

Butler County Auditor Roger Reynolds, CPA  
**Real Property Conveyance Fee Statement of Value and Receipt**  
 If exempt by Ohio Revised Code section 319.54 (G)(3), use form DTE 100(EX)

DTE 100  
 Rev. 5/20



**FOR COUNTY AUDITOR'S USE ONLY**

Type instrument	Tax list year	County number <b>9</b>	Tax dist. number	Date
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Property located in \_\_\_\_\_ taxing district

Name on tax duplicate \_\_\_\_\_

Acct. or permanent parcel no. \_\_\_\_\_ Tax duplicate year \_\_\_\_\_

Description:

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**

Type or print all information. See instructions on reverse.

1. Grantor's name \_\_\_\_\_ Phone \_\_\_\_\_
2. Grantee's name \_\_\_\_\_ Phone \_\_\_\_\_  
 Grantee's address (Jan. 1 of next year) \_\_\_\_\_
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
11. Is this property leased or otherwise rented to tenants solely for residential purposes?  Yes  No If yes, new owner must complete and submit a Rental Registration form to the County Auditor within 60 days (including weekends and holidays) of the date of this transfer to avoid a potential penalty on their tax bill.

*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 \_\_\_\_\_ Print name of grantee or rep. \_\_\_\_\_ Date \_\_\_\_\_

**Receipt for Payment of Conveyance Fee**

The conveyance fee required by Ohio Revised Code (ORC) section 319.54(G)(3) and, if applicable, the fee required by ORC 322 in the total amount of \$ \_\_\_\_\_ has been paid by \_\_\_\_\_ and received by the Butler County Auditor.

**Roger Reynolds, CPA**

County Auditor

Date

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

Complete lines 1 through 11 in box only.

**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 as of January 1 of the next year.
- 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.
- Line 11** Answer this question "Yes" if this property is leased or otherwise rented to tenants solely for residential purposes. The new owner must complete and submit a Rental Registration form to the county auditor within 60 days (including weekends and holidays) of the date of this transfer. Per ORC 5323.99, failure to comply may result in the levying of a special assessment on residential rental property between \$50-\$150

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