STATEMENT OF REASON FOR EXEMPTION FROM REAL PROPERTY CONVEYANCE FEE

Revised Code Sections 319.202 and 319.54 (G) (3)

DTE FORM 100 (EX)
Revised by County
Auditor Brigid Kelly 3/23

FOR COUNTY USE ONLY

Date	Co. No.	Number
~~02/02/2024~~	31	~~349375~~

Instrument	Taxing Dist. No.	Tax List	Land	Building	Total
QE	3040	2024			

DTE Code Number 685 ~~CINTI CORP-CINTI CSD~~ ☐ Split/New Plat Remarks:

Property Located in ~~PORT OF GREATER CINCINNATI DEVELOP~~ Taxing District 2024

Name on Tax Duplicate ~~142-0004-0014-00~~ Tax Duplicate Year

Acct. or Permanent Parcel No. ~~EZZARD CHARLES DR~~ Map Book Page

Description: 1.2434 AC
S24 T2 FR1

The Following Must Be Completed by Grantee or His/Her Representative

Type or print all information. See instructions on reverse.

1. Grantor's Name: Port of Greater Cincinnati Development Authority Phone:
2. Grantee's Name: Port of Greater Cincinnati Development Authority Phone:
   Grantee's Address: 3 E. Fourth St., Suite 300, Cincinnati OH 45202
3. Address of Property: 820 Ezzard Charles Drive, and Linn Street
4. Tax Billing Address: 3 E. Fourth St., Suite 300, Cincinnati OH 45202
5. No Conveyance fees shall be charged because the real property being transferred: **(we may request and require an affidavit on items checked below)**

x (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; **(must include affidavit of facts)**
___(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 considerations, 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 one hundred dollars;
___(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; **(must include affidavit of facts)**
___(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 one thousand dollars;
___(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;
___(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code, provided such transfer is without consideration and is 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 section 307.696 [307.69.9] of the Revised Code.
___(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. The grantor has 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. NO ☒ YES ☐ (DTE Form 101 required)
7. The grantor has indicated that this property qualifies for current agricultural use valuation for the preceding or current tax year. NO ☒ YES ☐ (DTE 102 required)
8. Application For 2-1/2% 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 January 1 of next year? NO ☐ YES ☐ If yes, is the property a multi-unit dwelling? NO ☒ YES ☐
9. Is this property leased or otherwise rented to tenants solely for residential purposes? NO ☒ YES ☐ If yes, new owner must complete and submit a Rental Registration Form to the County Auditor within 60 days (including weekends and holidays) of the date of this transfer to avoid a penalty on their tax bill.

I declare under penalties of perjury that this statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Amy L. Higgins, attorney — Amy L. Higgins — 02/02/2024

Printed Name of Grantee or Representative — Signature of Grantee or Representative — Date