



## AMENDMENT OF STANDARDS GOVERNING CONVEYANCES OF REAL PROPERTY IN FRANKLIN COUNTY, OHIO

Pursuant to Section 319.203 of the Ohio Revised Code, Michael Stinziano, the Franklin County Auditor, and Adam W. Fowler, P.E., P.S., the Franklin County Engineer, hereby agree to the following standards governing the conveyances of real property in Franklin County, Ohio, and hereby amend and adopt the same as the official standards governing all conveyances of real property in said County.

The official standards so agreed to, adopted, and amended are attached hereto and made a part hereof. This Agreement is adopted in duplicate and each of the parties hereto shall keep and maintain in their offices original copies of the Agreement.

In accordance with Section 319.203 of the Ohio Revised Code, public hearings were held on the adoption of such standards on January 21, 2026, and February 2, 2026, and public testimony and written comments were solicited and received at such public hearing.

The official standards agreed to, adopted, and amended, and attached hereto, shall be effective for all conveyances presented to the Franklin County Auditor and Franklin County Engineer on and after **March 2, 2026**, and shall supersede the prior standards effective January 22, 2020.

AGREED TO:

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Michael Stinziano  
Franklin County Auditor

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Adam W. Fowler, P.E., P.S.  
Franklin County Engineer

Seal of Office

Seal of Office

**TRANSFER AND CONVEYANCE STANDARDS  
OF THE FRANKLIN COUNTY AUDITOR  
AND THE FRANKLIN COUNTY ENGINEER  
AS ADOPTED UNDER OHIO REVISED CODE SECTION 319.203  
EFFECTIVE JULY 1, 1996  
AMENDED JULY 14, 1997  
AMENDED MARCH 1, 2006  
AMENDED MAY 11, 2012  
AMENDED JANUARY 1, 2018  
AMENDED JANUARY 22, 2020  
AMENDED MARCH 2, 2026**

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## **Section 1. Application of Transfer and Conveyance Rules**

### **(A) Compliance with the Ohio Revised Code and Ohio Administrative Code**

The Franklin County Auditor and his appointed employees (collectively, “the Auditor”) and the Franklin County Engineer and his appointed employees (collectively, “the Engineer”) may reject any conveyance that is not in compliance with the Ohio Revised Code or Ohio Administrative Code. These rules apply to any transfer and conveyance of an interest in real property made by conveyance, partition, devise, descent, court order, certificate of transfer, affidavit, or any other document that would cause any of the following:

#### **(1) Change in Ownership of Land**

Any document that creates, transfers, or terminates any interest in land or minerals that would cause the Auditor to change the name of the owner or any one of the owners must be presented to the Auditor under Section 319.20 of the Ohio Revised Code.

#### **(2) Change in Description**

Any document that changes, corrects, or amends the description of any parcel of land must be presented to the Auditor under Section 319.20 of the Ohio Revised Code.

#### **(3) Transfer of Interest That May Affect True Value**

Any document that creates, transfers, or terminates any interest in land that may affect the true value of a parcel for real property tax purposes must be presented to the Auditor under Section 319.20 of the Ohio Revised Code.

(B) Payment Requirements

(1) Taxes and Fees Charged

(a) Transfer Fee

The Auditor charges a transfer fee per parcel being transferred per document pursuant to Section 319.54(G)(2) of the Ohio Revised Code. See the attached Appendix “C” for current fee rates.

(b) Conveyance Tax

Conveyance tax is calculated as a permillage of the purchase price (if money was exchanged) or of the Auditor’s appraised value (if a taxable gift) of the property being transferred, which include the mandatory fee (collected by the state pursuant to Section 319.54(G)(3) of the Ohio Revised Code) and the permissive fee (collected by the county pursuant to Section 322.02(A) of the Ohio Revised Code). These rates are subject to change – see the attached Appendix “C” for current rates.

(i) Pursuant to Section 322.01(A)(1) of the Ohio Revised Code, the “value” on which the permissive fee is to be paid excludes “[t]he amount owed on a debt secured by a mortgage which has been of record at least twelve months prior to the date of the conveyance and which is assumed by the purchaser.” Thus, the “[b]alance assumed” amount on line 7b of the DTE 100 conveyance form is exempt from the permissive fee.

(ii) If a property has the Homestead tax credit, the transfer may qualify for a permissive fee waiver pursuant to Section 322.07 of the Ohio Revised Code. Please reach out to the Auditor’s Homestead department to confirm (see contact information in the attached Appendix “B”). See Section 3(G)(4) of these Conveyance Standards for additional information.

(iii) While the Auditor will accept payment for the conveyance tax from any party, per Section 319.202(C) of the Ohio Revised Code, the grantor is responsible for this fee.

(c) Recording Fees

Any transfer document to be recorded in the public record is also subject to the recording fees of the Franklin County Recorder’s Office (“the Recorder”). Consult the Recorder for current fees – contact information is in the attached Appendix “B”.

(2) Accepted Forms of Payment

See the attached Appendix “C” for information on currently accepted forms of payment.

(3) The payment of Conveyance Tax and Transfer Fees by check may not exceed the total amount due for the Conveyance Tax and Transfer Fee(s) per transaction.

Checks greater than the specified amount due will be rejected.

(4) Multiple Conveyance Tax transactions collectively paid with one check will not be accepted.

(C) Identification Requirements

The Auditor reserves the right to require a photo ID of the submitter and/or the signer on a submitted document for transfer of any paper filings.

(D) Right of Refusal

The Auditor reserves the right to refuse a document presented for transfer or non-transfer if the Auditor has reasonable cause to believe, in the Auditor’s opinion, the instrument is materially false or fraudulent.

**Section 2. Document Standards**

The Auditor will approve no transfer unless the documents presented to the Auditor meet all of the following requirements:

(A) Original Required

The document of transfer must have the original signature of the grantor or affiant. In most cases, a copy of a court order will be accepted, but the copy must bear the signature of a judge and show on its face that it has been filed with clerk of courts or be a certified copy from the clerk of courts. Signatures submitted and verified electronically via County approved online portals are considered original signatures for purposes of these standards.

***NOTE: No color copies will be accepted.***

(B) Poor Original Not Accepted

No document of transfer will be accepted which has attached to it a previously recorded document that is identified as a "Poor Original."

(C) Illegible Writing.

No document of transfer will be accepted in which the document or attachment to it is illegible as determined by the Auditor or the Engineer.

**Section 3. Requirements for All Documents of Transfer**

All documents transferring an interest in real property that are subject to Section 319.20 of the Ohio Revised Code, including all court orders and certificates of transfer, shall conform

to the requirements of Section 5301 of the Ohio Revised Code and contain all of the following.

***NOTE: While the Auditor provides these requirements for all documents of transfer, the Auditor by law cannot provide legal advice, such as how to draft a deed or fill out an affidavit. For any questions of this type, the Auditor recommends consulting a real estate attorney or title company.***

(A) Correct Grantor and Grantor's Interest Conveyed

(1) Grantor Must Match a Prior Grantee

- (a) No transfer will be approved where a grantor is not a prior grantee.
- (b) Differences in the name of the grantor and a prior grantee, such as a missing middle initial, spelling differences, or due to a name change, must be explained in the document itself, such as including an "aka" ("also known as") or "htta" ("having taken title as").
- (c) If there is a break in the chain of title, a document explaining why to the Auditor's satisfaction may be filed pursuant to Section 4(E) of these Conveyance Standards, as applicable. The Auditor may also require additional evidence when necessary to establish the correct ownership of the property.

(2) Identification of Interest Conveyed

- (a) If the grantor is conveying less than his/her full interest in the property, this must be clearly and explicitly stated on the first page of the transfer instrument pursuant to Section 5302.04 of the Ohio Revised Code.
- (b) If a grantor is conveying his/her interest to multiple grantees, the grantor's interest will be divided evenly amongst the grantees unless explicitly stated otherwise on the transfer instrument.
- (c) If a representative is appointed by a court or judge to grant interest in a property, the instrument granting that interest must clearly state the representative's name, his/her appointed position/title, whose interest he/she is conveying, and the court case number that gave the representative the authority to convey title.
  - (i) The Auditor reserves the right, where reasonably appropriate, to require a copy of the court order as evidence of the representative's authority to convey title.
- (d) If the grantor is reserving a life estate and conveying the remainder, this must be clearly and explicitly stated on the first page of the transfer instrument and on line 2 of the conveyance form ("Grantee's name").

(3) Multi-Parcel Transfers

A transfer instrument conveying multiple parcels will only be accepted if the grantees are identical and grantors are identical for all described properties.

(4) Prohibited Grantees

The following are examples of grantees that the Auditor will not accept:

(a) A minor

(i) If transferring under the Ohio Transfer To Minors Act (Section 5814 of the Ohio Revised Code), the property must be transferred to the custodian pursuant to Section 5814.02(A)(5) of the Ohio Revised Code.

(b) A deceased individual (or his/her estate) who does not already have an interest in the property and is not an heir of the grantor, except for the following situations:

(i) The transfer to the deceased individual is pursuant to a court order

(ii) The transfer is to a deceased prior owner due to vacating a prior transfer

(iii) The transfer is to a deceased prior owner to correct title (see also Section 4(E) of these Conveyance Standards)

(c) A trust without a named trustee

(i) See Section 4(L) of these Conveyance Standards for more information regarding transfers involving trusts.

(B) (Tax) Mailing Address of Grantee

The complete mailing address or tax mailing address of the grantee or any one of the grantees, as required by Section 319.20 of the Ohio Revised Code.

(C) Parcel Number and Property Address

The Auditor's parcel number(s) of the land and the current site address of the property. If the real estate is vacant land, a reference to the nearest street is sufficient, such as, "0 Main Street" or "Vacant Land on/near Main Street". Each parcel number must be listed individually, either in the body of the instrument or in an attached exhibit.

(D) Prior Instrument Reference

A reference to the instrument number or volume and page of the last recorded instrument(s) by or through which the grantor claims title, as required by Section 319.20 of the Ohio Revised Code.

(E) Notarized Signatures of All Grantors

(1) Signatures of all grantors acknowledged before a notary or other official as required by Section 5301.01(A) of the Ohio Revised Code.

(2) The notarial certificate (as defined by Section 147.011(D) of the Ohio Revised Code) shall include all information as required by Section 147.542(F) of the Ohio Revised Code, including:

(a) The state and county venue where the notarization is being performed



- (b) The wording of the acknowledgement, pursuant to Sections 147.011(A), 147.53, 147.54, and 147.542(D) (cf. 147.55) of the Ohio Revised Code, or the jurat, pursuant to Sections 147.011(C) and 147.542(C) and (D) (cf. 147.551) of the Ohio Revised Code, as applicable to the document submitted for transfer, including proper acknowledgement by the notary if a signer is signing in his/her capacity as a trustee, representative, attorney-in-fact, authorized signer for an entity, etc.
  - (c) The date the notarial act was performed
  - (d) The notary's signature, printed name, expiration date, and seal
  - (e) Each notarial certificate, including items (a) through (d) above, must be on the same page as the signature(s) being notarized.
- (3) A copy with electronically notarized signatures will be accepted in accordance with Section 147.591 of the Ohio Revised Code and must include a statement that the notarial act was performed online pursuant to Section 147.542(F)(7) of the Ohio Revised Code. A physical copy must be accompanied by an original signed and notarized Authenticator Certificate pursuant to Section 147.591(B)(3) of the Ohio Revised Code.
  - (4) Documents notarized outside of the State of Ohio will be accepted pursuant to Section 147.51 of the Ohio Revised Code.

(F) Legal Description

- (1) A valid legal description is required for all documents of transfer. See Section 5 of these Conveyance Standards for a full list of requirements
- (2) The legal description of the parcel(s) being transferred must appear in the body of the transfer document or be attached as an exhibit. A copy of a recorded document will not be accepted to satisfy this requirement.

(G) Conveyance Form

No instruments will be transferred unless accompanied by a properly completed Real Property Conveyance Fee Statement of Value and Receipt ("DTE 100 form") or Statement of Reason for Exemption From Real Property Conveyance Fee ("DTE 100EX form"; collectively, "conveyance forms"). Links to Franklin County conveyance forms are in the attached Appendix "A".

(1) Address Information

When filling out the address information on the DTE 100 or 100EX form, the full address of the grantee, property, and tax mailing address shall be included. It is not permissible to write "same" or "same as above" on any of the lines. When the full address information is not provided, the form will be returned to the submitter to be corrected.

(2) Multi-Parcel Transfer

An attachment to the conveyance form listing all parcel numbers and their corresponding addresses may be required for transfers involving 3 or more parcels.

(3) Rental Registration/Exception

If item 10 on the DTE 100 form or item 8 on the DTE 100EX form is checked “No” and the grantee will not occupy the real property as their place of residence, either a Rental Registration form or a Rental Exception form must be submitted pursuant to Section 5323.02 of the Ohio Revised Code, or a special assessment may be imposed up to the amount allowed by Section 5323.99 of the Ohio Revised Code (\$150 as of the date of these Conveyance Standards). Please reach out to the Auditor’s Homestead department for further details at the contact information in the attached Appendix “B”.

(4) Additional Documents

Additional documents may be required to be submitted along with the DTE 100 or 100EX form depending on the circumstances, such as:

- (a) DTE 101 Homestead form, if item 8 on the DTE 100 form or item 6 on the DTE 100EX form is checked “Yes.”
- (b) DTE 102 CAUV form, if item 9 on the DTE 100 form or item 7 on the DTE 100EX form is checked “Yes.”
- (c) Some transfers require special documentation – see Section 4 of these Conveyance Standards.

(H) Consistent Information

The information on all documents submitted to the Auditor must be consistent. The Auditor will not accept any submission that contains, in the Auditor’s opinion, inconsistent or contradictory information.

**Section 4. Requirements for Specific Documents of Transfer and Non-Transfer**

References made to exemptions in this section, such as “exemption ‘D’”, refer to the corresponding lower-case letter under item 5 on the DTE 100EX form and under Section 319.54(G)(3) of the Ohio Revised Code.

(A) Name Changes

(1) Affidavit of Name Change

A change of the name of the owner or any one of the owners that is not correcting an error and does not change actual ownership may be made by an Affidavit of Name Change pursuant to Section 5301.252(B)(1) of the Ohio Revised Code. As a courtesy, a template is available on the Auditor’s website at the link in the attached Appendix “A”.

(2) Change of Name Form

A name change does not constitute a transfer of ownership, and as such does not require a DTE 100 or DTE 100EX form nor the \$0.50 per parcel transfer fee. Instead, a Change of Name Form is required to be submitted along with the Affidavit of Name Change, which is available on the Auditor's website at the link in the attached Appendix "A".

***NOTE: A deed from an individual or entity to him/her/itself for the purpose of a name change will not be accepted.***

(B) Name Redactions

Names may only be redacted from the Auditor's public records as specifically required by law, namely, the following available methods at time of publishing:

(1) Peace Officer's Affidavit for Current Designated Public Service Workers

Pursuant to Section 319.28(C)(1) of the Ohio Revised Code, an affidavit may be submitted by an individual or individual's spouse to have his/her name redacted from the Auditor's records and replaced with his/her initials if that individual is a designated public service worker as defined under Section 149.43(A)(7) of the Ohio Revised Code. As a courtesy, a template for this affidavit is available on the Auditor's website at the link in the attached Appendix "A".

(2) Peace Officer's Affidavit for Qualifying Former Designated Public Service Workers

Pursuant to Section 319.28(C)(1) of the Ohio Revised Code, an affidavit may be submitted by an individual or individual's spouse to have his/her name redacted from the Auditor's records and replaced with his/her initials if that individual is a qualifying former designated public service worker as defined in Section 149.45(A)(3) of the Ohio Revised Code. As a courtesy, a template for this affidavit is available on the Auditor's website at the link in the attached Appendix "A".

This affidavit must be accompanied by a confirmation letter from each employer at which the worker accumulated service confirming the years of service and that the worker departed service in good standing.

***NOTE: Separate Peace Officer's Affidavits must be filed for the individual and his/her spouse to redact both names.***

***NOTE: The Recorder requires a separate document to redact information from their records. Reach out to the Recorder with questions at the contact information in the attached Exhibit "B".***

(3) Safe at Home

Safe at Home is Ohio's address confidentiality program for survivors of certain crimes, such as domestic violence, sexual battery, and menacing by stalking (Section 111.41 et seq. of the Ohio Revised Code). This program is administered by the Ohio Secretary of State, and once enrolled and approved, the program participant will receive specific instructions as to how to redact their information in the various government offices. For redactions in the Auditor's records, the Auditor is notified by

the Recorder. Please consult the Ohio Secretary of State or the Recorder for details (contact information in the attached Appendix “B”).

- (4) All name redactions must be done by physical submission.

***NOTE: Name redactions submitted by e-file will not be accepted.***

(C) Conveyances for Less Than the Appraised Value

All transfers where the transfer price is less than two-thirds of the Auditor’s appraised value must include one or more of the following:

- (1) A signed HUD-1 or ALTA Settlement Statement reflecting the actual terms of the transfer
- (2) An affidavit detailing the sales/purchase price of the property with notarized signatures of both the grantor and grantee
- (3) If the transfer is due to a land contract being paid off, a copy of the land contract or the recording reference in the deed for the recorded land contract
- (4) An acceptable condition of sale checked in section 6 of the DTE 100 form.

***NOTE: The Auditor will not accept a purchase contract or bill of sale.***

(D) Deeds in Lieu of Foreclosure and Exemption “B”

(1) Deeds in Lieu of Foreclosure

A Deed in Lieu of Foreclosure presented under exemption “B” must include the following additional documents:

- (a) A supporting affidavit of facts from the borrower stating they had a loan on the property, failed to meet the terms of that obligation, and are now transferring the property to the lender in lieu of foreclosure
- (b) A supporting affidavit of facts from the lender stating they are unconditionally accepting the deed in lieu of foreclosure

(2) Other Cases Under Exemption “B”

A transfer document presented as exempt under “B” that is not a Deed in Lieu of Foreclosure must be accompanied by a supporting affidavit of facts with notarized signatures of both the grantee and grantor detailing the following:

- (a) The debt owed by the Grantor or the Grantor’s specific obligation
- (b) That the property is being transferred by Grantor and is being accepted by Grantee solely in order to provide or release security for the debt or obligation
- (c) That no (additional) money was exchanged or is to be exchanged

(E) Corrective Deeds and Affidavits of Facts Correcting Title Under Exemption “C”

Given the diverse and varied nature of what may need to be corrected, it is impossible to be exhaustive. This section details how the Auditor thinks about corrections and may not account for every situation. When in doubt, please reach out to the Auditor's Transfer & Conveyance department to determine what is required for your correction (contact information in the attached Appendix "B").

Corrections are generally categorized into one (or more) of the following:

(1) Not Materially Significant Corrections by Re-Record

Corrections that are not materially significant may be done by re-recording the deed being corrected. The re-record must be an original or certified copy of the recorded instrument and include the Recorder's cover page with a clear, detailed explanation as to the purpose of the re-record. Not materially significant corrections may include:

- (a) Correcting the recording order
- (b) Adding a page that was erroneously omitted
- (c) Any change that does not compromise the original notarized document

Not materially significant corrections are generally those that do not change the intent of the document. Again, please reach out to the Auditor's Transfer & Conveyance department if you are unsure.

(2) Materially Significant Corrections by Corrective Deed or Affidavit of Facts

Corrections that are materially significant shall be done by Corrective Deed. A Corrective Deed must be a newly executed deed, have the original grantors as grantor and the correct grantees as grantee, and must include a clear, detailed explanation on the first page of the deed as to what is being corrected and the instrument reference for the defective deed.

***NOTE: The Auditor will not accept a deed from an individual or entity to him/her/itself for the purpose of correcting title.***

If a Corrective Deed cannot be done, the Auditor may accept an Affidavit Relating To Title pursuant to 5301.252 to be recorded instead, but it must include an explanation as to why a Corrective Deed could not be done in addition to the facts regarding the correction.

Materially significant changes include:

- (a) Correcting the grantee's name
- (b) Correcting the signature line of the grantor
- (c) Correcting the notary clause

(3) Major Corrections

A major correction is generally any correction that cannot be done by any of the above means. Often, this involves a deed from the original grantee back to the original grantor. Examples where a major correction may be required include:

- (a) Grantor deeded an additional parcel to the grantee they did not intend to convey.
- (b) Grantor deeded the wrong parcel to the grantee.
- (c) Grantor deeded to the wrong person.

In most cases, a supporting affidavit will be required to be submitted alongside the deed explaining the situation and what is being corrected.

(4) Corrections to Certificates of Transfer or Other Court-Ordered Transfers

The Auditor will not accept materially significant or major corrections as defined above to a Certificate of Transfer or other court-ordered transfer without the approval of the issuing court. That is, any materially significant or major corrections must go through the proper amendment process with the court, barring any circumstances that make this infeasible or unreasonable as determined by the Auditor.

(5) Documents Recorded but Not Transferred

In the event a transfer instrument was filed with the Recorder that was never transferred and stamped by the Auditor, the original or a certified copy of the recorded document must be submitted to the Auditor and re-recorded with the Auditor's stamps in order to effectuate the transfer.

(6) Documents Transferred but Not Recorded

The lack of filing with the Recorder an instrument transferred by the Auditor generally may not invalidate the transfer. In the event this happens, the Auditor will work with the submitter to homogenize the records, whether that be stamping a new transfer document mimicking the Auditor's transfer record "Transfer Not Necessary" or an alternative method that ends with the same individual(s) or entity/ies in title in both sets of records.

(7) Consideration Corrections (Overpaid/Underpaid Conveyance Tax)

To correct the consideration amount of a recorded transfer instrument, the following are required:

- (a) The original recorded instrument or a certified copy from Recorder
- (b) A completed DTE 100 with the correct consideration amount
- (c) An affidavit of facts explaining the error
- (d) Recording fees to re-record the deed with the Recorder
- (e) One of the following, depending on the situation:

(i) If conveyance tax was overpaid, information as to where to send the refund (form of refund payment will depend on the original form of payment)

(ii) If conveyance tax was underpaid, payment to the Auditor for the difference

The Auditor reserves the right, where reasonably appropriate, to require additional documentation to support the affidavit of facts.

(8) In any correction situation, the Auditor reserves the right, where reasonably appropriate, to require a supporting affidavit of facts or other documentation for the Auditor's records, to be accompanied with the instrument correcting title.

(F) Gifting a Property and Exemption "D"

(1) Gift Between Parent & Child, Spouses Under Exemption "D"

(a) Gifting a property to a parent, child or spouse is exempt from conveyance tax under exemption "D". This includes:

(i) Stepparent, stepchild

(ii) Parent-in-law, child-in-law

(iii) Gifting to and/or from the trust of any of the above

(b) Notable relationships that are not exempt under "D" include:

(i) Grandparent, grandchild

(ii) Aunt/uncle, niece/nephew

(iii) Siblings

(iv) Any transfer involving a company

(c) The relationship between the Grantor and Grantee must be clear. This may be accomplished by one of the following:

(i) Stating the relationship on the transfer instrument itself

(ii) Underlining or circling the relationship on line "d" of the DTE 100EX form

(iii) If the transfer involves one or more trusts, a supporting affidavit may be required to explain the relationship.

(2) Other Potentially Conveyance Tax Exempt Gifts

(a) Gifts between heirs may be exempt under "S" (see Section 4(K) of these Conveyance Standards).

(b) Adding someone to title in survivorship may be exempt under "X" (see Section 4(M) of these Conveyance Standards).

(3) Taxable Gifts

A gift to an individual that does not qualify for an exemption would be assessed Conveyance Tax based upon the percentage interest being gifted times the Auditor's appraised value of the property being gifted.

(G) Court-Ordered Transfers (Including Divorce) and Exemption "F"

(1) Tax-Exempt Court-Ordered Transfers Under Exemption "F"

- (a) A transfer presented under exemption "F" must include a copy of the court order.
- (b) If the court order itself is presented as the transfer instrument, it must include language stating it can be used as such, and it must be a certified copy.
- (c) A transfer presented under exemption "F" that is pursuant to a divorce decree does not need to include a copy of the court order as long as it is clear that the purpose of the deed is to remove an ex-spouse from title.
- (d) Money exchanged under a divorce agreement is usually considered as part of the settlement, not as consideration for real property (and therefore would be exempt under "F").

(2) Taxable Court-Ordered Transfers

- (a) Taxable court-ordered sales, such as by an appointed receiver via Deed of Receivership, must include a reference to the case whereby the court-appointed representative claims authority to sell as well as the names of all grantors on whose behalf he or she is selling.
- (b) The Auditor reserves the right to require a copy of the court order as a supporting document.

(H) Exemption "L"

A transfer presented under exemption "L" must be accompanied by one of the following:

- (1) A second-step taxable conveyance (the "prompt sale to others")
- (2) Sufficient evidence that the taxable conveyance (or "prompt sale to others") will follow.

(I) Supporting Affidavit Requirements for Transfers Exempt Under "M" or "G"

- (1) Transfers submitted under exemption "M" require a supporting affidavit that adequately clarifies to the Auditor's satisfaction why the transfer does not constitute a gift. Said affidavit shall detail the following:
  - (a) The clear, specific relationship between the Grantor and Grantee, for example:
    - (i) Grantor is the sole member of Grantee company.
    - (ii) Grantor company and Grantee company are both owned solely by John Smith.
    - (iii) Grantor is the aunt of Grantee.



Common relationships given that are unacceptable (generally due to vagueness) include:

- (i) Grantor and Grantee are affiliated entities.
  - (ii) Grantor and Grantee are under common ownership.
  - (iii) Grantor and Grantee are relatives.
- (b) That no money or other valuable and tangible consideration readily convertible into money is paid or to be paid
- (c) That the transaction is not a gift
- (d) The clear, specific, factual explanation for the transfer, for example:
- (i) As a capital contribution to an entity
  - (ii) As part of a lender requirement for financing
  - (iii) For estate planning purposes

Crucially, this is *why* the transfer is occurring rather than *what* the transfer is doing. Common explanations given that are unacceptable include:

- (i) Because Grantor desires to transfer the property into his LLC
- (ii) To change the name of the company in title (see instead: Section 4(A) of these Conveyance Standards)
- (iii) For business purposes

If the transfer itself is an affidavit, a supporting affidavit is not required so long as said affidavit adequately clarifies to the Auditor's satisfaction why the transfer does not constitute a gift.

- (2) Exemptions under "G" on the DTE 100EX form also require a supporting affidavit with the same requirements as above for "M", except:
- (a) The factual explanation for the transfer, which instead would include the following examples as quoted from Section 319.54(G)(3)(g) of the Ohio Revised Code:
    - (i) Pursuant to a reorganization of corporations
    - (ii) Pursuant to a reorganization of unincorporated associations
    - (iii) 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

(J) Transfers from a Deceased Party Under Exemption "N"

(1) Survivorship Affidavit

A transfer to the surviving co-owner(s) from a deceased co-owner under a Survivorship Affidavit where the decedent and the survivor(s) hold title with rights of survivorship shall be made pursuant to Section 5302.17 of the Ohio Revised Code with a certified copy of the death certificate.

The following shall be included as part of the Survivorship Affidavit (in addition to the requirements in Sections 2 and 3 of these Conveyance Standards):

- (a) A statement that the decedent and the survivor(s) jointly own the described real property with rights of survivorship/under a duly recorded Survivorship Deed, including their names as they are in title
- (b) A recording reference to the Survivorship Deed or other instrument establishing the survivorship tenancy
- (c) The current or last known address of each survivor
- (d) A statement that the decedent died and the date of death as on the death certificate
- (e) A statement that by virtue of the said rights of survivorship, the survivor(s) is/are now the (sole) owner(s) of the property
- (f) A certified copy of the decedent's death certificate

(2) Transfer on Death Confirmation Affidavit

A transfer to the beneficiary/ies as designated on a Transfer on Death Designation Affidavit from the deceased owner under a Transfer on Death Confirmation Affidavit shall be made pursuant to Section 5302.222 of the Ohio Revised Code with a certified copy of the death certificate.

The following shall be included as part of the Transfer on Death Confirmation Affidavit (in addition to the requirements in Sections 2 and 3 of these Conveyance Standards):

- (a) A statement that the decedent owns the described real property and had recorded a Transfer on Death Designation Affidavit with the Recorder.
- (b) A recording reference to the said Transfer on Death Designation Affidavit
- (c) The name of each beneficiary as spelled in the said Transfer on Death Designation Affidavit who were alive at the time of the decedent's death.
- (d) The current or last known address of each surviving beneficiary
- (e) If a designated beneficiary is not included, such as due to predeceasing the decedent, an explanation as to why
- (f) A statement that the decedent died and the date of death as on the death certificate

(g) A statement that by virtue of the said Transfer on Death Designation Affidavit, the surviving beneficiary/ies is/are now the owner(s) of the property

(h) A certified copy of the decedent's death certificate

Pursuant to Section 5302.22(F) of the Ohio Revised Code, the Transfer on Death Designation Affidavit must have been recorded with the Recorder prior to the owner's death for the Auditor to accept a transfer to the beneficiary/ies under a Transfer on Death Confirmation Affidavit.

(3) Affidavit of Heirship / Affidavit of Next of Kin / Affidavit of Real Estate Inherited

A transfer under the law of descent and distribution shall be made pursuant to Section 317.22(B) of the Ohio Revised Code with a certified copy of the death certificate.

The following shall be included as part of the affidavit submitted pursuant to Section 317.22(B) of the Ohio Revised Code (in addition to the requirements in Sections 2 and 3 of these Conveyance Standards):

(a) A statement that the decedent owns the described real property

(b) A statement that the decedent died intestate and the date of death as on the death certificate

(c) The decedent's address at time of death

(d) A list of the heirs including each heir's:

(i) Name

(ii) Age

(iii) Address

(iv) Relationship to the decedent

(v) Portion of the decedent's interest in the real property inherited

(e) If an heir's age or address is not known and cannot be ascertained, an indication that that is the case

(f) A statement that the heirs in the list are, so far as known and can be ascertained, the decedent's heirs at law and next of kin, who, by the decedent's death, inherited the real property in the portion specified

(g) A certified copy of the decedent's death certificate

(4) Affidavit of Termination of Life Estate

An affidavit terminating a life estate interest shall be made pursuant to Section 5301.252 of the Ohio Revised Code with a certified copy of the death certificate.

The following shall be included as part of the Affidavit of Termination of Life Estate (in addition to the requirements in Sections 2 and 3 of these Conveyance Standards):

- (a) A statement that the decedent reserved for him or her a life estate in the described real property
- (b) A recording reference to the instrument where the decedent reserved said life estate
- (c) A statement that the decedent died and the date of death as on the death certificate
- (d) A statement that by virtue of the decedent's death, the life estate is terminated
- (e) A certified copy of the decedent's death certificate

(5) Certificate of Transfer

A Certificate of Transfer as issued by the Probate Court pursuant to Section 2113.61 of the Ohio Revised Code is sufficient to convey a decedent's interest in real property pursuant to Section 5302.17 of the Ohio Revised Code. The Certificate of Transfer must be an original or certified copy. A death certificate is not required.

(6) Affidavit of Successor Trustee

An Affidavit of Successor Trustee pursuant to Section 5302.171 of the Ohio Revised Code where the trustee in title is deceased is not required to be submitted with a certified copy of the death certificate unless the affidavit references an attached death certificate. See additional information in Section 4(L)(3) of these Conveyance Standards.

(7) Affidavit of Transfer to Survivor Under an Estate by the Entireties Deed

The Auditor will accept an affidavit transferring interest from the deceased to his or her surviving spouse pursuant to Section 5302.21 of the Ohio Revised Code if a deed is of record prior to April 4, 1985, that grants title to the married couple as tenants by the entireties as described in Section 5302.17 of the Ohio Revised Code as effective prior to April 4, 1985, which states, in part:

“A deed conveying any interest in real property to a husband and wife, and in substance following the form set forth in this section, when duly executed in accordance with Chapter 5301. of the Revised Code, creates an estate by the entireties in the grantees, and upon the death of either, conveys such interest to the survivor, his or her separate heirs and assigns.”

Said “form set forth in this section” includes language stating, “husband and wife, for their joint lives, remainder to the survivor of them.” The Auditor will accept this language as creating tenancy by the entireties or any language clearly indicating an intent to create tenancy by the entireties. Unspecified tenancy will be interpreted as tenants in common.

The following shall be included as part of the Affidavit of Transfer to Survivor Under an Estate by the Entireties Deed (in addition to the requirements in Sections 2 and 3 of these Conveyance Standards):

- (a) A statement that the decedent and the survivor(s) jointly own the described real property with tenancy by the entireties/under an Estate by the Entireties Deed
- (b) A recording reference to the Estate by the Entireties Deed or other instrument establishing the tenancy by the entireties
- (c) The current or last known address of each survivor
- (d) A statement that the decedent died and the date of death as on the death certificate
- (e) A statement that by virtue of the said tenancy by the entireties and Section 5302.21 of the Ohio Revised Code, the survivor(s) is/are now the (sole) owner(s) of the property
- (f) A certified copy of the decedent's death certificate

(K) Transfers Between Heirs Under Exemption "S"

A transfer between family members where no money was exchanged may be considered exempt under "S" only if the family members inherited the property from a deceased individual via an "N" transfer (see Section 4(J) of these Conveyance Standards) that was filed within the last year.

(L) Transfers Involving a Trust and Exemptions "T," "U," and "V"

- (1) The Auditor will only accept a document for transfer to or from a trust if a trustee is named for each trust on said document.
- (2) All trustees in title must sign a transfer instrument to effectuate a transfer of 100% of the trust's interest in the real estate unless additional evidence is provided stating a single trustee has the authority to transfer the entire interest of the trust. A common example of sufficient evidence would be a recording reference to or a copy of a Memorandum of Trust recorded with the Recorder that includes such language.

(3) Affidavit of Successor Trustee

- (a) Since title is held in the name of the trustee(s), any change in trustee is considered a transfer and must be presented to the Auditor for transfer via an Affidavit of Successor Trustee pursuant to Section 5302.171 of the Ohio Revised Code. The following shall be included as part of said affidavit (in addition to the requirements in Sections 2 and 3 of these Conveyance Standards):
  - (i) The name(s) of the current trustee(s) in title
  - (ii) An explanation as to why said trustee(s) no longer serve(s), such as death or resignation
  - (iii) The name(s) of the successor trustee(s) that now serve(s)
- (b) An Affidavit of Successor Trustee where the trustee is changing due to death will be accepted under exemption "N". A certified copy of the death certificate is not required unless the affidavit references an attached death certificate.

- (c) An Affidavit of Successor Trustee where the trustee is changing due to resignation or another sufficient reason will be accepted under “M” (see Section 4(I) of these Conveyance Standards).

***NOTE: A Memorandum of Trust may be considered an Affidavit of Successor Trustee in effect by the Auditor if said memorandum changes the trustees in title.***

(4) Transferring Title Into a Trust Under Exemption “T”

- (a) A transfer to a trust will be accepted under exemption “T” only if the owner granting title is the grantor/settlor of the trust and the trust is revocable.
- (b) The trust cannot be irrevocable. Transfers into an irrevocable trust may be exempt under “D” or “M” (see Sections 4(F) or 4(I), respectively, of these Conveyance Standards).

(5) Transferring Title Out of a Trust Under Exemptions “U” and “V”

- (a) A transfer out of a trust to the grantor/settlor of the trust would be accepted under exemption “U”.
- (b) A transfer out of a trust to the beneficiary/ies of the trust would be accepted under exemption “V”.

(M) Application of Exemption “X”

Exemption “X” is applicable only when the owner of a property is adding a person to title in survivorship with him/herself, and the relationship between the owner and the person being added is not otherwise exempt under “D” (i.e., spouses or parent/child).

(N) Non-Transfers

Some documents that do not transfer ownership are required to be reviewed and stamped by the Auditor. These documents will either be stamped “Transfer Not Necessary” (“TNN”) along with an exempt stamp or simply stamped “Received”. Since these are not transfers, no supporting documents are required to be submitted along with it, such as a DTE 100EX form. Below are several examples, however this list is not intended to be exhaustive.

(1) TNN Deeds

- (a) A deed from the owners to themselves solely for the purpose of adding survivorship
- (b) A deed from an individual to the current title holders for the purpose of releasing an outstanding dower interest
- (c) Some Corrective Deeds, especially re-records (see Section 4(E) of these Conveyance Standards)
- (d) A deed from the owner to him/herself, where the owner’s name is not changing, solely to satisfy a lender requirement for financing

***NOTE: The Auditor does not accept deeds from an individual or entity to him/her/itself, except in specific circumstances, such as the examples above.***

(2) Other TNN's

(a) Easements

(i) See also Section 9(J) of these Conveyance Standards.

(b) Restrictive Covenants

(c) Environmental Covenants

(d) Declarations and Amendments

These may be considered transfers, depending on what the amendment or declaration is doing. Examples are below, but for further information, see Section 8 of these Conveyance Standards.

(i) Transfers:

Creating new units, changing the name or number of existing units, anything changing in the tax structure

(ii) TNN's:

Amendments changing the language of the declaration and/or bylaws, amendments reallocating limited common elements, an existing condo changing the name of the condominium

(3) "Received" Documents

(a) Land Contract

Ownership of the property does not transfer until the fulfillment of the Land Contract and therefore conveyance tax is not paid until then.

(b) Release/Termination of Land Contract

(c) Affidavit of Notice of Contract to Purchase Real Estate

(4) Examples of Documents Not Required to be Stamped

There are many documents that do not have to be stamped by the Auditor. Below are some of the most common ones the Auditor gets questions on:

(a) Transfer on Death Designation Affidavit

(b) Notice of Commencement

(c) Affidavit of Completion of Construction

(5) Documents that Will Not Be Stamped

The Auditor will not stamp a recordable document – whether “Transferred”, “Transfer Not Necessary”, or otherwise – that does not have a valid legal description or, if no legal description is statutorily required, that does not apply to any specific tax parcel(s).

(6) Affidavits Related to Descriptions of Property

The correction of a legal description may be made by affidavit pursuant to Sections 5301.252(B)(4) and (5) of the Ohio Revised Code. Affidavits changing any dimensioning of tax parcels, street names, subdivision or condominium names shall be submitted to and approved by the Engineer.

(O) Other Affidavits

Affidavits not otherwise covered above requiring action from the Auditor, such as changing the titling of real property, must clearly state the purpose of the affidavit and the action being required of the Auditor.

(P) Use Cases of Section 5301.071 of the Ohio Revised Code

The Auditor considers Section 5301.071 of the Ohio Revised Code as corrective, not prescriptive. As such, the Auditor will not accept Section 5301.071 of the Ohio Revised Code as justification for a document submitted for transfer that does not adhere to these Conveyance Standards.

(Q) The Auditor’s Discretionary Power

(1) Discretionary Power Regarding Taxable Transfers

The Auditor has discretionary power under Section 319.202(A) of the Ohio Revised Code to request additional information in any form of documentation deemed necessary to verify the accuracy of the information provided by the grantee on the DTE 100 form (cf. “Note” in the instructions on page 2 of the DTE 100 form).

(2) Discretionary Power Regarding Tax-Exempt Transfers

The 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 (cf. “Line 5” in the instructions on page 2 of the DTE 100EX form).

(3) Extraordinary Circumstances

While these standards are in place to ensure an orderly record and a thorough account of taxable and Conveyance Tax-exempt situations, the Auditor understands that extraordinary circumstances may make some requirements impracticable. For exceptional cases, the Auditor will work with the submitter to determine the best



course of action to meet the Auditor's standards as much as is reasonable given the circumstances.

***NOTE: Said "extraordinary circumstances" and "exceptional cases" shall be as determined by the Auditor, in the Auditor's sole discretion.***

## **Section 5. Sufficiency of Descriptions.**

### **(A) Identification**

All descriptions of record shall be sufficient to allow the Auditor and the Engineer to identify the land that is being transferred. Clerical errors that do not affect the Auditor's or the Engineer's ability to identify the property will be disregarded, but clerical errors that cannot be resolved may cause the Auditor to disapprove the transfer.

### **(B) Tax Parcel Descriptions**

One of the following descriptions shall be used when filing documents that create an ownership interest in a tax parcel:

#### **(1) Platted Lot/Reserve**

A platted lot/reserve shall be described by its lot number or other designation, the name of the subdivision as platted, and the recording reference as required by Section 711.01 of the Ohio Revised Code.

The situate/caption shall include the State of Ohio, the County of Franklin, and the city or village of the tax district the parcel is in – if the tax district is not in a city of village, then the township.

#### **(2) Condominium Unit**

A condominium unit shall be described by its unit number or other designation and the name of the condominium project as set forth in the declaration and the number of the volume and initial pages of the declaration and the recording reference of the drawings as required by Section 5311.10 of the Ohio Revised Code.

The situate/caption shall include the State of Ohio, the County of Franklin, and the city or village of the tax district the parcel is in – if the tax district is not in a city of village, then the township.

#### **(3) Metes and Bounds Description**

Each tract of land that is not a platted lot or condominium unit shall be described by a metes and bounds description in accordance with these rules and must be approved by the Engineer, prior to transfer by the Auditor.

### **(C) No More Than Three Exceptions in Description**

(1) No transfer will be approved where the description of the land sets forth more than three (3) exceptions to any metes and bounds description. An exception describes land that is included in the general description, but that is not being transferred and is

excepted out and identified by a separate description of its own. The following transfers shall not be subject to this conveyance standard:

- (a) Transfers ordered by the Probate Court or by Certificate of Transfer.
  - (b) Transfers from individual(s) to one or more of the same individuals or one or more of the same individuals and others, in connection with the creation or dissolution of a co-tenancy or the filing of a Transfer on Death deed.
  - (c) Transfers in completion of a previously recorded land contract using the same legal description.
  - (d) Transfers terminating a life estate using the same legal description.
  - (e) Any other transfer which in the opinion of the Auditor or Engineer would be in furtherance of a valid court order, from a court of competent jurisdiction, transferring the real property, including without limitation a decree of foreclosure.
  - (f) Transfers pursuant to a previously recorded Transfer on Death Deed or Transfer on Death Designation Affidavit using the same legal description.
  - (g) Transfers pursuant to a previously recorded Survivorship Deed transferring the remainder to a survivor.
- (2) The above-described transfers (if conditionally approved as per this section) will be stamped by the Engineer whose stamp shall read "**\*CONDITIONAL APPROVAL\* NEW SURVEY REQUIRED FOR NEXT CONVEYANCE**".

## **Section 6. Boundary Surveys, Parcel Splits, & Multiple Taxing Districts**

### **(A) Boundary Survey**

- (1) A boundary survey is required when the deed contains a legal description for land which is a cut-up or split out of the grantor's one or more existing parcels of land as shown in the Auditor's records, or if the legal description of the land conveyed in the deed is different from the legal description shown in the prior deed to the grantor. An original copy of the survey plat and metes and bounds description must be signed, dated, and stamped with blue ink by a registered Professional Surveyor. The boundary survey must be submitted to the Engineer for review for a minimum of one working day prior to the desired transfer of the instrument(s). Faxed and poor copies will not be accepted for final approval but will be permitted for preliminary review process. All new boundary surveys must state the total acreage calculated accurately to the nearest thousandth of an acre and state on the plat and within the description a breakdown of the total acreage within each tax parcel whenever a survey encompasses two or more existing tax parcels.
- (2) Must Meet Minimum Standards

All boundary surveys required under Section 6(A)(1) of these Conveyance Standards must be made in accordance with the "Minimum Standards for Boundary Surveys in the State of Ohio", as defined by Chapter 4733-37 of the Ohio Administrative Code,

along with the current requirements of the Engineer (see Section 9 of these Conveyance Standards).

(B) “Straw Man” Deed Requirement

- (1) Any transfer, for the purpose of a lot-split in which the ownership of the real property is to remain in the name of the original grantor, must first be conveyed to a separate grantee and re-conveyed to the original grantor to establish a valid chain of title for the premises.
- (2) Conveyances from owner/original grantor to the owner/grantee for lot-split purposes will not be accepted by the Auditor for transfer.
- (3) Transfers for lot-split purposes must be conveyed by deed. Affidavits will not be accepted by the Auditor for transfer.

(C) Planning Commission Approval of Parcel Split

Planning Commission/Authority approval stamps must be affixed to each corresponding legal description.

(1) Subdivision of Existing Parcel

Any transfer or conveyance that causes a tax parcel to be split into a new parcel may be required to be approved by the appropriate planning commission. If approval is necessary, it must be approved prior to it being accepted by the Auditor and the appropriate Planning Commission/Authority approval must be affixed to each corresponding legal description(s).

(2) Auditor Will Not Determine Exemptions from Planning Commission Approval

The Auditor will not determine whether any split is exempt from planning commission approval and will accept only a communication from the appropriate planning commission that the split is exempt.

(3) No Transfer by Plat

The Auditor will not transfer (change the name of any owner of) any real property pursuant to a plat, except by dedication of the property to a public purpose and upon acceptance by a political subdivision that is set forth on the plat or in a separate document.

(D) Land or Unit That is Divided by or Contained in Multiple Taxing District Boundaries

- (1) Where a tract of land that is described by a single metes and bounds description is located in more than one county, the Auditor shall consult with the County Auditor(s) of the other county to determine the treatment of the land for real property tax purposes.
- (2) The Auditor will not create a single tax parcel that is located in different taxing districts. Any land with a single metes and bounds description that is split by taxing district lines shall be made into separate tax parcels by the Auditor. Any platted lot

that is located in different tax districts shall be placed in the district in which the front of the parcel is located, determined by street address, or in which the greater part of the parcel is located if a taxing district line crosses through the front of the lot. No portion of a reserve in a subdivision nor a condominium airspace unit shall be located in more than one taxing district.

- (3) Current tax parcels that will be split by new annexation boundaries shall require a new metes and bounds survey (see Sections 6(A) and 9 of these Conveyance Standards) of both the split creation and the residual tracts. The new split shall be subject to the appropriate planning commission approval (see Section 6(C) of these Conveyance Standards). The title of the associated survey description and plat shall include the language "Annexation Split".
- (4) Any annexation that results in a split annexation shall require the split be filed prior to the filing of the annexation.

## **Section 7. Requirements for Combinations**

The permanent parcel numbering system is maintained by the Auditor for the purpose of creating the tax duplicate, therefore all combinations and splits of parcels are at the sole and complete discretion of the Auditor.

Parcels will not be combined unless all parcels are uniformly assessed by the Auditor, including but not limited to parcels subject to special or unusual tax status such as Tax Increment Financing ("TIF") or tax-abated parcels.

- (A) Parcels must show identical ownership.
- (B) Parcels must be contiguous.
- (C) Parcels must be in the same taxing district.
- (D) Parcels must not be condos.

Parcels within a condominium cannot be combined by this process. If the original declaration describes unit(s) as expandable then appropriate documentation must be submitted through the condominium process. (See Section 8 of these Conveyance Standards.)

### **(E) Affidavit of Parcel Combination**

An Affidavit of Parcel Combination must be prepared and submitted along with a combination form to the Auditor for combination and then to the Recorder for recording in the public record.

In addition to the requirements in Sections 2 and 3 of these Conveyance Standards, the following are required for the Affidavit of Parcel Combination:

- (1) The parcel numbers of the tax parcels to be combined
- (2) The owner(s) of the parcels to be combined

- (3) If the affiant is not an owner of the parcels to be combined, a statement that the affiant is a representative for an owner (must be named) of the parcels to be combined
- (4) A statement or statements that the parcels to be combined have identical ownership, are contiguous, are in the same taxing district, and are not condominium units
- (5) A statement that the affiant (or the owner, if the affiant is a representative) desires to combine the parcels
- (6) A statement that the affiant has verified with the appropriate city, village, township, and/or county zoning enforcement that combining the parcels will not result in a zoning violation
- (7) A statement that the purpose of the affidavit is to instruct the Franklin County Auditor to combine the parcels and to make known in the public record that the parcels have been combined into [parcel number to be retained].
- (8) If applicable, a statement that if the parcel number required by (6) above is left blank by the affiant, the affiant gives the Auditor authority to fill in said blank with the parcel number that will be retained.

As a courtesy, a template for this affidavit is available on the Auditor's website at the link in the attached Appendix "A".

(F) Owner(s) Responsibility

The owner(s) of the parcels to be combined is/are responsible for checking with municipality zoning enforcement to ensure no violations arise when combining said parcels.

**Section 8. Subdivision Plats, Condominiums and Road Right-Of-Way Dedication Plats**

(A) General Standards

- (1) The Auditor reserves a period of at least 5 business days to review condominium and subdivision documents prior to approval.
- (2) The Auditor requires an addressed and stamped (postage pre-paid) return envelope or package with each condominium and subdivision plat submission.
- (3) The Auditor will only hold on to condominium and subdivision filings for pick-up for 5 business days. Upon the passage of 5 business days, the Auditor will mail the documents back using the provided return envelope or package.
- (4) Plats that have been approved and stamped by the Auditor must be recorded within 3 business days of the Auditor's stamped date with the Recorder.
- (5) Taxing district, corporation, and school district boundary lines **must** be shown on the Subdivision Plat or Condominium Drawing.
- (6) Certifications and acknowledgements must have been made within one year of the date the plat or condominium is presented to the Auditor for approval.

- (7) Whenever a subdivision plat or condominium encompasses two or more tax parcels, a breakdown of the total area must be recited for each tax parcel on the plat or condominium drawings and description.
- (8) Named rights-of-way are to be properly located and identified on all plats or condominium drawings. Breaks in name shall be graphically depicted as well.
- (9) Chapter 4733-37-07(B) of the Ohio Administrative Code states the minimum acceptable requirements for monumenting subdivisions. In the event these requirements are not met, the Engineer reserves the right to require additional monuments be set to clarify any boundary in order to satisfy Chapter 4733-37-07(B) of the Ohio Administrative Code.

(B) Subdivision Plats

- (1) All new subdivision plats and road dedication plats must be submitted with a title/signature page separate from the page(s) depicting the actual subdivision lots, subdivision reserves or road Right-of-Way dedications.

(2) Vacating Subdivision Plats

All subdivision plats to be vacated shall be vacated in accordance with Chapters 711 and 5553 of the Ohio Revised Code. Streets, roads, and alleys cannot be vacated and dedicated on the same plat if in the opinion of the Auditor or the Engineer the plat does not clearly show or delineate the intent of what is being vacated and dedicated.

- (3) All new subdivision plats shall only be comprised of lot(s), reserve(s) and/or public (dedicated) Right(s)-of-Way and must be identified within the owner's(s') certification statement in title page of the subdivision plat.
- (4) All subdivision lots are to be designated by progressive/sequential number series. All subdivision reserves are to be designated by progressive/sequential letter series as per Chapter 711 of the Ohio Revised Code.
- (5) No portion of a reserve in a subdivision shall be located in more than one taxing district.
- (6) A table or summary notation, showing in acres and calculated to the third decimal place, the total acreage of all lots, reserves and dedicated Right-of-Ways, as required by the Auditor.
- (7) All subdivision plats containing more than one contributing owner must indicate graphically or by tabular form the interest each party may have in each new lot or reserve being created by the plat.
- (8) All subdivision plats must contain the specific legislative reference (i.e., Ordinance or Resolution number) by the granting authority and date of approval.
- (9) The Auditor requires the original Mylar and 3 copies of the signed Mylar to be submitted for review.

(C) Condominiums

- (1) Condominium amendments must include a set of drawings for the proposed addition to the condominium. These drawings shall be part of the amendment in order to be reviewed by the Auditor's office. Reference to drawings previously recorded in a prior declaration, are not acceptable. Drawing must include the survey drawings and graphically show the boundaries, location, designating length, width, and height of each unit. The drawings must identify each unit by unit designation, a building number if applicable, and identify where it is located.

The set of drawings submitted with a Condominium Declaration or an Amendment to the Declaration which adds units to the Condominium must contain both:

- (a) the certified statement of a registered architect or registered professional engineer that the drawings accurately show each building as built or constructed; and
  - (b) the certified statement of a registered professional surveyor that the drawings accurately reflect the location of improvements and recorded easements.
- (2) Condominium declarations must contain a new metes and bounds legal description prepared by the professional surveyor at the time the drawings are prepared. All legal descriptions are subject to the provisions of Chapter 4733-37-06 of the Ohio Administrative Code and an original, wet signed, sealed, and dated in blue ink shall be submitted with the original Condominium Declaration. If the condominium is declaring all of an existing lot or lots of a recorded subdivision, no new metes and bounds legal description shall be required. Monumentation of all corners shall be enforced unless impractical.
- (3) Condominium expansion must be done by amendment.
- (4) Newly added units within all condominium amendment documents shall be designated as such: "UNITS ADDED HEREBY:"
- (5) The Auditor requires one (1) original and two (2) copies of the Condominium Declaration and Drawings. In addition, the Engineer requires one (1) copy of the survey drawings of the Condominium Drawings to be submitted for their review.
- (6) A condominium termination requires a valid legal description which meets the Engineer's requirements.
- (7) The title of the Certificate of Termination/Removal **must** include the name of the Condominium project.
- (8) If a condominium has non-airspace units situated in more than one taxing district, the drawings shall include the taxing district, corporation, and school district boundary lines, and a table shall be included detailing the units that straddle multiple taxing districts and the square footage breakdown of each unit contained in each taxing district.

## **Section 9. Requirements of Conveyance by the Engineer**

### **(A) New Descriptions Must Meet Minimum Standards**

All new metes and bounds descriptions, and all plats of survey must incorporate the principals and minimum standards of good surveying, engineering and draftsmanship, and must meet the "Minimum Standards for Boundary Surveys in the State of Ohio", as defined by Chapter 4733-37 of the Ohio Administrative Code.

### **(B) Requirements for All Recorded Lot(s) of Record**

- (1) All instruments conveying a recorded lot or other designation in a municipality or recorded subdivided area must designate the lot number or other designation, the official recorded name, the recording reference, and the prior recorded deed reference if any exists.
- (2) Any parcel, out lot or portion of a recorded lot or other designation must have an accurate description to enable the Engineer and the Auditor to determine the residue or balance left, based on existing available records.
- (3) Any area being conveyed in what is commonly known as an "Unrecorded Plat" must have an accurate metes and bounds description.

### **(C) Requirements for Existing Metes and Bounds Descriptions of Record**

- (1) All existing metes and bounds descriptions of record will be checked by the Engineer to verify and identify to the Auditor the tax parcel(s) to be conveyed.
- (2) All existing metes and bounds descriptions of record must be described verbatim as witnessed by the instrument of previous record and transfer. All descriptions should maintain paragraph formatting, spacing and use of upper-case and lower-case letters as the existing description contains. Scrivener's errors proven within the chain of title must be corrected regardless of the prior description.
- (3) Any existing metes and bounds description which, since the previous conveyance, has been incorporated into a municipality or other political subdivision by means of annexation must be changed to reflect its new corporate location within the situate of the subject instrument of conveyance.
- (4) All instruments of conveyance attempting to convey the remainder or balance of an existing tax parcel(s) from which out lots or exceptions exist must incorporate the following requirements:
  - (a) Each out lot or exception of the original tract(s) must be described verbatim as set forth by the original document of partition.
  - (b) Each documented exception must refer to its recorded source, if any, by which it can be verified.
  - (c) All instruments of conveyance using exceptions to convey the balance or remainder of a tax parcel(s) must incorporate a statement identifying the tax



parcel(s) and district to be conveyed, and the current taxable area as set forth on the Auditor's tax list for the subject conveyance. (i.e., it is the intent of this instrument to convey all of Tax Parcel(s) number and district, containing acreage or footage, as shown by the Auditor's records).

- (5) The Engineer will make the necessary marginal notations on the instrument of conveyance to verify the tax parcel(s) to be conveyed and will stamp the instrument with a stamp that shall read "DESCRIPTION VERIFIED".
- (6) Legal descriptions may be submitted for preapproval prior to the creation of the final instrument of transfer.

(D) Requirements for New Metes and Bounds Descriptions for Conveyance

- (1) All new metes and bounds descriptions, not previously recorded, must be prepared, signed, dated and stamped with blue ink by a registered Professional Surveyor and must be in compliance with Chapter 4733-37 of the Ohio Administrative Code.

***NO COLOR COPIES WILL BE ACCEPTED.***

- (2) In addition, the following items shall be required:
  - (a) The situate must denote the state, county, and municipality and/or civil township, quarter township, lot (USML), township, range, section, half section, or Virginia Military District Number, etc.
  - (b) The situate must denote recorded title and deed reference as to the tract(s) of origination.
  - (c) All descriptions must be referenced to an established and monumented point of beginning such as centerline intersections of streets or roads of record, platted/subdivision property corners of record, section and or quarter section corners or lines, or Virginia Military District corners or lines, etc.
  - (d) Each course of a new metes and bounds description should be a separate paragraph, and all courses must be stated in a clockwise direction from the point of beginning to the point of termination for the subject description.
  - (e) Each course of a new metes and bounds description must contain a bearing expressed in degrees, minutes and seconds and a distance recited in feet and the decimal parts thereof, from point of origination to a point of termination of each course and reference the appropriate monumentation. If the course being described passes current tax parcels lines within the tract being described, a passing or reference call for the distance along the traveled line shall be called out. The surveyor shall set boundary monuments so that, upon completion of the survey, each corner of the property and each referenced control station will be physically monumented. When it is impracticable or impossible to set boundary monuments, the surveyor shall set Reference monuments as stated Chapter 4733-37 of the Ohio Administrative Code. Chapter 4733-37-03 (A) of the Ohio Administrative Code states the minimum acceptable requirements for

monumenting boundaries. In the event that these requirements are not met, the Engineer reserves the right to require additional monuments be set to clarify any boundary in order to satisfy Chapter 4733-37-03 (A) of the Ohio Administrative Code.

- (f) Each course must contain the correct names of current adjoining owner(s) together with the recorded Deed Book and Page, Official Record, or Instrument Number for each. When a course being described adjoins a recorded platted subdivision a call for the record name and recording reference will suffice. When a course being described adjoins a recorded Condominium Development a call for the record name, amendment number, declaration reference and recorded drawing reference is needed. Fee ownership of Right-of-Way is considered as an adjoiner by the Engineer. Courses that adjoin public easement Right-of-Way shall contain the correct names of current adjoining owner(s) together with the recorded Deed Book and Page, Official Record, or Instrument Number for each along with the record document that creates the easement.
- (g) Each course must show all other common lines such as centerline of roads, rivers, streams, quarter or half section lines, Virginia Military District lines, corporation lines, or any other pertinent common line of record or interest as witnessed by the survey for the conveyance.
- (h) Any course of a new metes and bounds description which is a curve must contain the direction (right or left), radius (expressed in feet and decimal parts thereof), the central angle (expressed in degrees, minutes and seconds), curve length (expressed in feet and decimal parts thereof), chord bearing (expressed in degrees, minutes and seconds) and chord length (expressed in feet and decimal parts thereof) of the curve.
- (i) All references to roads, rivers, streams, etc., must use current or existing names of record. Old or original names should also be mentioned.
- (j) All new metes and bounds descriptions must give the area contained within its perimeter in acres and calculated to the third decimal place, as required by the Auditor. Total calculated square footage may also be mentioned, if so desired. In addition, when a Right-of-Way record exists, a statement of the area that is currently located within the existing public road Right-of-Way must be expressed in acres and calculated to the third decimal place for each affected tax parcel within the described boundary.
- (k) Whenever a new metes and bounds description encompasses two or more taxing districts, or two or more tax parcels, a breakdown of the total area must be recited for each tax parcel.
- (l) All new metes and bounds descriptions will be subject to computer verification as to the accuracy of the traverse closure (1/10,000 minimum allowable traverse closure) of the area as described. The boundary survey documents must be submitted to the Engineer for review of a minimum of one working day prior to

the desired transfer and recording date of the instruments (faxed and poor copies will not be accepted for final approval but will be permitted for the preliminary review process).

- (m) All instruments including new metes and bounds descriptions, which meet all of the aforementioned requirements will be stamped "DESCRIPTION VERIFIED" and the proper notations will be made on the instrument of conveyance, verifying a correct tax structure to the Auditor.
- (n) Whenever the descriptive content of any legal instrument of conveyance is determined to be ambiguous, it will require a survey of the parcel(s) being described be made and a new description and plat be submitted to the Engineer for approval prior to the transfer of said parcel(s).

(E) Requirements for Plats of Surveys

- (1) All plats must be in compliance with Chapter 4733-37 of the Ohio Administrative Code.
- (2) A survey plat must be prepared for every new metes and bounds description and must be signed, dated, and stamped with blue ink by a registered Professional Surveyor. The survey plat shall be prepared and submitted in black ink. An original of the plat is to be filed with the Engineer.

***NO COLOR COPIES WILL BE ACCEPTED.***

- (3) All current sources of title of adjoining owners along each boundary line of the subject survey must be properly indicated.
- (4) All pertinent documents used in the boundary resolution, including but not limited to Road Records, plats of surveys, affidavits, ordinances, and any other public or nonpublic record found in the researching process must be properly indicated.
- (5) Chapter 4733-37-05(C)(3) of the Ohio Administrative Code state the minimum acceptable requirements for referencing monument control stations. The Engineer requires all found monumentation used in the boundary resolution of the parcel being shown to be documented on the plat of survey.
- (6) Named private streets are to be properly located and identified on all plats.

(F) Requirements for Ties to County Monuments.

- (1) All surveys performed in Franklin County for the establishment of new subdivision plats, new survey plats and new metes and bounds descriptions for the fee transfer of land, not including subdivision lots of record, shall be required to tie into a minimum of two (2) County survey control monuments provided the survey is located within ½ mile of a County survey monument, and a second monument is located within ½ mile of the first monument or within ½ mile of the survey being performed. If additional monumentation exists around the area being surveyed and are lines of significance, a tie to those monuments shall be needed. If only one monument is located within

these limits, a tie to that monument will suffice. A County survey control monument is defined as a survey monument accepted and shown of record by the Engineer.

- (2) The tie to County monuments is required only when the survey is located upon the roadway which has monumentation or if the survey is located upon a section line, half section line, Township line, VMS line, or Franklin County line where there is monumentation.
- (3) Should there be an angle point accepted by the Engineer, between the survey being performed and a County monument, a tie to that angle point shall suffice.
- (4) Proper identification of County monuments must be denoted on the survey plat or subdivision plat, as well as the deed description. County monuments are usually identified by the letters FCGS followed by a four-digit number, i.e., FCGS 8870. These County monument identifiers are available at the Engineer's Office.

(G) Basis of Bearings Statements

- (1) The Basis of Bearing statement on all plats and deed descriptions to be made of record within the Franklin County offices must be stated with reference to a deed of record, an official record, a plat of record or a road improvement plan of record along with the bearing used. State Plane Coordinate Systems may also be used as a Basis of Bearing only if the control monuments used along with the bearing between them are denoted in the statement.
- (2) Assumed bearings may be used provided there are no bearings shown of record.
- (3) Examples of acceptable Basis of Bearing statements are available at the Engineer's Office

(H) Metric Measurements

- (1) Each course of a new metes and bounds description prepared using the metric system shall include the following:
  - (a) Distances shall be recited in meters and decimal parts thereof, along with the equivalent distance in feet and decimal parts thereof.
  - (b) Bearings shall be expressed in degrees, minutes, and seconds.
  - (c) Curves must contain the direction (right or left), radius (expressed in meters and decimal parts thereof), the central angle (expressed in degrees, minutes, and seconds), curve length (expressed in meters and decimal parts thereof) chord bearing (expressed in degrees, minutes, and seconds) and chord length (expressed in meters and decimal parts thereof) of the curve.
- (2) Area shall be expressed in hectares along with the equivalent area expressed in acres calculated to the third decimal place as required by the Auditor.

(I) Requirements for Descriptions with Vertical Components

Any description having vertical components being used for conveyance or within Declaration of Condominiums must contain the following requirements:

(1) A Basis of Elevation Statement

A Basis of Elevation statement must be included within the description and plat of survey/condominium drawings. The elevations established must meet the following requirements:

- (a) Elevations must be derived from a closed network and referenced to a published benchmark within the Engineer's Geodetic Survey Network.
  - (b) All elevations must be on the North American Vertical Datum of 1988, also known as NAVD88 or the North American-Pacific Geopotential Datum of 2022, also known as NAPGD2022, expressed in feet and decimal parts thereof to the nearest hundredth of a foot. All elevations derived from Global Positioning System Technology must also reference the geoid used.
- (2) A reference benchmark shall be set at a prominent position within close proximity to the subject land being described. The reference benchmark must also be shown and referenced to the boundary of the subject land on the plat of survey/condominium drawings.
- (3) The elevation must be called out or defined in each and every course of the boundary throughout the legal description. You may not call out the elevation limits as a header to, or general statement at the end of, the legal description.
- (4) Elevations of descriptions having a vertical component normally represent physical boundaries of buildings that the elevation limits represent. Each description, plat of survey or condominium drawing shall contain notations of the intent for what each elevation represents (i.e., the top of the finished first floor).

(J) Requirements for Descriptions Creating Easement Public Rights-of Ways:

Any description being used for conveyance dedicating an easement public right-of-way must contain the following requirements:







- (1) All descriptions and plats of survey must be in compliance with Chapter 4733-37 of the Ohio Administrative Code and Section 9 of these Conveyance Standards.
- (2) All corners of the easement being described shall have monumentation set.
- (3) The Engineer shall review and make marginal notations as to the parcel the public right-of-way easement is contained in.

## **Appendix “A”: Links**







- [Auditor’s Conveyance Tax Calculator](#)
- [Affidavit of Name Change & Name Change Form](#)
- [Current Peace Officer Affidavit](#)
- Qualifying Former Peace Officer Affidavit
- [DTE 100 Conveyance Form](#)
- [DTE 100EX Conveyance Form](#)
- Affidavit of Parcel Combination by Owner
- Affidavit of Parcel Combination by Representative

## **Appendix “B”: Contact Information**

### **The Auditor’s Transfer & Conveyance Department**

|  |   |
|--|---|
|  <b>Phone</b>                     |  <b>Mailing Address &amp; Public Counter</b>   |
|  (614) 525-3253                   |  373 S. High St., 19 <sup>th</sup> Floor   |
|  Monday – Friday, 8:00am – 5:00pm | Columbus, OH 43215  |
|  |  Monday – Friday, 9:00am – 12:00pm<br>& 1:00pm – 4:00pm<br>(closed 12:00pm – 1:00pm) |







### **The Engineer’s Tax Map Room**

|  |   |
|--|---|
|  <b>Phone</b>                     |  <b>Mailing Address &amp; Public Counter</b> |
|  (614) 525-3084                   |  373 S. High St., 19 <sup>th</sup> Floor     |
|  Monday – Friday, 8:00am – 4:00pm | Columbus, OH 43215  |
|  |  Monday – Friday, 8:00am – 4:00pm            |







 **Email for Legal Description Pre-Approvals**

 [legalapproval@franklincountyengineer.org](mailto:legalapproval@franklincountyengineer.org)






### **The Auditor’s Homestead Department**

|  |   |
|--|---|
|  <b>Phone</b>                     |  <b>Mailing Address &amp; Public Counter</b>   |
|  (614) 525-3240                   |  373 S. High St., 19 <sup>th</sup> Floor   |
|  Monday – Friday, 8:00am – 5:00pm | Columbus, OH 43215  |
|  |  Monday – Friday, 9:00am – 12:00pm<br>& 1:00pm – 4:00pm<br>(closed 12:00pm – 1:00pm) |

### **The Franklin County Recorder’s Office**

|  |   |
|--|---|
|  <b>Phone</b>                     |  <b>Mailing Address &amp; Public Counter</b> |
|  (614) 525-3930                   |  373 S. High St., 18 <sup>th</sup> Floor     |
|  Monday – Friday, 8:00am – 4:00pm | Columbus, OH 43215  |
|  |  Monday – Friday, 8:00am – 3:45pm            |

### **The Ohio Secretary of State’s Office – Safe at Home**

|  |  |
|--|--|
|  <b>Phone</b>                     |  <b>Website</b>   |
|  (614) 995-2255                   |  <a href="https://www.ohiosos.gov/secretary-office/office-initiatives/safe-at-home/">https://www.ohiosos.gov/secretary-</a> |
|  Monday – Friday, 8:00am – 5:00pm | <a href="https://www.ohiosos.gov/secretary-office/office-initiatives/safe-at-home/">office/office-initiatives/safe-at-home/</a>  |

## **Appendix “C”: The Auditor’s Fee & Payment Information**

### **Current Fees:**

- Conveyance Tax: \$3 per \$1,000 of purchase price (or value, if gift) comprised of:
  - Mandatory Fee: \$1 per \$1,000
  - Permissive Fee: \$2 per \$1,000
  - See also the Conveyance Tax Calculator on the Auditor’s website (link in Appendix “A”).
- Transfer Fee: \$0.50 per parcel being transferred, per document.

### **Currently Accepted Forms of Payment:**

- Cash
- Business Check
- Money Order
- Certified Check
- ACH transactions from approved vendors