

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

COMPLETE LINES 1 THROUGH 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 ONLY APPLIES 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 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 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 7** If the grantor (seller) has indicated that the home to be 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 8** Complete line 8 (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 the 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.