

TY2018 .50

## Statement of Reason for Exemption From Real Property Conveyance Fee

Ohio Revised Code section 319.202 and 319.54(G)(3)

DTE 100EX  
Rev. 1/14

**FOR COUNTY AUDITOR'S USE ONLY**

Instr. <u>AF</u>	Tax. district no. <u>3010</u>	Tax list <u>2017</u>	Date <u>1-5-18</u>	Co. no. <u>16</u>	Number <u>E7</u>
			Land <u>4350</u>	Bldg. <u>14930</u>	Total <u>19,280</u>

DTE code number 510 Split/new plat \_\_\_\_\_ Remarks \_\_\_\_\_  
 Property located in Coshocton Corp - CSD \_\_\_\_\_ taxing district  
 Name on tax duplicate Easterday Homer E & Betty E CO TRUF Tax duplicate year 2016  
 Acct. or permanent parcel no. 043-1189-00 Map book \_\_\_\_\_ Page \_\_\_\_\_  
 Description In Lot 3087

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

Type or print all information. See instructions on reverse.

1. Grantor's name Homer E. & Betty E. Easterday, Co-Trustees of the Homer E. Easterday Living Trust Trust: The Betty E. Easterday Living Trust
2. Grantee's name Karen E. Freedman, Successor Trustee of the Homer E. Easterday Living Trust Phone: The Betty E. Easterday Living Trust  
 Grantee's address 631 S. 13th Street, Coshocton, OH 43812
3. Address of property Same
4. Tax billing address Same
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

1/2/18  
 Date

Affidavit of Facts must be included with letters b), q), m) and r)

**Ownership** **General Information**

Owner: **EASTERDAY HOMER E & BETTY E EASTERDAY, CO-TRUSTEES**  
631 S 13TH ST  
COSHOCTON OH 43812

631 S 13TH ST  
LUSE: 510  
Liv Unit: 1  
Class: R  
Nbrhd: 01615  
Field Review Flag:  
Tax Dist: COSHOCTON CORP - CSD

Notes

M-Lot 3087 49.8 X 156.16  
HE & B EASTERDAY LIVING  
TRUST DATED 3-29-93



Land Description	L#	Typ	Cd	FAct	Size	Base	Incr	Decr	Inf1 2	Adj	AdjRate	Value
1 F 1	49.8	50.0	X	156	220	110	220				220	12,430

Tot Parcel Size: 0.1791 Deed: 0

Date	Number	Building Permit	Amount	Purpose	O/C	Sale Date	Type	Price	LT #	Valid	Misc Impr:
06/21/2009	999999999		3,000	OFP	C	04/08/93	2			4	0
11/27/1996	9999999		9,999,999	GAR	C						0

Enter: Date: 11/27/07 Entr Rslt: Left Door Hanger Spoke With: Other Appr: GH

**Improvement Description:**

Story Ht: 1 Plumb Upbr: Heating: air conditioner Prefab Fireplace: Funct % Gd: 100  
Attic: full in Dare Remod: Phys Cond: Add Sty Stack(PF): Econ % Gd: 100  
Cnstr: vinyl/metal Tot Rooms: 6 Int Ext Cnd: same Misc Desc 1: Econ Desc: 0  
Style: cape cod Yr Bld: 1948 Storm Flood: Unfin Area: Misc Desc 2: Over Door Tbl: 0  
Yr Remod: Full Baths: 1 Rec Room: Pct Crnlt: C&D Descrip: 0  
Yr Remod: Half Baths: 0 Fin,Bsmt Area: Grade: Condo Level: 0  
Rem Kit: Extra Fx: 2 Foundation: WBFP Stacks: 0 Condo Type: 0  
Rem Bath: no Foundation: Add Sty Stack(WB): Market Adj: Condo View: 0  
Eec Upgr: Bsmt: full

L#	Low	1st	2nd	3rd	Description	Area	RCNLD
A 0						720	36,780
D B 2	11				Ofp Open Frame Porch	104	1,290

Card L#	Code	Yr Bld	W x L	Area	Grd	Units	Mod Cd	Cond	%Gd	RCNLD
1 1	RG1	1997	14 x 22	308	D	1		A	75	3,550
2 2	RC1	2002	12 x 22	264	C	1			65	1,030

Value Summary	Prior	Cost	Market	Current Apr
Land	12,430	12,430	0	12,430
Bldg	42,660	42,660	0	42,660
Total	55,090	55,090	0	55,090

Rev Code: 1 - Cost Approach Land/Bldg Fact 1.00 / 1.00

AF 1/5/18  
Karen E. Freedman,  
Sole succ TTEE of  
The Homer E. Easterday  
Living Trust Dated 3/29/93  
Amended 3/6/96, 8/29/96  
and 12/23/08 AND  
The Betty E. Easterday  
Living Trust, Dated 3/29/93  
Amended 3/6/96 and 8/29/96