STATEMENT OF REASON FOR EXEMPTION FROM MANUFACTURED AND MOBILE HOME CONVEYANCE FEE

DTE FORM 100M(EX)
(Prescribed 10/99)

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

TYPE OR PRINT ALL INFORMATION

FOR COUNTY AUDITOR'S USE ONLY

Tax List Year	County Number	Tax Dist. Number	Date

Home Located in _____ Taxing District

Name on Tax Duplicate _____ Tax Duplicate Year _____

Description of Home: Year Mfg. _____ Certificate Of Title No. _____

Make: _____ Serial No. _____ Registration No. _____

Number
Neigh. Code
Value

FOLLOWING MUST BE COMPLETED BY GRANTEE OR GRANTEE'S REPRESENTATIVE

1. Grantor's (Seller) Name _____ Phone : _____
2. Grantee's (Buyer) Name _____ Phone: _____
   Grantee's Address _____
3. Address of Home Before Transfer _____
4. Address of Home After Transfer _____
5. Tax Billing Address _____
6. No Conveyance fees shall be charged because the home 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 evidence a gift, in any form, between husband and wife, or parent and child or the spouse of either;

_____ (d) On sale for delinquent taxes or assessments;

_____ (e) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant such order;

_____ (f) 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;

_____ (g) 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;

_____ (h) By lease unless the lease is for a term of years renewable forever;

_____ (i) When the value of the home or interest in home conveyed does not exceed one hundred dollars;

_____ (j) Of an occupied home being transferred to the dealer of a new home when the former home is traded as part of the consideration for the new home;

_____ (k) To a grantee other than a manufactured or mobile home dealer, solely for the purpose of and as a step in, its prompt sale to others;

_____ (l) 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 home and the transaction is not a gift;

_____ (m) To a trustee acting on behalf of minor children of the deceased;

_____ (n) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

_____ (o) 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;

_____ (p) 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 home;

_____ (q) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

_____ (r) 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;

_____ (s) 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;

_____ (t) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code.

7. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person, or surviving spouse homestead exemption for the current tax year? ☐ YES ☐ NO. If yes, complete DTE Form 101.

8. Application tor 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 (buyer's) principal residence by January 1 of next year? ☐ 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 (BUYER) OR REPRESENTATIVE FOR COMPLETING STATEMENT OF REASON FOR EXEMPTION FROM MANUFACTURED AND MOBILE HOME CONVEYANCE FEE, DTE FORM 100M(EX)

COMPLETE LINES 1 THROUGH 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)).

NOTE: THIS FORM ONLY APPLIES TO THE TRANSFER OF MANUFACTURED OR MOBILE HOMES WHERE: (1) THE GRANTOR IS NOT A NEW MANUFACTURED OR MOBILE HOME DEALER; OR (2) THE GRANTOR IS A NEW MANUFACTURED OR MOBILE HOME DEALER BUT THE HOME WAS PREVIOUSLY TITLED TO A OWNER WHO WAS NOT A NEW MANUFACTURED OR MOBILE HOME DEALER.

LINE 1 List grantor's (seller's) name as shown on the title conveying this home.

LINE 2 List grantee's (buyer's) name as shown on the title conveying this home and the grantee's mailing address.

LINE 3 List address of home before this transfer by street number and name.

LINE 4 List address of home after this transfer (address to which buyer will relocate this home if it is relocated).

LINE 5 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 6 Check one of the exemptions (a) - (t), 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 7 If the grantor (seller) has indicted that the home to be conveyed will receive the senior citizen, disabled person or surviving spouse homestead exemption for the current tax year under O.R.C. section 4503.065, grantor (seller) 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 (buyer) 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 home is used for residential purposes. To receive the 2-1/2% homestead tax reduction for next year, you must own and occupy the 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.