

The background of the top section features a large, faint watermark of the Franklin County Seal. The seal is circular and contains the text "FRANKLIN COUNTY" around the top and "POSSIB" on the right side. A red swoosh graphic is positioned to the left of the name.

Clarence E. Mingo, II
Franklin County Auditor

A How-to Guide
for completing the
Real Property Conveyance Fee Statement of Value and Receipt – DTE Form 100
and
Statement of Conveyance of Homestead Property – DTE Form 101

Courtesy of
The Office of Franklin County Auditor Clarence E. Mingo II
Transfer & Conveyance *and* Homestead Departments

373 S. High St., 19th Floor
Columbus, Ohio 43215
614-525-4663 (HOME)

***Information Not Legal Advice.** This guide has been prepared for informational purposes only. The information is not legal advice and is not intended to replace the advice of legal counsel.

REAL PROPERTY CONVEYANCE FEE STATEMENT OF VALUE AND RECEIPT
 If exempt by O.R.C. 319.54 (G)(3), Use DTE Form 100 (EX)
FOR COUNTY AUDITOR'S USE ONLY

TYPE INSTRUMENT	TAX LIST YEAR	COUNTY NUMBER 25	TAX DIST. NUMBER
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Taxing District _____ Map Routing _____ Map _____

DESCRIPTION _____

ALL QUESTIONS IN THIS SECTION MUST BE COMPLETED BY GRANTEE OR HIS REPRESENTATIVE

1. Grantor's Name (Seller) _____
2. Grantee's Name (Buyer) _____
- 2a. Grantee's Address _____
3. Address of Property _____
4. Tax Billing Address _____
(DO NOT USE ANY OF THESE: SAME - SAME AS BEFORE - SAME AS ABOVE)
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 principle 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 _____

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 FOR PAYMENT OF CONVEYANCE FEE

THE CONVEYANCE FEE REQUIRED BY SECTION 319.54 (G) (3) O.R.C. AND, IF APPLICABLE, THE FEE, REQUIRED BY CHAPTER 322 O.R.C. IN THE TOTAL AMOUNT OF \$ _____ HAS BEEN PAID BY **GRANTOR - OR - REPRESENTATIVE** AND RECEIVED BY THE **FRANKLIN** COUNTY AUDITOR **Clarence E. Mingo II** CASH COUNTY AUDITOR

Clarence E. Mingo, II


Franklin County Auditor

REAL PROPERTY CONVEYANCE FEE STATEMENT OF VALUE AND RECEIPT

If exempt by O.R.C. 319.54 (G)(3), Use DTE Form 100 (EX)

FOR COUNTY AUDITOR'S USE ONLY

DTE FORM 100
(REV 1/14)

For office
use only 

TYPE INSTRUMENT	TAX LIST YEAR	COUNTY NUMBER 25	TAX DIST. NUMBER
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Taxing District _____ Map Routing _____ Map _____
DESCRIPTION



- Before beginning, please ensure you have the proper DTE 100 conveyance form with attached carbon copies available.
- It is important that the Number 25 is shown in the box labeled "COUNTY NUMBER" at the top of the DTE 100 form.
- If either of these elements on the DTE 100 form is missing and a proper form is not available for preparation, please contact the Franklin County Auditor's Office, Transfer and Conveyance section, at 614-525-4663.



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ALL QUESTIONS IN THIS SECTION MUST BE COMPLETED BY GRANTEE OR HIS REPRESENTATIVE

1. Grantor's Name (Seller) _____
2. Grantee's Name (Buyer) _____
- 2a. Grantee's Address _____
3. Address of Property _____
4. Tax Billing Address _____

(DO NOT USE ANY OF THESE: SAME - SAME AS BEFORE - SAME AS ABOVE)

➤ When completing lines 1,2,2a,3 and 4 please note that all names and addresses MUST be filled out completely.

Line 1: List the Grantor/Seller name(s) as shown on the deed or instrument conveying title.

Lines 2 & 2a: List the Grantee/Buyer name(s) and FULL address as shown on the deed or instrument conveying title.

➤ The address listed on line 2. a. will be the Grantee/Buyer's address viewable on our website and the address where our office will send any future mailings regarding the parcel.

➤ If there are 3 or more grantees involved in the property transfer, please insert the name and FULL address of the first buyer listed on the deed or instrument conveying title followed by "et al."

Line 3: List the FULL address of the property being conveyed. If the parcel is without a street number, please list the street name.

Line 4: List the FULL address where the tax bills are to be sent for the property.



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ALL QUESTIONS IN THIS SECTION MUST BE COMPLETED BY GRANTEE OR HIS REPRESENTATIVE

1. Grantor's Name (Seller) _____
2. Grantee's Name (Buyer) _____
- 2a. Grantee's Address _____
3. Address of Property _____
4. Tax Billing Address _____

(DO NOT USE ANY OF THESE: SAME - SAME AS BEFORE - SAME AS ABOVE)

IMPORTANT NOTE:

- If the address of the property on Number 3 is NOT the Grantee/Buyer's principal residence, but WILL BE the Grantee/Buyer's principal residence as of Jan 1 of the next calendar year, it is the responsibility of the Grantee/Buyer to contact the Franklin County Auditor's Office at 614-525-4663 to update the new principal residence at the beginning of the new year to ensure all future mailings regarding the parcel are directed to the appropriate address.



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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 _____

Line 5: If there are not any buildings on the land, please check “NO” and specify the intended use in the space provided underneath the check boxes. If there are buildings on the land, then please check “YES” as well as the corresponding box describing the building. If the building does not match any of the provided boxes, please check “Other” and briefly describe the building.

Line 6: Check any of the listed conditions of sale that apply to the transfer. If there are other special conditions not listed – things that may have impacted the consideration (sales price), please check “Other” along with a brief description.

- If there are no conditions of sale, please leave this portion of the form blank.



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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).....	\$ _____

Lines 7a) through 7f):

7a): Enter amount of new mortgage on this property (if any).

7b): Enter amount of balance assumed on an existing mortgage (if any).

7c): Enter cash paid for this property (if any).

7d): Add lines 7. a), 7. b) and 7. c).

7e): If any portion of the consideration paid reported on line 7. d) was for items other than the real property, enter the portion of consideration paid for those items (painting, rehab work, etc.).

7f): Deduct line 7. e) from line 7. d) and enter the difference on this line.

➤ If there is no sale occurring or if the property is being transferred as a gift, then skip to line 7. i) on the next slide.



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- 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.....\$ _____

Lines 7g) through 7i):

7g): List the mortgagee (the lender who advanced the funds for the mortgage loan) if an amount is listed on 7. a) or 7. b).

7h): Check the type of mortgage.

7i): In the case that the property transfer is a gift (no money exchanging hands), in whole or in part, enter the estimated market value of the property, (the **assessed value**, established by the Auditor and found on the Auditor's website, is a starting place for determining the estimated market value [Franklin County Auditor's Office website](#)).

➤ If less than the full interest is being conveyed in the transfer, then adjust the estimated market value accordingly.

Example:

➤ 50% interest in the property being transferred = 50% of the estimated market property value. Enter this new value on line 7. i).



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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.

Line 8: The Grantor/Seller acknowledges that the Homestead Exemption Reduction is effective for either the preceding or current tax year by checking “YES”. To verify the parcel’s Homestead status, visit the [Franklin County Auditor’s Office website](#) to search for the property or call the Homestead Section at 614-525-3240.

A DTE 101 (Statement of Conveyance of Homestead Property) form must be completed on all transfers where the parcel:

1. Received the tax reduction for the preceding tax year (taxes payable in the current calendar year), even if the property has already transferred out of the Homestead recipient’s name; or
2. Will receive the reduction for the current tax year (taxes payable in the following calendar year) - confirmed by the Homestead section. If the Grantor/Seller applied, and was approved, for the tax reduction the same year in which they sell the home, they should notify the realtor or title company involved in the closing so the reduction may be accounted for accordingly. If the sale was handled without the aid of a realtor or title agency, the individual is responsible for contacting the Homestead Section at 614-525-3240.

STATEMENT OF CONVEYANCE OF 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 endorse it, return 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.

CLARENCE E. MINGO II
Franklin County Auditor

Deputy Auditor

Date

➤ The DTE 101 form is available on the [Franklin County Auditor's Office website](#).

1. Enter Grantor/Seller's name, Grantor's address and Grantee/Buyer's name.
2. The preceding tax year amount is the credit reflected on the taxes being paid currently.
3. The current tax year amount is the estimated credit on the taxes to be paid the following year.

➤ If the property will continue to receive the reduction, we use the preceding tax year credit amount as the estimate. The homestead recipient qualifies for the current year **only** if they resided in the property as of January 1 and their income remained below the income threshold (if applicable).

➤ If the property will not receive the reduction, we enter "0".



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Franklin County Auditor

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.

***IMPORTANT NOTE:**

- If the Grantor/Seller is the homestead recipient and is living, they are eligible for the conveyance fee reduction of \$1 per \$1,000 sales price as opposed to the normal conveyance fee of \$2 per \$1,000 sales price. If the recipient is no longer living, but is survived by a qualifying spouse as verified by the Homestead section, they are eligible for the reduced fee as well. The reduced fee is only applicable to the parcel receiving the tax reduction.



STATEMENT OF VERIFICATION
OF HOMESTEAD EXEMPTION

as per Commissioner's Resolution 998-05

Grantor (Homestead recipient) _____

Address _____

Tax District _____ Parcel or Registration No. _____

Check if Real Estate is Transferred

I hereby verify that the grantor of the property referred to above had 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.

Check if Manufactured or Mobile Home is Transferred

I hereby verify that the grantor of the manufactured or mobile home referred to above qualifies for the homestead exemption under Ohio Revised Code section 4503.65 for the current tax year.

Clarence E. Mingo II
Franklin County Auditor

Deputy Auditor

Date

- This Statement of Verification of Homestead Exemption form is required in order to receive the \$1 per \$1000 conveyance fee reduction (if applicable) and can be obtained from the Homestead Section located at 373 S. High St., 21st Floor, Columbus, Ohio 43215.
- Any questions regarding the conveyance fee reduction should be directed to the Franklin County Auditor's Office, Homestead Section at 614-525-3240.



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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.

Line 9: If the property to be conveyed qualified for Current Agricultural Use Valuation (CAUV) in either the preceding or current tax year, then check “YES”. If yes, then a DTE 102 form must be completed and submitted with the conveyance form.

➤ A parcel’s CAUV status can be verified through the [Franklin County Auditor’s Office website](#).

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.

For office
use only



County auditor

Date

- This DTE 102 (CAUV) form can be downloaded from the [Franklin County Auditor's Office website](#).
- Any questions regarding CAUV status should be directed to the Franklin County Auditor's Office, Appraisal Division 614-525-6254.



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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 principle residence by Jan. 1 of next year? Yes No If yes, is the property a multi-unit dwelling? Yes No

A multi-unit dwelling is considered to be a duplex or a triplex, not an apartment or condominium.

Line 10: If the property conveyed will be the Grantee/Buyer's principal residence as of January 1 of the next calendar year, then check "YES" to apply for the owner-occupancy reduction (2.5% on qualified levies). Failure to answer prohibits the owner from receiving the reduction until another proper and timely application is filed.

- A person only has one principal place of residence (domicile). Your principal residence determines, among other things, where you are registered to vote and where you declare residency for income tax purposes.
- A homeowner and spouse are entitled to this tax reduction on only one home. The exception to this rule is when they can establish that they are domiciled separately. When the Grantee/Buyer is receiving a residency based property tax reduction on another property, the appropriate auditor's/assessor's office should be notified that the credit will no longer be applicable.



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Franklin County Auditor

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

- Upon completing the DTE 100 form, please be sure to review the affirmation statement before signing and dating.

“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.”

- Lastly, it is imperative that the DTE 100 form is signed and dated by the grantee (buyer) or a designated representative of the buyer before submission.

Thank you for taking the time to properly complete the DTE form(s). Following these steps will ensure a timely and accurate submission and approval of your property transfer request. Have a great day!



DTE GLOSSARY

Assessed value: Used for tax calculations, assessed value is equal to 35% of appraised value.

Consideration: A payment made for a sale/purchase.

Conveyance: The legal process of transferring property from one owner to another.

Current Agricultural Use Valuation (CAUV): Program that allows tracts of 10 acres or more that are being used for commercial agriculture to be valued at a lower rate for tax purposes. Tracts smaller than 10 acres qualify if the owner can prove at least \$2,500 in average gross income from the previous years. CAUV land is assigned a value according to soil type instead of standard real estate factors, such as recent sale prices of similar properties.

Grantor: The property owner or estate that is selling the property.

Grantee: The person(s)/entity that is buying the property.



DTE GLOSSARY

Homestead Exemption: Property tax reduction given to senior citizens (age 65 and older) or permanently disabled homeowners.

Mortgage: A legal agreement in which a person borrows money to buy property (such as a house) and pays back the money over a period of years.

Market value: The value of real property normally determined by a professional appraiser who makes comparisons to similar property sales in the area, which are often called "comparables."

Owner-occupancy: The resident of a property who also holds the title to that property.

Real Property and Conveyance Fee Statement of Value and Receipt: The required Form DTE 100 that starts the conveyance of property process and fee charge.

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