

**Holmes
County**

2019

Standards for Conveyance of Real Property

Holmes County

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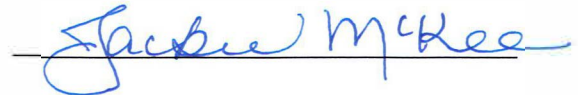
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Purpose

These standards governing the conveyance of real property in Holmes County are adopted and established by the County Engineer and the County Auditor, as prescribed by section 319.203 of the Ohio Revised Code.

It is the intent of these standards to provide a consistent method for the review of all instruments of conveyance and to ensure proper and accurate descriptions of property for tax purposes.

If any provision of this Rule is invalidated by any court of competent jurisdiction, the remaining provisions shall not be affected and shall continue in full force and effect.

Holmes County Tax Map Office – Sections A through L

Holmes County Auditor's Office – Sections M through Q

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Holmes County Tax Map Office

The following documents require Tax Map Office approval:

All descriptions for conveyance of real estate
All Plats (including formal Subdivisions and Condominium Plans)
Plats and descriptions for annexation, dedication, vacation
Land Contracts
Mineral Deeds
Easements/rights-of-way for ingress and egress

Tax Map Office approval shall be obtained before these documents are submitted to the Holmes County Auditor and the Holmes County Recorder.

A. Tax Map Office Procedure

A-1 All instruments of conveyance shall be submitted to the Tax Map Office for review.

A-2 Documents must be complete (with plats if so needed) when submitted.

A-3 Allow one full work day (24 hours from drop-off to pick-up) each time a document is submitted. Extra review time (in excess of 24 hours) may be required in the event of a lengthy or complex document or a heavy volume of submitted documents. It is the intent to turn around documents as quickly as possible.

A-4 Instruments of conveyance shall provide a space of sufficient size to permit placement of a "Reviewed" stamp on a page containing the legal description.

A-5 A surveyor's plat for recording purposes shall accompany all instruments which contain a legal description based on a new survey. Plat must be full-scale, clean, legible, and complete as obtained from the surveyor. This plat shall be recorded with the County Recorder and the corresponding Plat Volume and Page written on the instrument of conveyance. County Recorder's fees will be assessed at the time of recording.

A-6 In order to avoid surprises at the time of transfer, a preliminary review of documents is encouraged. ***Preliminary Review is defined as a review of documents in advance of the final documents being submitted.*** Preliminary review does not replace final review nor does it waive the 24 hour review period. A draft of the original document or the unsigned original document intended for transfer may be presented for preliminary review. A plat and description for a new survey may be submitted to determine if it is correct and acceptable.

B. All Descriptions

B-1 All descriptions for conveyance of real estate shall be checked by the Tax Map Office to identify and verify the parcels to be conveyed.

B-2 Instruments of conveyance shall be typed and legible. The legal description shall contain no handwritten corrections or additions thereto. When corrections and/or additions are necessary, a retyped page shall be submitted.

B-3 A previously recorded document shall not be used as a new instrument of conveyance. Likewise, a previously recorded document shall not be attached as an exhibit in order to create a new instrument of conveyance.

B-4 Instruments of conveyance shall state grantor, grantee, political location, geographical location, book and page reference for most recent deed by which the grantor took title (denoted as DV or OR), adequate legal description of the property, parcel number, plat reference for any parcel and/or exception with a recorded survey (identified as either Plat Volume or Plat Book), and surveyor's name and registration number (for parcels with new surveys).

B-5 Description for a lot designated by number in a platted and recorded subdivision or town layout shall state the geographic and political location, correct lot number, complete name of the subdivision, acreage, and plat volume and page (identified as either Plat Volume or Plat Book).

B-6 When an area to be conveyed originated by means of a vacation of any road or alley, a specific description by metes and bounds shall be used. Reference to the record of said vacation proceedings shall be included.

B-7 Vague or inaccurate descriptions will require a new survey in order to transfer. Terms such as "in a northerly direction", "from thence to the place of beginning", "with the meandering of the stream", portions of lots or sections described as a given number of feet or given number of acres off an end or any side, etc. are not a definite or adequate description and will not be accepted. Parcels must have an acceptable tie to a section, quarter-section, or military lot corner.

B-8 Town lots or outlots shall be surveyed in cases where the original layout has insufficient information with regard to location, size, area, etc.

B-9 Any area being conveyed shall have an accurate description, including all residual parcels with exceptions to title. If an exception description proves to be inadequate, a survey will be required to convey the residual parent parcel.

B-10 When a parcel is in more than one section and/or lot, the acreage total and an acreage breakdown per section and/or lot shall be noted at the end of the legal description.

B-11 Separate parcels and written descriptions are required when a property crosses from one taxing district into another.

B-12 When a single document contains multiple parcels to be conveyed, the grantor(s) shall be identical and the grantee(s) shall be identical for all described parcels.

B-13 All corrective documents shall explain the corrective action being taken and cite the recording information of the document being corrected. This explanation shall appear on the face of the document. *(See Addendum E for example).*

B-14 Parcel numbers shall be included on the instrument of conveyance following each parcel described. *(See Addendum D for example).* Current parcel numbers must be identified for existing parcels. In the case of splits, identify the parcel number the split is coming out of; for example...**out of PPN 0101234000**. In the case of a merge or resurvey, identify all parcel numbers involved and if all or part of the parent parcel is involved; for example... **out of PPN 0101234000 and all of PPN 01001235000**.

B-15 In the case of multiple parcels on one deed, each parcel shall be identified as Tract 1 or Parcel 1, etc. The tract or parcel heading, as well as the headings for exceptions, shall be in bold type and/or underlined to make them prominent in the description.

For example:

TRACT 1: and **Excepting from Tract 1 the following:**

(See Addendum D for more examples)

B-16 When a new legal description is put on record for the first time, the document of conveyance shall have attached as an exhibit the original signed and sealed metes and bounds description provided by the surveyor. The legal description shall not be retyped. These metes and bounds descriptions shall conform to the standard guidelines employed by the county recorder *(See Addendum B for template).*

B-17 Mineral deeds are subject to these standards. A metes and bounds description that is adequate to locate the perimeter of the surface under which the minerals are located shall be included on the document. The conveyance shall be required to meet the same sufficiency of description and survey requirements as surface land. Mineral deeds shall reference the auditor's permanent parcel numbers for the corresponding surface parcels described.

C. Existing Descriptions

"Existing description" is defined as the legal description which appears on the most recent preceding instrument of conveyance (deed form) on record in the office of the Holmes County Recorder (mortgages, mineral deeds, land contracts, and lease descriptions are excluded).

C-1 If an existing description is ambiguous or deficient, one (1) transfer will be allowed and the document will be stamped "Last Transfer Without New Survey". An accurate survey with metes and bounds description shall be required before any additional conveyances can occur. However, if an existing description is so poor or deficient that it cannot be adequately located and identified for tax purposes, a survey may be required without being allowed the one (1) transfer previously mentioned. Existing descriptions containing more than the allowable number of exceptions will not be afforded this one (1) transfer and will require a new survey.

C-2 Any parcel previously stamped "Last Transfer Without New Survey" will not be allowed additional conveyances without a new survey unless the conveyance is the result of the death of a current owner.

C-3 Descriptions shall not be "reformatted". In general, existing descriptions must be described as witnessed by the previous instrument of record. It is sometimes necessary to go back further in the chain of title to find an acceptable description before it was reformatted. The correction of typographical errors, omissions, or other obvious mistakes will be permitted to make the description more accurate. Any correction which significantly changes the parcel or its location must reference the previously recorded deed in which it was found.

C-4 An existing description shall be changed to reflect the revised situate (village or township, etc.) when it has been incorporated into a municipality or other political subdivision by means of annexation since the previous conveyance.

C-5 Existing descriptions of military lots or sections in the original survey of the county (i.e. patent deeds) will generally be accepted, provided the legal description is accurate and includes an acreage statement. Acceptable patent deed descriptions are a complete quarter section or military lot, a 1/2 quarter section, and a 1/4 quarter section.

C-6 In addition to items listed under sections B and C, descriptions to convey condominium units shall refer to the document and plat by which the condominium was created. When new phases are added by amendments to the original condominium, deed references and plat references to said amendments shall be incorporated as part of the description to convey all new and existing units.

D. Exceptions

*"Exception" is defined as any tract of land excluded from the **description** of the parent tract.*

D-1 Exception descriptions shall be placed immediately following the parcel from which they are excepted. If the exception is out of more than one parent tract the exception description shall follow the last described parent tract and the tract numbers shall be identified in the exception statement.

For example:

Excepting from Tracts 1 and 2 the following:

(See Addendum D for more examples)

D-2 If an exception comes out of more than one parcel, all parent parcels shall be described. If this is not possible due to transfers or new surveys of one or more of the parent parcels, the residual parcel will require a new survey in order to transfer.

D-3 An exception description shall be recited verbatim as it appeared on the original deed by which it was first conveyed, state the total area excepted, and include the volume and page of any recorded plat (identified as Plat Volume or Plat Book).

D-4 Exceptions shall be accurate and easily located on the Tax Map with all boundaries clearly defined. If an exception description is deemed inaccurate, the parent parcel shall be resurveyed in order to transfer.

D-5 A new parcel cannot be created by means of an exception or reservation.

D-6 Each parent parcel shall have no more than two (2) exception descriptions. More than two (2) exception descriptions will require a new survey of the remaining acreage when the balance of said parent parcel is conveyed.

The number of allowable exceptions per parcel has been lowered from five (5) exceptions to two (2) exceptions in the revised conveyance standards. Any more than two (2) exceptions will result in the need to survey the balance of the parcel before it will be allowed to transfer.

This revision (July 16, 2018) to the Conveyance Standards is to ensure an accurate acreage for every parcel in Holmes County. An accurate acreage for every parcel is vital to the fair and equitable taxation of real estate as required by the Ohio Revised Code.

E. Partial Conveyances

E-1 Division of any parcel of land shall require a new survey, a plat, and a written metes and bounds description on a document of conveyance.

E-2 The conveyance of a portion of a lot in a town layout shall be by metes and bounds description and include a reference to a verified fixed monument when possible.

E-3 A plat showing parcels split within the limits of a municipal corporation which has adopted formal review procedures will require a stamp of approval from said municipality prior to submittal of the instrument for Tax Map Office approval.

E-4 Splitting, reconfiguring, removing land from, or adding land to platted subdivision lots will not be permitted unless all affected lots are replatted or vacated from the subdivision.

E-5 The portion of any alley or street to be vacated shall be described by metes and bounds and shall be shown on a plat. In cases where the portion vacated is bounded by more than one property owner, separate descriptions are required to reflect the areas reverting to the appropriate adjacent property owners.

E-6 A maximum of four (4) splits shall be permitted from each parent tract of land. A new survey of the remainder of said parent tract, along with a transferred and recorded document of conveyance, shall be required before any further splits are permitted.

A maximum of four (4) splits may be taken from a single parent parcel. The remainder of the parent parcel must be surveyed before any additional splits will be approved. A split out of two or more parent parcels counts as one split from each parent parcel.

This revision (July 16, 2018) to the Conveyance Standards is to ensure an accurate acreage for every parcel in Holmes County. An accurate acreage for every parcel is vital to the fair and equitable taxation of real estate as required by the Ohio Revised Code.

E-7 When the owner of a parcel has obtained a new boundary survey of the property, the legal description of said survey shall be placed on record by recordation of a deed and plat prior to approval of any further splits therefrom.

E-8 When a survey plat indicates that a parcel is intended ***“to go to adjoiner”***, or similar language is used, said surveyed parcel shall be deeded to the exact name as is currently on record for the parcel to which it adjoins. This statement, ***“to go to adjoiner”***, shall be considered a restriction as per the survey plat and will be enforced on all subsequent conveyances of said parcel until a new plat removes the restriction.

F. Easements

All easements shall be subject to Tax Map Office review and approval.

F-1 Easement of ingress and egress

- a) All new or resurveyed easements for ingress and egress shall be shown on a surveyors plat and described as a centerline with a stated width on each side or as a metes and bounds description that clearly defines the width of said easement at all points.
- b) When being placed on record for the first time, a plat shall accompany the document bearing the easement description. Said plat will be treated the same as plats for land surveys.
- c) If an easement is not sufficiently described or cannot be clearly located and identified, a new survey may be required for further conveyances of said easement.
- d) All easements shall comply with current requirements as per Holmes County Subdivision Regulations.

F-2 Utility Easement or Pipeline Easement, etc.

- a) An easement may be over the entire subject property as described by the most recent deed of record. Said subject property shall be described in its entirety on the easement document.
- b) A licensed surveyor may create a description and prepare a plat drawing to describe the location of the easement.
- c) When installing a new utility or pipeline of which the definite location is currently unknown, similar to the following can be said – “To install, use, and maintain a utility on property described as” and then use the description of the entire property. While this is certainly ambiguous and could lead to future disputes, the parties are left to their own peril.
- d) When the easement is over a “strip” that runs directly next to and parallel to an otherwise surveyed boundary, the easement can be described similar to “the 20 (twenty) feet running along the westerly boundary of the property described as” and then include the description of the entire subject property.

G. Court Deeds

G-1 Court ordered conveyances resulting from Federal Court, Bankruptcy Court, Probate Court, Court of Common Pleas, Sheriff's deeds, deeds upon foreclosure, partition (divorce or dissolution), and by a trustee in bankruptcy shall be accepted even when the description was previously stamped "Last Transfer Without New Survey". It shall be clearly stated on the face of the document that it is a court ordered conveyance and cite a reference to where said order can be found. (*See Addendum F for example*).

G-2 When the legal description does not meet these Standards for Conveyance, said description will be allowed to transfer one (1) time only on the court deed. Any subsequent transfer shall require a new survey, plat, and legal description.

H. Land Installment Contracts

H-1 The Tax Map Office shall review and stamp descriptions on all land installment contracts prior to submittal to the Auditor's Office and Recorder's Office.

H-2 Legal descriptions which appear on any land installment contract shall be for existing parcels of record which will be reviewed for compliance with these minimum conveyance standards.

H-3 Land installment contracts shall contain a legal description of the property conveyed and be by metes and bounds or lot numbers of a recorded plat and include a description of any portion of the property subject to an easement or reservation, if any.

H-4 Recording of the land contract does not waive the requirements of any governing authorities which may be in effect at the time of transfer.

I. New Surveys

I-1 All survey plats shall be filed with the Tax Map Office. Additionally, the surveyor shall submit a metes and bounds description and a closure sheet for each parcel on said plat.

I-2 The Tax Map Office shall determine the sufficiency of all survey plats and descriptions submitted for transfer and recording.

I-3 A surveyor shall prepare a scale drawing for new metes and bounds descriptions created by survey.

I-4 Plats shall be drawn on 11" x 17" paper or smaller when possible with a maximum size of 24" x 36". Space shall be provided on all plats to accommodate approval and recording stamps (*See Addendum A for template*). Subdivision plats and annexation plats are to be drawn on mylar in a medium that does not rub or flake off.

I-5 Survey plats shall include the following as they apply:

- ❖ **TITLE** - stating the location of the survey including the municipality, township name, and geographical location (township, range, section, quarter, lot). Title block should be prominently placed on the page.
- ❖ **SCALE** – both written and graphic
- ❖ **NORTH ARROW**
- ❖ **MONUMENTATION**– noted as either found or set as cited in the metes and bounds description, together with a legend of symbols used to identify the monuments, and the size and material for each. When monumentation is set back from a corner, the offset distance shall be shown. All monuments shown on the plat shall be tied by bearing and distance to the surveyed parcel.
- ❖ Citation of **PERTINENT DOCUMENTS** used as research
- ❖ **COURSES** – shown as bearings expressed in degrees, minutes, and seconds
- ❖ **DISTANCES**– recited in feet and decimal parts thereof, carried out two (2) decimal places. If a distance is discovered to be different from the recorded distance, both shall be shown on the plat and identified as "record" or "measured". When referring to "record" distance, it shall be the record distance of the parcel being surveyed, otherwise, reference shall be given to a document where the "record" distance can be found.
- ❖ **CURVE DATA** – include chord bearing and distance, arc distance, radius, tangent, and delta
- ❖ **ACREAGE** – accurate within 1/100 (0.01) and carried out three (3) decimal places. Acreage total and breakdown must be given if the parcel crosses into more than one section or military lot. When a parcel crosses section and/or lot lines or is part of more than one parent parcel, the acreage split from each shall be shown.
- ❖ **ERROR OF CLOSURE** – All new parcels shall close within a mathematical tolerance as delineated in the Standards for Boundary Surveys.
- ❖ **TIE TO CORNER** – each parcel shall show a tie to a section corner, quarter-section corner, or military lot corner. Surveys in towns may be tied to an existing town lot if said town lot has been sufficiently platted. All tie lines must follow established lines with bearings and distances shown in all instances.

- ❖ Name of **CURRENT PROPERTY OWNER** including volume and page of acquirement (noted as either DV or OR) and current Auditor's parcel number. Use land hooks as needed to indicate adjoining land owned by the current property owner.
- ❖ Names of current **ADJOINING PROPERTY OWNERS** showing complete names and volume and page of acquirement (noted as either DV or OR)
- ❖ **IDENTIFY ADJACENT** townships, ranges, sections, quarter and lots, subdivisions, villages, waterways, and roads (including road R/W width) using the most current name of each. If the adjacent land is in a subdivision, the full name of the subdivision and the lot number shall be given. Evidence of occupation shall be identified as to type, for example stone wall or wire fence, etc.
- ❖ When a parcel **CROSSES A SECTION OR LOT LINE**, a bearing and distance locating said line shall be given.
- ❖ **PARCEL NUMBER** for the parent tract(s) shall be shown within the bounds of said parcel(s)
- ❖ **SURVEYOR'S NAME** (signature and printed name), Ohio registration number, and seal shall be in a form which may be clearly reproduced.
- ❖ **DATE OF SURVEY**
- ❖ State whether survey was prepared from **AN ACTUAL FIELD SURVEY OR EXISTING RECORDS**.
- ❖ **COORDINATES** – The future implementation of a Low Distortion Projection (LDP) for Holmes County will require State Plane Coordinates to be submitted for all observed monuments and property corners cited in a survey. The local surveying community will be notified in writing prior to the time when said coordinates shall be required on all plats. *(Please call the Holmes County Tax Map Office at 330-674-6631 to see if this requirement is currently in effect.)*

I-6 When a new survey is found to have significant differences from the document of record or from surrounding parcels, the surveyor shall place a note of explanation on the survey plat citing the differences and data used to support the new survey.

I-7 When a surveyed parcel is taken from more than one section, lot, or parent tract, these existing divisions shall be shown on the plat in linework distinctively different from the survey boundary lines.

I-8 Separate parcels and written descriptions are required when a survey crosses from one taxing district into another.

I-9 Surveys of town lots can include multiple lots as long as the original lot numbers and boundaries are well defined on the plat. If these combined lots are later separated, a new survey of each lot must be provided.

I-10 Any easement that effects or provides access to the land being surveyed, or the residual land, shall be shown on the plat. A description of said easement shall be included in the legal description.

I-11 If an unrecorded survey plat is more than one (1) year past the date of survey, the plat must be updated with current information before it can be used to convey property.

I-12 New surveys shall have no exceptions thereto when being placed on record the first time.

I-13 Formal subdivision plats shall be subject to these standards and the Holmes County Planning Commission's "Subdivision Regulations".

I-14 If a road or street created by a subdivision is meant to be held by a public entity said road or street shall be described on a document and conveyed to said public entity. Standard language on the subdivision plat stating the road or street is "dedicated to public use", etc. does not convey the land.

I-15 Subdivision lots, or portions thereof, shall not be combined with other lands into a new description unless the original lots are replatted or vacated. Before being replatted or vacated, a deed for each existing lot must be on record in the Holmes County Recorder's Office.

I-16 A "Plat to Vacate Subdivision" shall be created when any part of a lot, a complete lot, or all of the lots in a subdivision are removed from said subdivision. The vacation plat shall be signed by owners of all lots in the original subdivision and any subsequent additions or replats thereof. Since vacated lots no longer exist, a new plat and metes and bounds description shall be put on record for the resulting parcels immediately following the vacation process.

I-17 A "Master Plat" approach can be taken when more than one (1) action is to be shown on a single plat. Said Master Plat and the parcels to be conveyed shall be pre-approved by the Tax Map Office. All documents of conveyance involved with the Master Plat shall be executed and ready to transfer before final approval will be given. All plats and documents of conveyance shall transfer and record as one package with the order being dictated by the **List of Actions** defined on the Master Plat.

Additionally, all new survey plats and metes and bounds descriptions shall satisfy requirements as set forth in the most current version of ***The Minimum Standards for Boundary Surveys in O.R.C. 315.251*** and ***Standards for Boundary Surveys in O.A.C. Chapter 4733-37*** of the Ohio Administrative Code.

J. New Descriptions

J-1 All new metes and bounds descriptions shall incorporate the following:

- ❖ **SITUATE** – Each parcel shall denote the state, county, township or municipality, geographic township, range, section or quarter and lot. Unincorporated villages shall include the appropriate political township. Situate shall also state the recorded owner and deed reference (denoted as DV for deed volume or OR for official record) as to the tract(s) of origin.
- ❖ **STARTING POINT** – All descriptions shall be tied to an established section corner, quarter-section corner, or geographic lot corner. Descriptions in a village may be tied to an existing town lot if said town lot has been sufficiently platted.
- ❖ **COURSES** – Each course of a new metes and bounds description shall:
 - a) Be stated in a clockwise direction from point of beginning to point of termination for the subject description
 - b) Contain a bearing expressed in degrees, minutes, and seconds and a distance recited in feet and decimal parts thereof. The sum of all segment distances shall be indicated as the length of the entire line.
 - c) Recite all controlling monumentation, either placed or found, along each course.
 - d) Indicate all other common lines such as roads, streams, section lines, quarter-section lines, military lot lines, or any other pertinent common line of record.
 - e) For clarity, each course shall be a separate paragraph.
- ❖ **CURVES** – Any course which is a curve shall contain the direction of the curve (right or left), length of the arc, radius (in feet and decimal parts thereof), tangents, long chord bearing and distance, and points of curvature.
- ❖ **REFERENCES** – All references to roads, streams, railroads etc. shall use the current or existing names and/or numbers of record. When adjoining owners are referenced in the new description, complete names as deeded shall be shown and all deed references must denote either DV or OR.
- ❖ **ACREAGE** – The acreage of the parcel shall be stated and calculated to the third decimal point. Acreage total and breakdown shall be given if the parcel crosses into more than one section or military lot.
- ❖ **PLAT REFERENCE** – Spaces of sufficient size to accommodate plat recording information shall be placed at the end of each parcel in the new description. (*Example: Survey recorded in Plat Vol.____Pg._____*)
- ❖ **SURVEYOR** – Written descriptions shall be prepared by a registered surveyor and shall include: Surveyor Name, Ohio Registration Number, date of the writing and/or survey, and a statement indicating the description was prepared from a field survey or from existing records.
- ❖ **PARCEL NUMBER** – Parcel numbers of all parent tracts involved in the new survey shall be shown at the end of each parcel in the new description.
- ❖ **PRIOR DEED REFERENCE** – Deed reference(s) by which the grantor of the conveyance acquired title shall be recited, each identified as either DV or OR.
- ❖ **EASEMENT** – Any easement that effects or provides access to the land being surveyed shall be included in the legal description.

J-2 All new metes and bounds descriptions shall close within a mathematical tolerance as delineated in the Standards for Boundary Surveys.

J-3 See **All Descriptions: B-16**. The original signed and sealed surveyor's description shall be attached as an exhibit on the document of conveyance. The metes and bounds description shall conform to the standard guidelines employed by the county recorder (*See Addendum B for template*).

Additionally, all new survey plats and metes and bounds descriptions shall satisfy requirements as set forth in the most current version of ***The Minimum Standards for Boundary Surveys in O.R.C. 315.251*** and ***Standards for Boundary Surveys in O.A.C. Chapter 4733-37*** of the Ohio Administrative Code.

K. Annexations

Annexation plats and their legal descriptions shall encompass all the applicable elements of "New Surveys" and "New Descriptions" as well as the following:

K-1 An annexation plat shall show the outside boundary of the area to be annexed, all property owners and property lines within the annexed area, current parcels numbers and acreage (calculated and deeded) of each parcel annexed, and the total acreage of the annexed area.

K-2 All land to be annexed shall be existing parcels in their entirety. If only a portion of a parcel is to be annexed, the Master Plat concept can be used to split the parent tract followed by documents putting the new metes and bounds descriptions of said splits on record. All such splits shall be transferred and recorded first, followed by the annexation documents.

K-3 An annexation plat shall state whether the plat was prepared from an actual field survey or from existing records.

K-4 The legal description shall cite the exterior boundary of the entire area annexed.

K-5 Following the metes and bounds description, the legal description shall include a list of the land owners included in the annexation along with the current parcel number and acreage (calculated and deeded) for each original parcel involved.

L. Condominiums

L-1 Condominiums will generally be viewed as subdivisions.

L-2 A surveyor shall create a plat showing the land to be held in the condominium name and include a legal description of the same to be used in the document creating said condominium.

L-3 Drawings shall be included for recording that show the square feet of units, unit location, common area, and limited common area of the condominium.

L-4 In addition to items listed under sections B and C, descriptions to convey condominium units shall refer to the document and plat by which the condominium was created. When new phases are added by amendments to the original condominium, deed references and plat references to said amendments shall be incorporated as part of the description to convey all new and existing units.

Holmes County Auditor's Office

The following documents/transfers require Auditor's Office approval:

All documents for conveyance of real estate
Formal Subdivision plats and Condominium plans
Documents and plats for annexation, dedication, vacation
Life Estates
Land Contracts
Mineral Deeds
Easements/Rights-of-way for ingress and egress
Transfer of Manufactured Homes and Mobile Homes

M. Auditor's Office Procedure

M-1 The Auditor's Office will make every effort to check documents for sufficiency and complete the process "on demand". However, it should be understood that this is not always practical and more time may be necessary for complicated transactions.

M-2 The document of conveyance must have the original signature of the grantor or affiant. For a court order, a copy may be used so long as the copy bears the signature of the judge and shows on its face that it has been filed with Clerk of Courts or is a certified copy from the Clerk of Courts.

M-3 All documents shall provide a space of sufficient size to permit placement of the appropriate Auditor's Office stamp.

M-4 Prior to processing, the Auditor's Office will verify the existence of Tax Map Office approval stamps and Regional Planning Commission approval stamps on documents which require review by those offices. Said documents will only be processed if properly and completely stamped.

M-5 The Auditor's Office will not transfer a Manufactured Home or Mobile Home without the Holmes County Treasurer's stamp showing the taxes have been paid on said home.

N. Forms

All forms cited below are available at the Holmes County Auditor's Office or click on any link for a fill-in pdf.

N-1 All instruments of real estate conveyance shall be accompanied by one or more of the following properly completed forms as they apply:

- a) **DTE 100 Conveyance Fee Statement of Value and Receipt** – This form is used when the conveyance includes a sale of the property for a dollar amount. The form must be completely, accurately, and legibly filled out and submitted to the Auditor's Office along with the legal document and any other required documentation (for example – an affidavit or a signed closing statement).
- b) **DTE 100 EX Statement of Reason for Exemption from Real Property Conveyance Fee** – This form is used when the transaction is exempt from conveyance fees. This form must be completely, accurately, and legibly filled out and submitted to the Auditor's Office along with the legal document.

***Please note, an affidavit or other documentation may be required for any exemption reason. Said affidavit must be signed by a person who knows the facts of the transaction and that signature must be notarized.*

- c) **CAUV (Current Agricultural Use Value)** – If the grantor (seller) was qualified for CAUV for the preceding or current tax year, mark "YES" and complete **DTE Form 102**. If the grantor was not eligible, mark "NO".
- d) **Homestead Exemption** – If the grantor (seller) was qualified for the Homestead reduction for the preceding or current tax year, mark "YES" and complete **DTE Form 101**. If the grantor was not eligible, mark "NO".

N-2 All transfers of Manufactured Homes and Mobile Homes must comply with ORC Section 4503.06. Said transfer shall be accompanied by a properly completed form as applies:

- a) **DTE 100M Manufactured or Mobile Home Conveyance Fee Statement of Value and Receipt**
- b) **DTE 100M EX Statement of Reason for Exemption from Manufactured and Mobile Home Conveyance Fee**

O. Mineral Deeds

O-1 Any conveyance of minerals or mineral rights is subject to these standards.

O-2 Any severance of Mineral Rights, whether by conveyance or reservation, is an absolute conveyance and will cause the Auditor's Office to create a separate tax parcel for the Mineral Rights.

O-3 A reference by volume and page to the document of record by which the transferor acquired title to the minerals shall be included on the new conveyance document. A copy of the source document must accompany the new instrument. *(This copy is for informational purposes only and will not be recorded.)*

O-4 The same forms apply to the conveyance of Mineral Rights as apply to the conveyance of real estate.

P. Trusts

P-1 Before any real property that is in the name of a Trustee of a Disclosed Trust can be transferred or conveyed from the trustee, the trustee shall record an **Affidavit Relating to Title** (containing a legal description of the land involved) pursuant to ORC 5301.252 or a **Memorandum of Trust** pursuant to ORC 5301.255.

(These affidavits relating to title and memorandums of trust do not convey the real property but are used to identify the grantor, trustees, and successor trustees as well as the basic details of the trust.)

P-2 When an **Affidavit of Successor Trustee** pursuant to ORC 5302.171 is presented to the Auditor's Office in order to remove a trustee(s)' name from the tax record and replace it with a successor trustee, said affidavit shall include a legal description of the real property involved and a reference to the deed or instrument vesting title in the trustee(s). This affidavit shall be transferred with the Auditor's Office and recorded with the Recorder's Office.

P-3 In the event that a successor trustee appears as grantor on a document of transfer or conveyance, one of the following shall be required to be recorded at the County Recorder's Office to explain how the person or entity now holds title as successor trustee:

- a) **Affidavit of Successor Trustee** pursuant to ORC 5302.171, including a legal description of the land involved.
- b) **Affidavit Relating to Title** pursuant to ORC 5301.252, including a legal description of the land involved.
- c) **Memorandum of Trust** pursuant to ORC 5301.255 .

If said document is already of record, reference to the volume and page of recordation shall be noted on the new document of conveyance. A copy of said recorded document shall also be presented to the Auditor's Office for informational purposes.

Q. Fees

Q-1 Transfer and conveyance fees are required at the time documents are presented to the Auditor's Office for approval. Checks should be made payable to the Holmes County Auditor. (*See Addendum C for fee schedule.*)

Please do not include payment to other offices (for example – recording fees) in this check.

Q-2 Fees charged by the Auditor's Office for mineral documents and easement documents are the same as transfer and conveyance fees for real estate.

Q-3 Checks presented to the Auditor's Office must be accurate. The office is not able to provide change for checks written for more than the amount due. The office is unable to keep excess funds. Customers may add money to a check amount either in cash or an additional check if the original check provided was for a lower amount than the amount due. The Auditor's Office will not accept blank checks to be left and filled in by office staff. Please calculate the fees prior to dropping off documents for processing.

Q-4 Any person who stops payment on a check which has been presented to transfer property, including transfers relating to the Forfeited Land Sale (and all associated fees) will be referred to the Holmes County Prosecutor's Office.

Addenda

- A** Example of Survey Plat with Spaces for Stamps
- B** Example of Margins for Surveyor's Metes and Bounds Description
- C** Auditor's Fee Schedule
- D** Example of Document
- E** Example of Document's First Page - Correction Deed
- F** Example of Document's First Page - Court Deed

Auditor's Forms (These forms are fill-in PDFs or can be printed and filled out manually.)

DTE100 Real Property Conveyance Fee Statement of Value and Receipt

DTE100EX Statement of Reason for Exemption From Real Property Conveyance Fee

DTE102 Statement of Conveyance of Current Agricultural Use Valuation Property

DTE101 Statement of Conveyance Homestead Property

DTE100M Manufactured or Mobile Home Conveyance Fee Statement of Value and Receipt

DTE100MEX Statement of Reason for Exemption From Manufactured and Mobile Home Conveyance Fee

Addendum A

PLAT

Allow a 1" x 3" space in bottom left hand corner for Recorder's Office stamp

3"

1"

For Recorder's Office Use



For Recorder's Office Use

201800111868

B: 19 P: 3529

FILED FOR RECORD IN

HOLMES COUNTY, OH

ANITA HALL, COUNTY RECORDER

08/02/2018 10:39 AM

SMALL PLAT . 40.00

PAGES: 1

For Planning Commission Use

Allow 3" along right hand side of plat for stamps

Additional approval for this and any adjacent properties must be requested and granted prior to any future transfers by deed. Recording of this document does not waive the requirements of local Health District Subdivision Regulations or other governing authorities which may be in effect at the time of any future deed transfer.



APPROVED FOR TRANSFER ONLY
NO SUBDIVISION PLAT REQUIRED



(O.R.C. 711.001 & 711.131)
Let(s) not for building unless approved by Board of Health.

HOLMES CO. PLANNING COMMISSION

By _____ Date _____



For Map Office Use

PLAT APPROVED

8/3/2018

Addendum B

As per ORC 317.114, the Recorder's Office requires these margins:
1" on both sides and on the bottom of all pages
1.5" on the top of all pages following the first page.
These margins may be subject to change.

↑
1.5"
↓

← 1" →

*SHAFFER, JOHNSTON, LICHTENWALTER
& ASSOCIATES, INC.
ENGINEERS & SURVEYORS*



← 1" →

Boundary description of a 4.722 acre parcel

Job No. EW 2467

Situated in the Village of Killbuck, Township of Killbuck, Northwest Quarter of Section 15, T-8N; R-7W, County of Holmes, and State of Ohio:

Known as being a part of lands conveyed to Audrian Properties, LLC in O.R. Volume 215; Page 2913 of Holmes County Official Records and part of PPN 0900451001 and further bounded and described as follows:

Commencing at the southeast corner of the Northwest Quarter of Section 15;

Thence N 88° 16' 20" W, 938.57 feet along the quarter section line to a point;

Thence N 06° 46' 33" W, 14.92 feet to a point on the east line of Straits Lane;

Thence N 38° 21' 06" E, 77.88 feet along the east line of Straits Lane to a point of curvature;

Thence northeasterly 404.89 feet along the east line of Straits Lane along the arc of a curve deflecting to the left, said curve having a radius of 596.51 feet with a tangent of 210.59 feet, a central angle of 38° 53' 24" and a chord which bears N 18° 54' 24" E, 397.16 feet to a point;

Thence N 00° 32' 18" W, 560.58 feet along the east line of Straits Lane to a 5/8" rebar with I.D. cap marked "S.J.L., INC.," set and the principal place of beginning of the parcel herein described:

THENCE WITH THE FOLLOWING EIGHT (8) COURSES:

- 1) continuing N 00° 32' 18" W, 322.26 feet along the east line of Straits Lane and its northerly prolongation to a 1/2" rebar found in C.R 35;

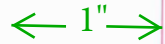
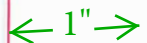
Continued on Page 2

3477 Commerce Parkway, Suite C □ Wooster, Ohio 44691
Ph. (330) 345-6377 □ Fax: (330) 345-6725 □ Email: sjl@sjl-inc.com

↑
1"
↓



Page 2 (Description of 4.722 ac.)

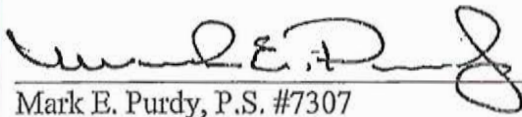


- 2) S 78° 09' 43" E, 24.37 feet in C.R. 35 to a capped pin marked "H&A LTD" found;
- 3) S 89° 27' 41" E, 29.79 feet in C.R. 35 to a capped pin marked "H&A LTD" found;
- 4) N 81° 39' 48" E, 37.26 feet in C.R. 35 to a capped pin marked "H&A LTD" found;
- 5) N 76° 25' 00" E, 140.81 feet in C.R. 35 to a capped pin marked "H&A LTD" found;
- 6) N 77° 50' 35" E, 376.77 feet in C.R. 35 to a point in U.S. 62 and on the Killbuck Corporation line ~ witnessed by a capped pin marked "H&A LTD" found S 77° 50' 35" W, 128.09 feet;
- 7) S 07° 57' 05" W, 433.75 feet in U.S. 62 and along said corporation line to a point ~ witnessed by a 5/8" rebar with I.D. cap marked "S.J.L., INC." set S 89° 26' 24" W, 106.10 feet;
- 8) S 89° 26' 24" W, 532.70 feet to the principal place of beginning and containing within said bounds 4.722 acres of land, more or less, and subject to all legal highways and easements of record.

This description was prepared from a survey made by Mark E. Purdy, P.S. #7307 of Shaffer, Johnston, Lichtenwalter & Associates, Inc. in July of 2018.

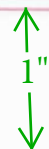
Basis of bearing: The bearings as shown hereon are relative to GRID NORTH of the OHIO STATE PLANE COORDINATE SYSTEM, NAD 83 DATUM,

See Plat Volume ____; Page ____ for survey.


Mark E. Purdy, P.S. #7307



3477 Commerce Parkway, Suite C □ Wooster, Ohio 44691
Ph. (330) 345-6377 □ Fax (330) 345-6725 □ Email: sjl@sjl-inc.com



Addendum C

Holmes County Auditor's Fees (as of January 1, 1989)

REAL PROPERTY

Conveyance Fee	\$4.00 per thousand dollars of the sale price
Transfer Fee (each parcel)	\$0.50 per parcel described on the document

Example of Calculating Auditor Fees for Real Property

3 parcels

Purchase price = \$150,057.00

Purchase price is rounded **UP** to the nearest hundred

So Purchase price = \$150,100.00

Conveyance fee $150,100.00 \times 0.001 \times 4 = 600.40$

Transfer fee $3 \text{ parcels} \times 0.50 = 1.50$

Total fee $\$600.40 + \$1.50 = \$601.90$

If transfer is exempt from conveyance, only the \$0.50 per parcel Transfer Fee will apply.

MANUFACTURED HOMES

Conveyance Fee	\$4.00 per thousand dollars of the sale price
Transfer Fee (each unit)	\$0.50 per mobile home certificate being transferred

Example of Calculating Auditor Fees for Manufactured Homes

1 manufactured home

Purchase price = \$25,025.00

Purchase price is rounded **UP** to the nearest hundred

So Purchase price = \$25,100.00

Conveyance fee $25,100.00 \times 0.001 \times 4 = 100.40$

Transfer fee $1 \text{ unit} \times 0.50 = 0.50$

Total fee $\$100.40 + \$0.50 = \$100.90$

Warranty Deed

Know All Persons By These Presents That

Michael Flabbergast, Sr., a single person,

the Grantor, for the consideration of Ten and no/100 Dollars (\$10.00) and other good and valuable consideration received to his full satisfaction of

Timothy Honeysuckle and Lori Honeysuckle, husband and wife

The Grantees, whose tax mailing address is

0000 East Street

Millersburg, OH 44654

do **Give ,Grant, Bargain, Sell and Convey** unto the said Grantees,

Timothy Honeysuckle and Lori Honeysuckle, husband and wife

for their joint lives, with remainder over in fee simple to the survivor of them, his or her heirs and assigns, the following described premises, situated in the Township of Mechanic, County of Holmes and State of Ohio:

“See Attached Exhibit A”

Exhibit A

Real Estate Description

Tract 1:

Situated in the State of Ohio, County of Holmes and Township of Mechanic, and bounded and described as follows :

Being a part of the northeast quarter of Section 9, the first quarter, T8N, R6W, Mechanic Township, Holmes County, Ohio, U.S.M.L., and also being a part of the land conveyed to Melvin A.J. Raber by Certificate of Transfer from Andy J.D. Raber in Volume 195, Page 102, as 31.07+ acres (Resurvey shows it to contain 31.29 acres), and more particularly described as follows

Commencing at a stone located at the Southeast corner of the Northeast quarter, of said section 9,

Thence North 88° 00' 00" West along the half section line, a distance of 441.92 feet to a set iron pin, said iron pin being the true place of beginning ,

Thence North 88° 00' 00" West along the half section line, a distance of 774.76 feet to a set iron pin,

Thence North 14° 05' 56" West a distance of 443.79 feet to a set iron pin,

Thence South 76°12' 36" West a distance of 562.34 feet to a set iron pin,

Thence South 65° 48' 20" West a distance of 467.99 feet to a set iron pin,

Thence South 65° 48' 20" West a distance of 37.38 feet to a point, said point being located on the property and the approximate centerline of County Road 68,

Thence North 12° 14' 04" East along the said property line, and centerline of County Road 68, a distance of 603.50 feet to a set P-K nail, said P-K nail being located on the property line, and the approximate centerline of Township Road, 93

Thence North 68° 27' 49" East along said property line and said centerline, a distance of 1067.24 feet to a set P-K nail,

Thence North 69° 29' 25" East along said property line and said centerline, a distance of 116.36 feet to a set P-K nail,

Thence North 78° 08' 04" East along said property line and said centerline, a distance of 59.91 feet to a point,

Thence South 27° 34' 56" East along the Joseph Hershberger lands, a distance of 33.03 feet,

Thence South 27° 34' 56" East along the Joseph Hershberger lands, a distance of 1265.52 feet to the true place of beginning.

The above described tract contains 25.983 acres, including public road right-of-way. The above described tract is subject to any and all public and private easements and right of ways of record.

Plat recorded in Plat Book xx, Page xxxx, Holmes County Record of Plats.

PPN: 0101234000

EXCEPTING THEREFROM the following described Real Estate:

Situated in Mechanic Township, Holmes County, Ohio: Being part of the Northeast quarter of Section 9, the first quarter, T8N, R6W, U.S.M.L. and also being part of the land conveyed to Jonas J. & Lizzie Mast by Melvin A.J. Raber and recorded in Volume 207, Page 306 and more particularly described as follows:

Commencing at a found ½ inch ID pipe located in the Southwest corner of the Northeast quarter of section 9,

Thence South 88° 00' 00" East along the half section line, a distance of 330.00 feet to a found ½ inch ID pipe,

Thence North 12° 14' 04" East along the Melvin A.J. & Ada Mae Raber lands as recorded in Volume 207, Page 303, also along the approximate centerline of CR 68, a distance of 51.10 feet to a point and the true point of beginning:

Thence North 12° 14' 04" East along the approximate centerline of County Road 68, a distance of 361.11 feet to a point,

Thence North 73° 23' 20" East a distance of 28.36 feet to a set ½ inch ID water pipe 36 inches long ,

Thence North 73° 23' 20" East a distance of 319.59 feet to ta set ½ inch ID water pipe 36 inches long,

Thence South 11°45' 05" East a distance of 250.51 feet to a found ½ inch ID water pipe located on the north line of the above mentioned Melvin A.J. & Ada Mae Raber lands,

Thence South 65° 48' 20" West along the north line of said Raber lands, a distance of 467.99 feet to a found ½ inch ID pipe,

Thence South 65° 48' 20" West along said Raber lands north line, a distance of 37.38 feet to the true point of beginning.

The above described tract contains 2.682 more or less acres, including public road right of way.

The above described tract is subject to any and all public and private easements and rights of way of record.

Plat recorded in Plat Book xx, Page xxxx, Holmes County Record of Plats.

Tract 2:

Being a part of the Northeast quarter of Section 9, the First Quarter, T8N, R6W, Mechanic Township, Holmes County, Ohio, U.S.M.L. and also being a part of the land conveyed to Melvin A.J. Raber by Certificate of Transfer from Andy J.D. Raber as 31.07 more or less acres (Resurvey shows it to contain 31.29 more or less acres) in volume 195, Page 102 of the Holmes County Deed Records and more particularly described as follows:

Commencing at a found stone located in the Southeast corner of the Northeast Quarter, of said Section 9,

Thence North 88° 00' 00" West along the half section line, a distance of 1216.68 feet to a set iron pin said iron pin being the true place of beginning,

Thence North 88° 00' 00" West along the half section line, a distance of 575.94 feet to a set iron pin,

Thence North 13° 53' 43" West along the Bruce A. Hummel lands as described in Volume 204, Page 237 of the Holmes County Deed Records a distance of 238.09 feet to a set iron pin,

Thence South 64° 34' 52" West along said Hummel lands, a distance of 467.88 feet to a set iron pin,

Thence South 64° 34' 52" West along said Hummel lands, a distance of 29.38 feet to a point,

Thence North 88° 00' 00" West a distance of 44.17 feet to a set iron pin, said iron pin being located South 88° 00' 00" East, a distance of 330.00 feet from a set iron pin, said iron pin being located in the Southwest corner of the Northeast Quarter of Section 9,

Thence North 12° 14' 04" East along the property line, and along the centerline of County Road 68, a distance of 51.10 feet to a point,

Thence North 65° 48' 20" East a distance of 37.38 feet to a set iron pin,

Thence North 65° 48' 20" East a distance of 467.99 feet to a set iron pin,

Thence North 76° 12' 36" East a distance of 562.34 feet to a set iron pin,

Thence South 14° 05' 56" East a distance of 443.79 feet to the true point of beginning.

The above described tract contains 5.307 acres more or less including public road right of way. The above described tract is subject to any and all public and private easements and right of ways of record.

Plat recorded in Plat Book xx, Page xxxx, Holmes County Record of Plats.

PPN: 01001235000

EXCEPTING from Tract 1 and Tract 2 the following described Real Estate:

Being situated in the Northeast Quarter of Section 9, Mechanic Township, T8N, R6W, Holmes County, Ohio.

Described as follows:

Commencing at an iron pin found marking the Southwest corner of the Northeast Quarter of Section 9,

Thence South 88° 00' 00" East 374.58 feet along the quarter section line to a point in Co. Rd. 68,

Thence N 64° 27' 40" E 496.32 feet along John R. Gregory and Lois P. Webb's (Deed Volume 274, Page 167) east line to a stone found the TRUE POINT OF BEGINNING.

Thence with the following SIX (6) COURSES:

1. North 24° 44' 54" West 49.15 feet along said Webb's east line to an iron pin found;
2. North 11° 44' 07" West 250.29 feet along said Webb's (Deed Volume 274, Page 164) east line to an iron pin found;
3. North 73° 24' 34" East 60.29 feet to an iron pin set;
4. South 21° 59' 53" East 204.28 feet to an iron pin set;
5. South 24° 09' 42" West 110.53 feet to an iron pin set;
6. South 46° 32' 03" West 24.22 feet to the TRUE POINT OF BEGINNING.

This parcel contains 0.490 acres, but subject to all highways and easements of record.

Survey and description prepared by Ronald C. Rebar, P.S. #0000. January 25, 1998

Plat Recorded in Plat Book xx, Page xxxx, Holmes County Record of Plats.

Deed of Correction

Know All Persons By These Presents That

Michael Flabbergast, Sr., a single person,

the Grantor, for the consideration of Ten and no/100 Dollars (\$10.00) and other good and valuable consideration received to his full satisfaction of

Timothy Honeysuckle and Lori Honeysuckle, husband and wife

The Grantees, whose tax mailing address is

0000 East Street

Millersburg, OH 44654

do **Give ,Grant, Bargain, Sell and Convey** unto the said Grantees,

Timothy Honeysuckle and Lori Honeysuckle, husband and wife

for their joint lives, with remainder over in fee simple to the survivor of them, his or her heirs and assigns, the following described premises, situated in the Township of Mechanic, County of Holmes and State of Ohio:

This deed is filed to correct the spelling of the name of the grantees in the deed recorded in Official Record Volume 123, Page 4321 in the Holmes County Recorder's Office.

"See Attached Exhibit A"

Quit-Claim Deed

Know All Persons By These Presents That

Lori Honeysuckle, spouse of Grantee, the Grantor

of Holmes County, for the consideration of Ten and no/100 Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, paid to her by

Timothy Honeysuckle, spouse of Grantor, the Grantee

whose TAX MAILING ADDRESS will be:

0000 East Street

Millersburg, OH 44654

hereby **pursuant to the Judgement Entry and Separation Agreement in Case No. xx-xx-xxx, Holmes County Common Pleas Court**

has **Given, Granted, Remised, Released and Forever Quit-Claimed**, unto **Timothy Honeysuckle**, the said Grantee, and his heirs and assigns forever, the following real estate situated in the Township of Mechanic, County of Holmes and State of Ohio:

“See Attached Exhibit A”



Real Property Conveyance Fee Statement of Value and Receipt

DTE 100
Rev. 5/20

If exempt by Ohio Revised Code section 319.54(G)(3), use form DTE 100(EX).

TYPE OR PRINT ALL INFORMATION.

Type instrument	Tax list year	County number	Tax. dist. number	Date
-----------------	---------------	---------------	-------------------	------

Property located in _____ taxing
 Name on tax duplicate _____ district Tax duplicate year _____
 Acct. or permanent parcel no. _____ Map book _____ Page _____
 Description _____ Platted Unplatted

Auditor's comments: Split New plat New improvements Partial value
 C.A.U.V Building removed Other _____

Number
No. of Parcels
DTE Code No.
Neigh. Code
No. of Acres
Land Value
Bldg. Value
Total Value
DTE Use Only
DTE Use Only
DTE Use Only
Consideration
DTE Use Only Valid sale 1. Yes 2. No
Receipt Number

Grantee or Representative Must Complete All Questions in This Section. See instructions on reverse.

1. Grantor's name _____ Phone _____
 2. Grantee's name _____ Phone _____
 Grantee's address _____
 3. Address of property _____
 4. Tax billing address _____
 5. Are there buildings on the land? Yes No If yes, check type:
 1, 2 or 3 family dwelling Condominium Apartment: No. of units _____
 Manufactured (mobile) home Farm buildings Other _____
 If land is vacant, what is intended use? _____
 6. Conditions of sale (check all that apply) Grantor is relative Part interest transfer Land contract
 Trade Life estate Leased fee Leasehold Mineral rights reserved Gift
 Grantor is mortgagee Other _____
 7. a) New mortgage amount (if any).....\$ _____
 b) Balance assumed (if any).....\$ _____
 c) Cash (if any).....\$ _____
 d) Total consideration (add lines 7a, 7b and 7c).....\$ _____
 e) Portion, if any, of total consideration paid for items other than real property\$ _____
 f) Consideration for real property on which fee is to be paid (7d minus 7e)\$ _____
 g) Name of mortgagee _____
 h) Type of mortgage Conv. F.H.A. V.A. Other _____
 i) If gift, in whole or part, estimated market value of real property.....\$ _____
 8. 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 form DTE 101.
 9. Has the grantor indicated that this property qualified for current agricultural use valuation for the preceding or current tax year? Yes No If yes, complete form DTE 102.
 10. Application for owner-occupancy (2.5% on qualified levies) 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 Jan. 1 of 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 it is a true, correct and complete statement.

 Signature of grantee or representative Date

Receipt for Payment of Conveyance Fee

The conveyance fee required by Ohio Revised Code section (R.C.) 319.54(G)(3) and, if applicable, the fee required by R.C. 322, in the total amount of \$ _____ has been paid by _____ and received by the _____ county auditor.

County auditor

Date

Instructions to Grantee or Representative for Completing Real Property Conveyance Fee Statement of Value

Complete lines 1 through 10 in box.

WARNING: All questions must be completed to the best of your knowledge to comply with Ohio Revised Code (R.C.) section 319.202. Persons willfully failing to comply or falsifying information are guilty of a misdemeanor of the first degree (R.C. section 319.99(B)). It is important that the information on this form be accurate as it will be used to determine whether all real property, including this property, is uniformly assessed for real property tax purposes.

Note: The county auditor has discretionary power under R.C. 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.

- Line 1** List grantor's name as shown in the deed or other instrument conveying this real property.
- Line 2** List grantee's name as shown in the deed or other instrument conveying this real property and the grantee's mailing address.
- Line 3** List address of property conveyed by street number and name.
- Line 4** 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 5** If there are no buildings on the land conveyed, check "no." If there are buildings, check "yes" and the appropriate box that describes the type of buildings. If other, describe briefly the type of buildings, such as "office building."
- Line 6** Show any special condition of sale that would affect the consideration. 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 amount of new mortgage on this property (if any).
 - b) Enter amount of the balance assumed on an existing mortgage (if any).
 - c) Enter cash paid for this property (if any).
 - d) Add lines 7a, 7b and 7c.
 - e) If any portion of the consideration reported on line 7d was paid for items other than real property, enter the portion of the consideration paid for those items.
 - f) Deduct line 7e from line 7d and enter the difference on this line.
 - g) List mortgagee or mortgagees (the party who advances the funds for a mortgage loan).
 - h) Check type of mortgage.
 - i) In the case of a gift, in whole or part, enter the estimated price that the real estate would bring in the open market.
- Line 8** If the grantor has indicated that the property to be conveyed will receive the senior citizen, disabled person or surviving spouse homestead exemption for a preceding or current tax year under R.C. section 323.152(A), grantor must complete DTE 101 or submit a statement that complies with the provisions of R.C. section 319.202(A)(2), and the grantee must submit such form to the county auditor along with this statement.
- Line 9** If the grantor has indicated that the property to be conveyed qualified for current agricultural use valuation for the preceding or current tax year under R.C. section 5713.30, the grantor must complete DTE 102 or a statement that complies with R.C. section 319.202(B)(2), and the grantee must submit such form to the county auditor along with this statement.
- Line 10** Complete line 10 (application for owner-occupancy reduction on qualified levies) only if the parcel is used for residential purposes. To receive the owner-occupancy homestead tax reduction on qualified levies for next year, you must own and occupy your home as your principal place of residence (domicile) on Jan. 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.

The real property conveyance fee is payable on the amount of money reported on either item 7f or 7i.

Statement of Reason for Exemption From Real Property Conveyance Fee

DTE 100EX
Rev. 1/14

Ohio Revised Code section 319.202 and 319.54(G)(3)

FOR COUNTY AUDITOR'S USE ONLY

FOR COUNTY AUDITOR'S USE ONLY			Date	Co. no.	Number
Instr.	Tax. district no.	Tax list	Land	Bldg.	Total

DTE code number _____ 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 _____

The Following Must Be Completed by Grantee or His/Her Representative

Type or print all information. See instructions on reverse.

1. Grantor's name _____ Phone _____
2. Grantee's name _____ Phone _____
Grantee's address _____
3. Address of property _____
4. Tax billing address _____
5. 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 to 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 \$100.
 - _____ 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) of an easement or right-of-way when the value of the interest conveyed does not exceed \$1,000.
 - _____ q) of property sold to a surviving spouse pursuant to Ohio Revised Code section (R.C.) 2106.16.
 - _____ r) to or from an organization exempt from federal income under Internal Revenue Code section 501(c)(3), 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 R.C. section 307.696[307.69.6].
 - _____ x) between persons pursuant to R.C. section 5302.18.
 - _____ y) from a county land reutilization corporation organized under R.C. section 1724 to a third party.
6. 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 year? Yes No If yes, complete form DTE 101.
7. 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 form DTE 102.
8. Application for owner-occupancy (2.5% on qualified levies) 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 Jan. 1 of 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 it is a true, correct and complete statement.

Signature of grantee or representative

Date

Instructions to Grantee or Representative for Completing Statement of Reason for Exemption From Real Property Conveyance Fee, DTE 100EX

Complete lines 1 through 8.

WARNING: All questions must be completed to the best of your knowledge to comply with Ohio Revised Code (R.C.) section 319.202. Persons willfully failing to comply or falsifying information are guilty of a misdemeanor of the first degree (R.C. section 319.99(B)).

- Line 1** List grantor's name as shown in the deed or other instrument conveying this real property.
- Line 2** List grantee's name as shown in the deed or other instrument conveying this real property and the grantee's mailing address.
- Line 3** List address of property conveyed by street number and name.
- Line 4** 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 5** Check one of the exemptions – (a)-(y) – 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 6** If the grantor has indicated that the property to be conveyed will receive the senior citizen, disabled person or surviving spouse homestead exemption for the preceding or current tax year under R.C. section 323.152(A), grantor must complete DTE 101 or submit a statement that complies with the provisions of R.C. section 319.202(A)(2), and the grantee must submit such form to the county auditor along with this statement.
- Line 7** If the grantor has indicated that the property to be conveyed was qualified for current agricultural use valuation for the preceding or current tax year under R.C. section 5713.30, the grantor must complete DTE 102 or a statement that complies with R.C. section 319.202(B)(2), and the grantee must submit such form to the county auditor along with this statement.
- Line 8** Complete line 8 (application for owner occupancy – 2½% reduction on qualified levies) only if the parcel is used for residential purposes. To receive the owner occupancy tax reduction for next year, you must own and occupy your home as your principal place of residence (domicile) on Jan. 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.

Statement of Conveyance of Current Agricultural Use Valuation Property

To be attached to conveyance fee forms DTE 100 and 100(EX).

Grantor's name _____

Grantor's address _____

Grantee's name _____

Grantee's address _____

Taxing district _____ Parcel or account number _____

The grantor of the property referred to above states that the property has qualified for the current agricultural use valuation exemption under Ohio Revised Code section 5713.31 for the preceding or the current tax year. The grantee has been made aware prior to the closing that if the property does not continue to so qualify, either for the current or for the succeeding tax year, it will be subject to a recoupment charge equal to the tax savings as described in R.C. sections 5713.30 and 5713.34. Furthermore, the grantor and the grantee have considered and accounted for the total estimated amount of such recoupment, if any, to the satisfaction of both the grantee and the grantor.

Signature of grantor or representative

Sworn to or affirmed in my presence,

This ____ day of _____ 20____ .

Notary public

Endorsement by the County Auditor

Upon presentation of this instrument, the county auditor shall endorse it, forward it to the grantee or his representative, and provide a copy of the endorsed instrument to the grantor or his representative, evidencing delivery to the county auditor.

County auditor

Date

STATEMENT OF CONVEYANCE HOMESTEAD PROPERTY

To be attached to Conveyance Fee Forms, DTE 100, 100(EX), 100M & 100M(EX)

Grantor's (Seller's) Name _____

Grantor's Address _____

Grantee's (Buyer's) Name _____

Taxing District _____

Parcel, Account or Registration No. _____

Complete This Section Only If Real Estate Is Transferred

The grantor of the property referred to above states that the property has or will receive the senior citizen, disabled persons, or surviving spouse homestead exemption under Ohio Revised Code section 323.152(A) for the preceding or current tax year. The estimated amount of such reduction that will be reflected in the grantee's taxes is:

Preceding Tax Year \$ _____ Current Tax Year \$ _____

Complete This Section Only If Manufactured or Mobile Home Is Transferred

The grantor of the manufactured or mobile home referred to above states that the home received the senior citizen, disabled persons or surviving spouse homestead exemption under Ohio Revised Code section 4503.065 for the current tax year. The estimated amount of such reduction that will be reflected in the grantee's taxes is \$ _____

The grantor and the grantee have considered and accounted for the total estimated amount of such reduction(s) to the satisfaction of both the grantee and the grantor.

Signature of Grantor or Representative

Sworn to or affirmed in my presence,

this ____ day of _____ (year).

Notary Public

Endorsement by County Auditor:

Upon presentation of this instrument, the County Auditor shall indorse it, return it to the grantee or his representative, and provide a copy of the indorsed instrument to the grantor or his representative, evidencing delivery to the County Auditor.

County Auditor: _____

Date: _____

Manufactured or Mobile Home Conveyance Fee Statement of Value and Receipt

DTE 100M
Rev. 2/14

If exempt by Ohio Revised Code section 319.54(G)(3), use form DTE 100M(EX).

FOR COUNTY AUDITOR'S USE ONLY

Tax year list	County number	Tax. dist. number	Date
---------------	---------------	-------------------	------

Home located in _____ taxing district

Name on tax duplicate _____ Tax duplicate year _____

Description of home: Year mfg. _____ Certificate of title number _____

Make _____ Serial number _____ Registration number _____

Number
Neigh. Code
Value
Consideration

Grantee or Representative Must Complete All Questions in This Section

Type or print all information. See instructions on reverse.

1. Grantor's (seller's) name _____ Phone _____
2. Grantee's (buyer's) name _____ Phone _____
Grantee's address _____
3. Address of home before transfer _____
4. Address of home after transfer _____
5. Tax billing address _____
6. Conditions of sale (check all that apply) Buyer and seller are related Part interest transfer
 Trade Gift Other _____
7. a) Cash paid (if any) \$ _____
b) New debt (loan) amount (if any) \$ _____
c) Loan balance assumed (if any) \$ _____
d) Total consideration (amount paid) (add lines 7a, 7b and 7c) \$ _____
e) Portion, if any, of total amount paid for items other than the home \$ _____
f) Consideration for home on which fee is to be paid (7d minus 7e) \$ _____
g) Name of lender (if any) _____
h) If gift, in whole or part, estimated market value of the home \$ _____
8. 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 form DTE 101.
9. Application for owner-occupancy (2.5% on qualified levies) 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 Jan. 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 it is a true, correct and complete statement.

Signature of grantee or representative

Date

Receipt for Payment of Conveyance Fee

Receipt number

The conveyance fee required by Ohio Revised Code section (R.C.) 319.54(G)(3) and, if applicable, the fee required by R.C. 322, in the total amount of \$ _____ has been paid by _____ and received by the _____ county auditor.

County auditor

Date

Instructions to Grantee (Buyer) or Representative for Completing Manufactured or Mobile Home Conveyance Fee Statement of Value

Complete lines 1 through 9.

WARNING: All questions must be completed to the best of your knowledge to comply with Ohio Revised Code section (R.C.) 319.202. Persons willfully failing to comply or falsifying information are guilty of a misdemeanor of the first degree (R.C. section 319.99(B)). The county auditor has discretionary power under R.C. 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 (i) the grantor is not a new manufactured or mobile home dealer or (ii) the grantor is a new manufactured or mobile home dealer, but the home was previously titled to an owner who was not a new manufactured or mobile home dealer.

Line 1 List grantor's (seller's) name as shown in the title conveying this home.

Line 2 List grantee's (buyer's) name as shown in 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 if this home is relocated).

Line 5 List complete name and address to which bill 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 this 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 that the home would bring in the open market.

The manufactured home conveyance fee is payable on the amount of money reported on either line 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 current tax year under R.C. section 4503.065, grantor (seller) must complete DTE 101 or submit a statement that complies with the provisions of 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 owner-occupancy reduction on qualified levies) only if the parcel is used for residential purposes. To receive the owner-occupancy homestead tax reduction on qualified levies for next year, you must own and occupy your home as your principal place of residence (domicile) on Jan. 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.

Statement of Reason for Exemption From Manufactured and Mobile Home Conveyance Fee

Ohio Revised Code section 319.202 and 319.54(G)(3)

DTE
100M(EX)
Rev. 2/14

Type or print all information.

FOR COUNTY AUDITOR'S USE ONLY

Tax list year	County number	Tax district number	Date
---------------	---------------	---------------------	------

Home located in _____ taxing district	Number
Name on tax duplicate _____ Tax duplicate year _____	Neigh. Code
Description of home: Year mfg. _____ Certificate of title number _____	Value
Make _____ Serial number _____ Registration number _____	

Following Must Be Completed By Grantee or Grantee's Representative

1. Grantor's (seller's) name _____ Phone _____
2. Grantee's (buyer's) 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 house 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 to 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 \$100.
 - _____ 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 Ohio Revised Code section (R.C.) 2106.16.
 - _____ o) to or from an organization exempt from federal income under Internal Revenue Code section 501(c)(3), 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 R.C. section 307.696.
7. 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 year? Yes No If yes, complete DTE 101.
8. Application for owner-occupancy (2.5% on qualified levies) 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 Jan. 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 it is a true, correct and complete statement.

Signature of grantee or representative

Date

Instructions to Grantee (Buyer) or Representative for Completing Statement of Reason for Exemption From Manufactured and Mobile Home Conveyance Fee, DTE 100M(EX)

Complete lines 1 through 8.

WARNING: All questions must be completed to the best of your knowledge to comply with Ohio Revised Code section (R.C.) 319.202. Persons willfully failing to comply or falsifying information are guilty of a misdemeanor of the first degree (R.C. section 319.99(B)).

NOTE: This form only applies to the transfer of manufactured or mobile homes where (i) the grantor is not a new manufacturer or mobile home dealer or (ii) the grantor is a new manufacturer or mobile home dealer, but the home was previously titled to an owner who was not a new manufacturer 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 R.C. section 4503.065, grantor (seller) must complete DTE form 101 or submit a statement that complies with the provisions of 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 owner occupancy – 2½% reduction on qualified levies) only if the parcel is used for residential purposes. To receive the owner occupancy tax reduction for next year, you must own and occupy your home as your principal place of residence (domicile) on Jan. 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.