

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¢)

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

			Date	Co. no. 50	Number
Instr.	Tax. district no.	Tax list 2022	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.

NOTICE

In accordance with ORC
319.202, the Auditor
requires an
affidavit of supporting facts
when checking
Letter M
on DTE 100EX
Statement of Exemption
from Real Property
Conveyance Fee

AFFIDAVIT IN SUPPORT OF EXEMPT TRANSFERS
FOR INDIVIDUALS

STATE OF OHIO

COUNTY OF MAHONING

Now comes _____ and after being first
(Owner(s) of property / properties to be transferred)

duly sworn, depose and state the property / properties were transferred to grantee for the following
reason: _____

_____.

The property is being transferred as exempt solely in order to _____
_____.

Pursuant to Revised Code Section 319.202.

Further Affiant Sayeth Naught.

Sworn to and subscribed before me in my presence by _____

on this _____ day of _____, 20_____.

Notary Public

Prepared by _____

Address _____

Phone # _____

NOTICE

Per the Ohio Department of Taxation and in accordance with Ohio Revised Code, the county auditor may inspect any and all documents in connection with the submission of a conveyance, such as affidavits, deeds, trust documents, purchase agreements, closing statements, court orders, resolutions from corporate boards of directors, articles of incorporation, or Internal Revenue Service exemption certificates to determine whether the transfer is entitled to exemption.

The following documents must be provided for the review of all exempt transfers to or from an LLC (items 3 and 4 will be returned):

1. DTE 100EX
2. Notarized Affidavit of Facts stating the reason for the transfer and why there was no money exchanged
3. State Certificate with Articles of Organization
4. Operating Agreement

The Auditor reserves the right to request additional documentation as noted above. After these documents are reviewed by the Auditor's Office, the exempt transfer will be approved or denied.

Auditor staff will contact the preparer of the affidavit when the review is completed.

**AFFIDAVIT IN SUPPORT OF EXEMPT TRANSFER FOR LLC'S
STATE OF OHIO, COUNTY OF MAHONING**

Now come(s) _____ and after being
(Grantor(s)/Owner(s) of property(ies) to be transferred)
first duly sworn, depose and state the property(ies) were transferred to grantee(s) for the following
reason(s):

_____.

The reason this transfer is exempt: _____
_____.

Pursuant to Revised Code Section 319.202.
Further Affiant Sayeth Naught.

Sworn to and subscribed before me in my presence by _____
on this _____ day of _____, 20_____.

Notary Public

Prepared by _____

Address _____

Phone # _____

Per the Ohio Department of Taxation and in accordance with Ohio Revised Code, the county auditor may inspect any and all documents in connection with the submission of a conveyance, such as affidavits, deeds, trust documents, purchase agreements, closing statements, court orders, resolutions from corporate boards of directors, articles of incorporation, or Internal Revenue Service exemption certificates to determine whether the transfer is entitled to exemption.

The following documents must be provided with this affidavit for the review of all exempt transfers to or from an LLC (items 2 and 3 will be returned):

- 1) DTE 100EX
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- 3) Operating Agreement

The Auditor reserves the right to request additional documentation as noted above. After these documents are reviewed by the Auditor's Office, the exempt transfer will be approved or denied.

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