

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 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 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 – 2 ½% reduction on qualified 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 filed.