Statement of Reason for Exemption From Real Property Conveyance Fee

DTE 100EX Rev. 1/14

Ohio Revised Code section 319.202 and 319.54(G)(3)

FOR COUNTY AUDITOR'S USE ONLY			Date	Co. no.	Number	
Instr.	Tax. district no.	Tax list	Land	Bldg.	Total	
DTE code	e number		□ Split/n	ew plat Remarks		
Property located in taxing district						
Name on tax duplicate			Tax duplicate year			
Acct. or permanent parcel no Map book Page						
Description	on					
	_	Type or print all inforn	nation. See instructions			
				Phone —		
	ee's name					
	ee's address					
3. Addre	3. Address of property					
4. Tax b	illing address					
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. MUST INCLUDE STATEMENT OF FACTS 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 to 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 shares in the dissolved corporation. MUST INCLUDE STATEMENT OF FACTS 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. j) 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 \$10.0 k) of an occupied residential property being transferred to the builder of a new residence when the former residence is trade d as part of the consideration for the new residence. j) 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 conventible into money is paid or to be paid for the real estate and the transaction is not a gift, MUST INCLUDE STATEMENT OF FACTS n) to an hair 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. o) of an easement or right-of-way when the valu						
reduc If yes	tion until another proper and timely appli , is the property a multi-unit dwelling? □ under penalties of perjury that this state	ication is f led.) Will this ☐ Yes ☐ No	s property be grantee's	principal residence by Jan.	1 of next year? ☐ Yes ☐ No	

(Printed Name Above)

Date

Phone Number

Signature of grantee or representative

DTE 100EX Rev. 1/14 Page 2

Instructions to Grantee or Representative for Completing Statement of Reason for Exemption From Real Property Conveyance Fee, DTE 100EX

Complete lines 1 through 8.

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)).

- 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 Check one of the exemptions (a)-(y) 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 aff davits, deeds, trust documents, purchase agreements, closing statements, court orders, resolutions from corporate boards of directors, articles of incorporation, Intern al 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 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 7 If the grantor has indicated that the property to be conveyed was qualfied 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 8 Complete line 8 (application for owner occupancy 2 ½% reduction on qualif ed levies) only if the parcel is used for residential purposes. To receive the owner occupancy tax reduction 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 f led.