

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:

_____ **NO PARCEL NUMBERS ON DEEDS**

_____ 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 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. Even if grantee agrees to pay delinquent taxes in exchange for the property, the county appraised value will still be considered the sale price 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 documents listed below must be dropped off for review by the Auditor's Office.

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¢)