

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.	Number
Instr.	Tax. district no.	Tax list	Land	Bldg.	Total 0.00

DTE code number _____ 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 _____

The Following Must Be Completed by Grantee or His/Her Representative

Type or print all information. See instructions on reverse.

1. Grantor's name _____ Phone _____
2. Grantee's name _____ Phone _____
 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 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 \$100.
 - _____ 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 \$1,000.
 - _____ q) of property sold to a surviving spouse pursuant to Ohio Revised Code section (R.C.) 2106.16.
 - _____ r) 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.
 - _____ 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 R.C. section 307.696[307.69.6].
 - _____ 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 year? Yes No If yes, complete form DTE 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 form DTE 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



Exemption Verification Questionnaire

Information in support of Exemption from Ohio State conveyance tax. (R.C. 319.54(G)(3))

OFFICE USE ONLY	
Instrument #:	_____
Trans. Date:	_____
Verified by:	_____

PLEASE PRINT CLEARLY OR TYPE ALL RESPONSES

Parcel Number: _____ Prop Address: _____
 Sale Date: _____ Parcels in Transfer: _____
 Exemption Letter: _____

GRANTOR

Name _____
 Address _____
 City, State, Zip _____
 Phone _____
 Email _____

GRANTEE

Name _____
 Address _____
 City, State, Zip _____
 Phone _____
 Email _____

Please answer the following questions:

1. Please provide a detailed explanation as to why this transfer should be exempt from conveyance fees:

2. What was the use of the property at time of transfer?

Single Family Residence Vacant Lot

Multifamily Residence Retail

Apartment Building Industrial

Other (Describe) _____

3. Was property rented/leased at time of transfer? Yes No

4. Does transfer include an existing business? Yes No

5. If Grantee is a business entity, please provide contact information for the President, CEO, primary shareholder or managing member/partner:

Name: _____

Phone: _____

Email: _____

6. Was any personal property (PP), such as furniture, equipment, machinery, livestock, business inventory, included in the sale price? Yes No

Value of PP listed on Settlement Statement: \$ _____

If YES provide a copy of IRS Form 4562 - Depreciation Worksh

7. Have there been any recent changes to the property?

No Demolition

Addition(s) Renovations

When was work completed? / / _____

Estimated Cost of Work Done: \$ _____

8. Does the grantee hold title to any adjoining property? Yes No

9. Was an appraisal done on the property? Yes No

10. Were any delinquent taxes assumed by the grantee?

No Yes - Amount: _____

ACKNOWLEDGMENT

The undersigned acknowledges that the information provided to the Cuyahoga County Fiscal Office regarding this real estate transfer is truthful and completed to the best of their knowledge. All information obtained through this questionnaire will be used to determine whether or not this transaction meets the requirements of the above statute to be exempted from Ohio conveyance tax.

Printed Grantee's Name: _____ Phone _____

Grantee's Signature: _____ Email _____

All information submitted to the County Fiscal Officer on this form will not be made available through any public facing web site or electronic portal available to the public through electronic access.

**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 – 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.