

STATEMENT OF REASON FOR EXEMPTION FROM REAL PROPERTY CONVEYANCE FEE

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

Lilienthal S.E. Inc., 1-800-837-1904

TYPE OR PRINT ALL INFORMATION

FOR COUNTY AUDITOR'S USE ONLY

Instr.	Tax Dist. No.	Tax List	Date	Co. No.	Number
			Land	Bldg.	Tot.

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/HER REPRESENTATIVE

1. Grantor's Name _____ Phone Number _____
2. Grantee's Name _____ Phone Number _____
- 2a. 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 to 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;
- ___ 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.
- ___ x. Between persons pursuant to R.C. Section 5302.18.
- ___ y. From a county land reutilization corporation organized under R.C. Section 1724 to a third party.

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 owner-occupancy (2.5% on qualified levies) 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 Jan. 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 it 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

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, 2a 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 O.R.C. Section 323.152(A), grantor must complete DTE 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 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.

Statement of Reason for Exemption From Manufactured and Mobile Home Conveyance Fee

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

DTE
100M(EX)
Rev. 2/14

Type or print all information.

FOR COUNTY AUDITOR'S USE ONLY

Tax list year _____	County number _____	Tax district number _____	Date _____
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Home located in _____ taxing district _____

Name on tax duplicate _____ Tax duplicate year _____

Description of home: Year mfg. _____ Certificate of title number _____

Make _____ Serial number _____ Registration number _____

Number
Neigh. Code
Value

Following Must Be Completed By Grantee or Grantee's Representative

1. Grantor's (seller's) name _____ Phone _____
2. Grantee's (buyer's) 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 house 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 to 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 \$100.
 - _____ 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 Ohio Revised Code section (R.C.) 2106.16.
 - _____ o) to or from an organization exempt from federal income under Internal Revenue Code section 501(c)(3), 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 R.C. section 307.696.
7. 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 year? Yes No If yes, complete DTE 101.
8. Application for owner-occupancy (2.5% on qualified levies) 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 Jan. 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 it 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 100M(EX)**

Complete lines 1 through 8.

WARNING: All questions must be completed to the best of your knowledge to comply with Ohio Revised Code section (R.C.) 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)).

NOTE: This form only applies to the transfer of manufactured or mobile homes where (i) the grantor is not a new manufacturer or mobile home dealer or (ii) the grantor is a new manufactured or mobile home dealer, but the home was previously titled to an 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 indicated that the home to be conveyed will receive the senior citizen, disabled person or surviving spouse homestead exemption for the current tax year under R.C. section 4503.065, grantor (seller) must complete DTE form 101 or submit a statement that complies with the provisions of 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 owner occupancy – 2½% 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.

Auditor
Secretary of Budget Commission
Secretary of Board of Revision



Auditor & Fiscal (740) 699-2130
Real Estate & Appraisal (740) 699-2132
Deed Transfer (740) 699-2136
Manufactured Homes (740) 699-2131
Dog/Kennel License (740) 699-2131
Vendor License (740) 699-2131
Weights & Measures (740) 699-2132
Fax (740) 699-2154

BELMONT COUNTY

Auditor's Office

101 West Main Street, St. Clairsville, Ohio 43950

www.belmontcountyohio.org/auditor.htm

SPLIT ACREAGE WORK SHEET

MANY DEEDS RECEIVED ARE SPLIT OFF PARCELS WITH BUILDINGS LOCATED ON THE PROPERTY, TO ELIMINATE GUESS WORK AND TO INSURE THE AUDITOR'S OFFICE TRANSFERS THE BUILDING(S) CORRECTLY PLEASE COMPLETE THIS FORM.

PARCEL # _____

[CHECK ONE]

- _____ 1. VACANT LAND ONLY.
- _____ 2. ALL BUILDINGS REMAIN WITH ORIGINAL PARCEL.
- _____ 3. ALL BUILDINGS GO WITH NEW PARCEL.
- _____ 4. TRANSFER THE FOLLOWING BUILDING(S) TO NEW PARCEL.

DESCRIBE BUILDING IN DETAIL

- A. _____
- B. _____
- C. _____

TO REVIEW THE BUILDINGS, PLEASE REQUEST A PROPERTY RECORD CARD.

REMINDER: PLEASE SUBMIT CONVEYANCE FORM OR EXEMPT FORM AND RELATED COSTS WITH THE DEED WHEN FILED.

SIGNED: _____

DATE: _____

NOTE: FAILURE TO FILE THIS FORM MAY DELAY THE PROCESSING OF YOUR DEED.