

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

COMPLETE LINES 1 THRU 8 ONLY

- 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)).
- 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 Check yes or no box if manufactured home is principal place of residence.
- LINE 7 Check yes or no box if there are buildings on the land.
- LINE 8 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 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 9 If the grantor (seller) has indicated that the property to be conveyed will receive the senior citizen, disabled person or surviving spouse homestead exemption for the proceeding or current tax year under O.R.C. section 323.152(A), grantor 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 must submit such form to the county auditor along with this statement.
- LINE 10 Complete line 8 (Application for 2½% Reduction) only if the parcel is used for residential purposes. To receive the 2½% 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.