

## 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.	47	Number
Instr.	Tax. district no.	Taxlist	Land	Bldg.		Total
DTE code number						
Property located	in					taxing district
Name on tax dup	licate				Tax duplicat	e year
Acct. or permane	nt parcel no			_ Map book _	Page	
Description						
The Following Must Be Completed by Grantee or His/Her Representative Type all information. See instructions on reverse.						
1. Grantor's nar	ne				Phone	
2. Grantee's na	me				Phone	
Grantee's ad	dress					
3. Address of property						
4. Tax billing ad	dress					
<ul> <li>a) to or from the United States, this state or any instrumentality, agency or political subdivision of the United States or this state.</li> <li>b) solely in order to provide or release security for a debt or obligation.</li> <li>c) to confirm or correct a deed previously executed and recorded.</li> <li>d) to evidence a gift, in any form, between husband and wife, or parent and child, or the spouse of either.</li> <li>e) on sale for delinquent taxes or assessments.</li> <li>f) pursuant to auroir oder, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order.</li> <li>g) pursuant to auroir oder, to the extent that such transfer is not the result of a sale effected or completed pursuant to achange for the stockholder's shares in the dissolved corporation.</li> <li>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.</li> <li>i) by lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renevable forever.</li> <li>j) when the value of the real property volte in the purpose of and as a step in, its prompt sale to others.</li> <li>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.</li> <li>n) to a furst devise, 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.</li> <li>j) of an essement or ingence of the subsel of the surviving spouse, from a person to himself on consideration in money is paid or to be paid for the real essement or fight - d-way when the value of the interest corveyed dese not exceed \$1,000.</li> <li>q) of property solet a surviving spouse pursuant to Ohimself and others, to a surviving tenant or inderation income y reader at income under I</li></ul>						

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

## 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 f rst 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, Internal Revenue Service exemption certif cates, or in any other form deemed necessary by the auditor that suff ciently 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 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 8 Complete line 8 (application for owner occupancy 22 % reduction on qualif ed levies) only if the parcel is used for residential purposes. To receive the owner occucpancy 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.