

STATEMENT OF REASON FOR EXEMPTION FROM REAL PROPERTY CONVEYANCE FEE

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

FOR COUNTY AUDITOR'S USE ONLY

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Instr.	Tax Dist. No.	Tax List	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 REPRESENTATIVE

- Grantor's Name _____ Phone Number _____
- Grantee's Name _____ Phone Number _____
Grantee's Address _____
- Address of Property _____
- Tax Billing Address _____
- 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 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) If 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.
- 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.
- 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.
- 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 principal residence by January 1 of the 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 is a true, correct, and complete statement.

SIGNATURE OF GRANTEE OR REPRESENTATIVE

DATE