

**STATEMENT OF REASON FOR EXEMPTION FROM MANUFACTURED AND MOBILE 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 \_\_\_\_\_

Name on Tax Duplicate \_\_\_\_\_ Tax Duplicate Year \_\_\_\_\_

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

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

Number
Neigh. Code
Value

**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 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 REPRESENTATIVE

\_\_\_\_\_  
DATE