LARRY A. KACZALA
LUCAS COUNTY AUDITOR

DTE FORM 100(EX)
(REV 12/98)

STATEMENT OF REASON FOR EXEMPTION FROM REAL PROPERTY CONVEYANCE FEE

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

TYPE OR PRINT ALL INFORMATION

FOR COUNTY AUDITORS USE ONLY

Date	Co. No.	Number
	48	

Instrument	Taxing Dist. No.	Tax List	Land	Building	Total

D.T.E. CODE NO. _____ ☐ Split/New Plat Remarks _____

Property Located in _____ Taxing District

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 shares 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 the 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? ☐ 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

_____ 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 indicted 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 1/2% Reduction) only if the parcel is used for residential purposes. To receive the 2-1/2% 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.