

**STATEMENT OF REASON FOR EXEMPTION FROM REAL MANUFACTURED AND MOBIL 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
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Home Located in \_\_\_\_\_ Taxing District \_\_\_\_\_

Number

Name of Tax Duplicate \_\_\_\_\_ Tax Duplicate Year \_\_\_\_\_

Neigh. Code

Description of Home: Year Mfg. \_\_\_\_\_ Certificate Of Title No. \_\_\_\_\_

Value

Make: \_\_\_\_\_ Serial No. \_\_\_\_\_ Registration No. \_\_\_\_\_

**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 the 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 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 (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 HIS REPRESENTATIVE

DATE

**INSTRUCTIONS TO GRANTEE (BUYER) OR REPRESENTATIVE FOR COMPLETING  
MANUFACTURED OR MOBILE HOME CONVEYANCE FEE  
STATEMENT OF VALUE, DTE FORM 100M**

**COMPLETE LINES 1 THRU 9 IN BOX ONLY**

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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)). THE COUNTY AUDITOR HAS DISCRETIONARY POWER UNDER SECTION 319.202(A) TO REQUEST ADDITIONAL INFORMATION IN ANY FORM OF DOCUMENTATION DEEMED NECESSARY TO VERIFY THE ACCURACY OF THE INFORMATION PROVIDED BY THE GRANTEE ON THE FRONT OF THE FORM.

NOTE: THIS FORM AND FEE ONLY APPLY 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 Show any special condition of sale that would affect the purchase price. If any of the special conditions noted are involved check the appropriate box. Briefly describe other conditions in the space provided.

LINE 7

- a) Enter cash paid for this home (if any).
- b) Enter amount of new loan on the home (if any).
- c) Enter amount of the balance assumed on an existing loan (if any).
- d) Add lines 7a, 7b and 7c.
- e) If any portion of the amount paid reported on line 7d was paid for items other than the home, enter the amount paid for those items.
- f) Deduct line 7e from line 7d and enter the difference on this line.
- g) List lender (if any).
- h) In the case of a gift, in whole or part, enter the estimated price the home would bring in the open market.

The manufactured home conveyance fee is payable on the amount of money reported on either item 7(f) or 7(h).

LINE 8 If the grantor (seller) has indicated that the home 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 9 Complete line 9 (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 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.