

# MAHONING COUNTY AUDITOR, RALPH T. MEACHAM, CPA

## auditor.mahoningcountyoh.gov

### Mahoning County Auditor Property Transfer Checklist

To transfer property from the current owner (grantor) to a new owner (grantee), a deed or other appropriate legal document must be created. It is highly recommended that you contact a title company or attorney to prepare the document. The preparation of such a document is considered the practice of law by the Ohio Supreme Court. The individual grantor or grantee can act as his/her own attorney; however, an individual not licensed to practice law in the State of Ohio may not prepare a deed or other appropriate legal document in which the preparer is neither the grantor nor grantee.

If a deed or other appropriate legal document is presented to the Auditor's Office for transfer, and was prepared by an individual that is not licensed to practice law in the State of Ohio, and the preparer is neither the grantor nor the grantee, it will be rejected. Please note that county personnel are prohibited from providing legal advice.

**NOTICE – Beginning January 1, 2023, any parcel being transferred using a DTE 100 Conveyance Fee form will be checked for delinquent property taxes and special assessments. If a parcel being transferred has delinquency, the transfer will be permitted; however the parcel(s) will be referred to the Mahoning County Prosecutor's Office for possible foreclosure.**

**The *Mahoning County Conveyance Standards* are still in effect for splits, plats and new surveys. Current taxes must be paid on parcels involved in a split, plat, replat or survey consolidation. If there is a delinquency, the current full year's taxes plus delinquency with penalty and interest must be paid before it is submitted to the Auditor's Office.**

Before presenting your deed or other appropriate document to the Auditor's Office, please be certain it includes the following requirements:

\_\_\_\_\_ Marital Status of Grantor (Seller)      \_\_\_\_\_ Tax Mailing Address

\_\_\_\_\_ Legal Description of Property which must include:

\_\_\_\_\_ Lot Number                                      \_\_\_\_\_ Plat Name, Vol & Page

Any deed or other appropriate document that contains a legal description of property that is described as acreage or part of a platted lot must be taken to the GIS Department at 21 W. Boardman Street for review and approval before it will be transferred in the Auditor's Office.

\_\_\_\_\_ Prior Deed/Document Reference

\_\_\_\_\_ Grantor's original signature notarized (unless a trust, Power of Attorney, Cert of Transfer, etc)

\_\_\_\_\_ If grantor is married, their spouse's original signature must be notarized

\_\_\_\_\_ If grantor has a power of attorney signing for them, a copy of Power of Attorney document must be provided

\_\_\_\_\_ If notarized online, an Authenticator Certificate must be submitted

\_\_\_\_\_ Name and contact information of deed, or other appropriate document, preparer

## Property Transfer Fees

In Ohio, conveyance fees must be paid on transfers of real property unless the transfer qualifies for exemption from these fees. The conveyance fee is \$4.00 per thousand dollars of sale price (sale price x .004). A 50¢ per parcel transfer fee is also charged. See **page 3** for help in calculating conveyance fees.

Transfers of property for money must be accompanied by a ***Real Property Conveyance Fee Statement of Value and Receipt (DTE 100)***.

Transfers of property that do not involve the exchange of money and qualify for exemption from the conveyance fee must be accompanied by a ***Statement of Reason for Exemption From Real Property Conveyance Fee (DTE 100EX)***.

If grantee agrees to pay delinquent taxes in exchange for the property, the amount of delinquent taxes will be considered the sale price and a DTE 100 will need to be submitted.

If there is no money being exchanged between the grantor and the grantee but the transfer does not meet one of the reasons for exemption, conveyance fees will be charged on the value of the property as determined by the Treasurer's duplicate for the current tax year and a DTE 100 will need to be submitted.

\_\_\_\_\_ All questions on either form must be answered

\_\_\_\_\_ Grantee or representative may sign

\_\_\_\_\_ Payment of Fees must accompany the deed or other appropriate document and transfer form or the transfer will not be processed

\_\_\_\_\_ If paying by check, it must be filled out completely, signed and payable to the Mahoning County Treasurer

If using letter M on the ***Statement of Reason for Exemption From Real Property Conveyance Fee (DTE 100EX)*** as the reason for exemption from conveyance fees, an ***Affidavit of Facts*** explaining why money was not exchanged between the grantor and the grantee must be submitted to the Auditor's Office at the time of transfer.

If transferring property to or from an LLC and no money is being exchanged between the grantor and the grantee, the following documents must be submitted for review by the Auditor's Office before the exempt transfer can be approved:

1. Notarized Affidavit of Facts stating the reason for the transfer and why no money was exchanged
2. State Certificate with Articles of Organization \*
3. Operating Agreement \*

\* If property is transferring from one LLC to another LLC and no money is being exchanged, the above documents must be submitted for **both** LLC's. Once the Operating Agreement is reviewed and a determination is made as to the validity of the exemption, this document will be returned to the party that submitted the document.

## Current Agricultural Usage Valuation (CAUV)

See Auditor Appraisal Department for more CAUV instructions

\_\_\_\_\_ Application \_\_\_\_\_ Check

\_\_\_\_\_ Recoupage check

**Additional forms and/or documents may be required depending upon the type of transfer.**

### Property Transfer Fees

Transfers that involve an exchange of money –

Conveyance Fee - \$1.00 per \$1,000 of sale price (Sale price x .001)

Permissive Fee - \$3.00 per \$1,000 of sale price (Sale price x .003)

Transfer Fee - 50¢ per parcel (Number of parcels x .50¢)

Examples –

Sale Price for two parcels is \$60,000

Conveyance Fee = \$60.00 (\$60,000 x .001)

Permissive Fee = \$180.00 (\$60,000 x .003)

Transfer Fee = \$1.00 (2 x .50¢)

TOTAL FEES = \$241.00 (One check)

Sale Price for one parcel is \$80,575 (Round up to \$80,600)

Conveyance Fee = \$80.60 (\$80,600 x .001)

Permissive Fee = \$241.80 (\$80,600 x .003)

Transfer Fee = 50¢

TOTAL FEES = \$322.90 (One check)

Sale Price for one parcel is \$400

Conveyance Fee = \$1.00 (Any sale below \$1,000, the conveyance fee is \$1.00)

Permissive Fee = \$1.20 (\$400 x .003)

Transfer Fee = 50¢

TOTAL FEES = \$2.70 (One check)

Transfers that do not involve an exchange of money (exempt) -

Transfer Fee - .50¢ per parcel (Number of parcels x 50¢)



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# 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 2022	County number 50	Tax. dist. number	Date
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Property located in \_\_\_\_\_ taxing district  
 Name on tax duplicate \_\_\_\_\_ 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 \_\_\_\_\_

**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

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
DTE Use Only
Consideration
DTE Use Only Valid sale 1. Yes 2. No
Receipt Number

### 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 \_\_\_\_\_ MAHONING \_\_\_\_\_ county auditor.

Ralph T. Meacham, CPA/  
 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.