the heirs at law or devisees, including a surviving spouse of a common decedent, when no consideration in money is paid or to be paid for the 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 revoke the trust or to withdraw trust assets;
  - \_\_\_(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or pursuant to trust provisions that became irrevocable at the death of the grantor;
  - \_\_\_(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696[307.69.6] of the Revised Code;
6. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person, or surviving spouse homestead exemption for the preceding or current tax year's  YES  NO. If yes, complete DTE Form 101.
7. Has the grantor indicated that this property is qualified for current agricultural use valuation for the preceding or current tax year?  YES  NO. If yes, complete DTE Form 102.
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?  YES  NO. If yes, is the property a multi-unit dwelling?  YES  NO

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

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
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

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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)).

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- 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 preceding 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.