

**INSTRUCTIONS TO GRANTEE (BUYER) OR REPRESENTATIVE FOR COMPLETING  
MANUFACTURED OR MOBILE HOME CONVEYANCE FEE  
STATEMENT OF VALUE, DTE FORM 100M**

COMPLETE LINES 1 THROUGH 9 IN BOX ONLY

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WARNING: ALL QUESTIONS MUST BE COMPLETED TO THE BEST OF YOUR KNOWLEDGE TO COMPLY WITH OHIO REVISED CODE SECTION 319.202. PERSONS WILLFULLY FAILING TO COMPLY OR FALSIFYING INFORMATION ARE GUILTY OF A MISDEMEANOR OF THE FIRST DEGREE (O.R.C. SECTION 319.99(B)). THE COUNTY AUDITOR HAS DISCRETIONARY POWER UNDER 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: (1) THE GRANTOR IS NOT A NEW MANUFACTURED OR MOBILE HOME DEALER; OR (2) THE GRANTOR IS A NEW MANUFACTURED OR MOBILE HOME DEALER BUT THE HOME WAS PREVIOUSLY TITLED TO A OWNER WHO WAS NOT A NEW MANUFACTURED 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 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 the home would bring in the open market.

The manufactured home conveyance fee is payable on the amount of money reported on either item 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 the current tax year under O.R.C. section 4503.065, grantor (seller) must complete DTE Form 101 or submit a statement which complies with the provisions of O.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 2 1/2% Reduction) only if the home is used for residential purposes. To receive the 2-1/2% homestead tax reduction for next year, you must own and occupy the home as your principal place of residence (domicile) on January 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.