

STATE OF WEST VIRGINIA  
Office of County Assessor  
Commercial Business Property Return

For Internal  
Use

NAICS

**THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN SEPTEMBER 1.** IF YOU ARE THE OWNER OF INDUSTRIAL BUSINESS PROPERTY YOU NEED NOT COMPLETE THIS FORM. CONTACT THE PROPERTY TAX DIVISION OF THE DEPARTMENT OF TAX AND REVENUE CONCERNING FORM STC 12:32I FOR INDUSTRIAL PROPERTY. FILING LATE OR FAILURE TO FILE MAY RESULT IN A PENALTY OF \$25 TO \$100.

ACCT# \_\_\_\_\_

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, \_\_\_\_\_.  
This business is in the County of \_\_\_\_\_; District of: \_\_\_\_\_; Town/City of: \_\_\_\_\_.

BASIC BUSINESS INFORMATION								
(PP11) BUSINESS NAME AND MAILING ADDRESS					(PP51) AGENT OR PREPARER'S NAME AND ADDRESS			
NAME					NAME			
ADDRESS					ADDRESS			
CITY					CITY			
STATE ZIP CODE					STATE ZIP CODE			
PHONE ( ) EXTENSION					PHONE ( ) EXTENSION			
Federal Employers Identification Number (FEIN) REQUIRED: _____					PLACE WHERE RECORDS ARE KEPT			
BUSINESS REGISTRATION ACCOUNT ID: _____					PHONE ( )			
PRIMARY OWNER NAME AND ADDRESS (IF NOT SAME AS MAILING ADDRESS)					(PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA (IF NOT THE SAME AS MAILING ADDRESS)			
NAME					ADDRESS			
ADDRESS					CITY			
CITY					STATE ZIP CODE			
STATE ZIP CODE					STATE ZIP CODE			
PHONE ( ) EXTENSION					EMAIL:			
Return is to be filed by <b>all</b> non-utility businesses; incorporated and unincorporated, except Railroad, Telegraph and Express Companies, Telephone Companies, Pipe Line, Car Line Companies and other Public Utility Companies. The Law provides that every incorporated or unincorporated Company, foreign or Domestic liable to taxation shall make a report of his property, in writing, to the Assessor whether called upon by the assessor or not. <b>West Virginia Code</b> Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. <b>PERSONAL PROPERTY NOT OWNED</b> - If you have possession, charge or control of any personal property as executor, administrator, guardian, committee, trustee, receiver, bailee, agent, attorney or in any representative or fiduciary capacity, you must file a separate report with the assessor. Banks, Realtors, Property Managers or others in charge of leasing or renting real estate are required to make a complete list of all furniture, fixtures and other personal property and an itemized list of the items.								
(PP13) REPORT OF PROPERTY YOU LEASE FROM OTHERS								
This space is provided for the reporting of property "in charge of but not owned by" the entity completing this form (as Agent, Bailee, Lessee or other representative capacity) such as, but not limited to, leased machinery, business or data processing equipment, vending machines, etc. Indicate the name and address of owner, the property leased, the gross annual rent, estimated value. Attach additional sheets if needed.								
NAME, ADDRESS AND TELEPHONE NUMBER OF PROPERTY OWNER				TYPE OF PROPERTY	GROSS ANNUAL RENT	ESTIMATED VALUE	ASSESSOR'S USE	
REAL ESTATE								
List Real Estate situated in this county as required. The value estimate is your opinion of market value as of July 1, this year.								
ITEM 1 - DESCRIPTION SHOWN ON LAND BOOKS OR TAX STATEMENTS	SURFACE Only (✓)	MINERAL Only (✓)	In FEE (✓)	QUANTITY IN ACRES	OWNER'S VALUE LAND	OWNER'S VALUE BLDGS	TOTAL OWNER'S VALUE	ASSESSOR'S USE
ITEM 2 - If you have added or deleted buildings (if deleted, identify as such) whereby the value of the real property has been altered by more than \$1,000 since last return, describe the improvement or deletion and the location. Owner's value should reflect both material and labor. If work is in progress on July 1 of this year, then report on Schedule E.								
DESCRIPTION OF IMPROVEMENT OR DELETION		LOCATION			OWNER'S VALUE		ASSESSOR'S USE	
(PP 13 or PP17) BUILDINGS ON LEASED LAND								
Building permanently fixed or intended for permanent fixture to land which is not owned by entity which owns the building(s). The lease must be a contract which transfers <b>all</b> or <b>part</b> of the right to use of the land, exclusion and disposition from owner to tenant in exchange for a promise to pay rent.								
NAME AND ADDRESS OF LAND OWNER					OWNER'S VALUE BUILDING		ASSESSOR'S USE	
Note: Other leasehold improvements, to be reported on <b>SCHEDULE A</b> , are improvements and/or additions exclusive of buildings, to leased property which have been made by the lessee.								

PROPERTY INFORMATION

SCHEDULE A

MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD IMPROVEMENTS

(PP13 or PP17)

Enter all property owned with the acquisition cost by year installed. Begin with the current year and each previous year, as required. Acquisition cost, including the cost of machinery, equipment, furniture and fixtures intended for rent or lease, is defined as 100 percent of the cost new as shown by books and records and is to include freight, installation charges, trade-ins, federal tax allowances and credit. If equipment was purchased in one year and installed in the following year, the full cost is reportable in the year installed. **PROPERTY OWNED AND STILL IN USE BUT WHICH HAS BEEN FULLY DEPRECIATED OR WRITTEN OFF BUT STILL IN POSSESSION BY THE TAXPAYER MUST BE REPORTED. *Machinery and Equipment which has been fully depreciated and is no longer in use as part of a production process should be reported in “Schedule G.”*** Property which is intended for rent or lease must be reported at 100 percent of acquisition cost regardless of period of rent. **IF LEASEHOLD IMPROVEMENTS ARE REPORTED, PLEASE INCLUDE A BRIEF DESCRIPTION OF THE ITEMS TO ASSURE THEY ARE NOT VALUED AS PART OF THE REAL PROPERTY**

YEAR PURCHASED	MACHINERY & EQUIPMENT			FURNITURE & FIXTURES		
	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE
CURRENT YR. 2025						
PREVIOUS YR. 2024						
PREVIOUS YR. 2023						
PREVIOUS YR. 2022						
PREVIOUS YR. 2021						
PREVIOUS YR. 2020						
PREVIOUS YR. 2019						
PREVIOUS YR. 2018						
PREVIOUS YR. 2017						
PREVIOUS YR. 2016						
PREVIOUS YR. 2015						
PREVIOUS YR. 2014						
PREVIOUS YR. 2013						
PREVIOUS YR. 2012						
PREVIOUS YR. 2011						
2010 AND PRIOR						
TOTALS						

YEAR PURCHASED	LEASEHOLD IMPROVEMENTS			COMPUTER EQUIPMENT		
	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE
CURRENT YR. 2025						
PREVIOUS YR. 2024						
PREVIOUS YR. 2023						
PREVIOUS YR. 2022						
PREVIOUS YR. 2021						
PREVIOUS YR. 2020						
PREVIOUS YR. 2019						
PREVIOUS YR. 2018						
PREVIOUS YR. 2017						
PREVIOUS YR. 2016						
PREVIOUS YR. 2015						
PREVIOUS YR. 2014						
PREVIOUS YR. 2013						
PREVIOUS YR. 2012						
PREVIOUS YR. 2011						
2010 AND PRIOR						
TOTALS						

West Virginia Code Chapter 11, Article 6J provides that the value of servers and tangible personal property directly used in a high-technology field or an Internet advertising business shall be its salvage value. The terms “high-technology business” and “Internet advertising business” are defined in West Virginia Code §11-15-9h. In order to receive salvage valuation treatment the high-technology business activity or Internet advertising business activity of the company must be the *primary business activity and not a secondary or incidental activity* of the company.

Acquisition Cost: \$ \_\_\_\_\_ Owner’s Value: \$ \_\_\_\_\_ Assessor’s Use: \_\_\_\_\_

PROPERTY INFORMATION

SCHEDULE B  
(PP13 or PP17)

INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES

Taxpayer is to report all consigned goods, all inventory and merchandise, including parts, for resale; and all supplies and parts held for owner’s use, in warehouse or in storage. Dealers of new and used motor vehicles, motorcycles, RV’s, trailers, motor boats, mobile homes and manufactured homes are to complete and attach the Vehicle Dealers Inventory Worksheet in lieu of Schedule B. Daily passenger rental car inventory companies should complete and attach the Rental Car Inventory Worksheet in lieu of Schedule B.

DESCRIPTION	ADDRESS OF CONSIGNORS OR FURTHER DESCRIPTION	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE
COST OF INVENTORY AS OF JULY 1				
INVENTORIES CONSIGNED TO YOU				
PARTS HELD FOR OWNER’S USE				
SUPPLIES HELD FOR OWNER’S USE				
TOTALS				

The Warehouse Freeport Tax Amendment of 1986 provided that, “Personal property which is moving in interstate commerce through or over the State of West Virginia, or which was consigned to a warehouse, public or private, within the State from outside the State for storage in transit to a final destination outside the State, whether specified when transportation begins or afterward, shall be exempt from ad valorem taxation. Provided, that property shall be deprived of such exemption if a new or a different product is created. **Personal property of inventories of natural resources shall not be exempt from ad valorem taxation unless required by paramount federal law. Such exemption shall not apply to inventories of natural resources held for the manufacturing and sale of energy.**” If you have reported assets on “Schedule B” which you believe are exempt under the Freeport Amendment, enter the dollar value of the assets at 100 percent of acquisition cost.

Acquisition Cost \$ \_\_\_\_\_ Owner’s Value \$ \_\_\_\_\_ Assessor’s Use \_\_\_\_\_

SCHEDULE C  
(PP13 or PP17)

MACHINERY & TOOLS IN PROCESS OF INSTALLATION

Machinery or tools purchased but not yet installed are reported here.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE
MACHINERY IN PROCESS OF INSTALLATION OR CONSTRUCTION			
TOOLS IN PROCESS OF INSTALLATION OR CONSTRUCTION			

SCHEDULE D  
(PP13 or PP17)

OTHER PERSONAL PROPERTY

All other property not reported on other schedules of this return should be listed here. Other personal property may include business libraries, reference books, storage buildings, furniture and fixtures in process, household goods leased out for gain, etc. If you need additional space, please attach a list with acquisition date, acquisition cost and owner’s value. For oil and natural gas drilling rigs please complete the supplemental schedule.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE
STORAGE BUILDINGS				
FURNITURE & FIXTURES IN PROCESS OF CONSTRUCTION				
OIL & NATURAL GAS DRILLING RIGS				
OTHER PERSONAL PROPERTY – DESCRIBE				
TOTALS				

SCHEDULE E

VEHICLES (PP16), TRAILERS, BOATS, AIRCRAFT (PP13 or PP17) & MOBILE HOMES (CA12, CA24 & PP13)  
(Provide Additional Copies for Each Location)

Property Location: \_\_\_\_\_  
Street Address City Zip Code

(List only those properties that are titled in the name of the business as shown on Page 1. Property you are leasing must be reported on Page 1 in section titled **Report of Property You Lease from Others**. Properties disposed of after July 1 are taxable for the year and must be listed below. ) If needed, attach additional sheets. If vehicles are assigned to company employees or officers, then provide name and address. Vehicle Identification Numbers can be found on the registration card. List all vehicles such as boats, boat trailers, motorized golf carts, mobile campers, truck mounted campers, motorcycles, motor scooters, utility trailers, recreational vehicles, all terrain vehicles (ATV’s), travel trailers, snowmobiles, aircraft, or personal watercraft (jet skis). Include trailers used in Interstate Commerce. **DO NOT INCLUDE VEHICLES WITH APPORTIONED PLATES.**

TYPE	MAKE	MODEL	YEAR	MOBILE HOME DIMENSIONS OR VEHICLE ID NUMBER	TRUCK GROSS VEHICLE WGT	ACQ. DATE	ACQ. COST	OWNER’S VALUE	ASSESSOR’S USE

West Virginia Code Chapter 11, Article 6H provides that the value of special aircraft property shall be its salvage value. Special aircraft property is defined to be “all aircraft owned or leased by commercial airlines or private carriers.” Private carrier means “any firm, partnership, joint venture, joint stock company, any public or private corporation, cooperative, trust, business trust or any other group or combination acting as a unit that is engaged in a primary business other than commercial air transportation that operates an aircraft for the transportation of employees or others for business purposes.” If you have reported aircraft on “Schedule E” which you believe to be special aircraft property, enter the dollar value of the aircraft at 100 percent of acquisition cost.

Acquisition Cost \$ \_\_\_\_\_ Owner’s Value \$ \_\_\_\_\_ Assessor’s Use \_\_\_\_\_

NUMBER OF SHEEP AND GOATS OF BREEDING AGE: Sheep \_\_\_\_\_ (number) Goats \_\_\_\_\_ (number)

Please include a \$1.00 fee for each head with this completed form.

PROPERTY INFORMATION

SCHEDULE F

INCOMPLETE CONSTRUCTION

(PP13 or PP17)

Material costs for these buildings, additions or improvements which are incomplete and hence have not been assessed as real property must be reported here. A rider must be attached to this statement showing the address of such buildings by year of construction.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE
BUILDINGS, ADDITIONS, OR IMPROVEMENTS NOT FINISHED AT MATERIAL COST			

SCHEDULE G

SALVAGE VALUE MACHINERY AND EQUIPMENT

(PP13 or PP17)

This is machinery and equipment which has been fully depreciated and is **no longer used as part of a production process**. Do not report these items on “Schedule A”. If you need additional space, please attach a list with acquisition date, acquisition cost and owner’s value.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER’S VALUE	ASSESSOR’S USE

SCHEDULE H

POLLUTION CONTROL FACILITIES

(PP13 or PP17)

If required, provide additional copies for each location. List all pollution control facilities installed after July 1, 1973 and approved by either the Office of Water Resources or the Office of Air Quality, both of the Division of Environmental Protection, as a pollution control facility. If the pollution control facility is not on the pre-approved pollution equipment list, a letter from either the Office of Water Resources or the Office of Air Quality, as the case may be, must accompany this form.

LOCATION OF PROPERTY	DESCRIPTION OF PROPERTY	YEAR INSTALLED	ACQUISITION COST	ASSESSOR’S USE

OTHER INFORMATION REQUIRED WITH THIS RETURN

Type of Business Entity (Check One): Corporation ☐ Partnership ☐ Sole Proprietor ☐ Other: \_\_\_\_\_

Description of Business Activity: \_\_\_\_\_

Enter Federal Employers Identification Number (FEIN) REQUIRED: \_\_\_\_\_

Business Registration Account ID: \_\_\_\_\_

Please insert North American Industry Classification System Code (NAICS), if known: \_\_\_\_\_

DEPRECIATION SCHEDULE Attached? Yes ☐ No ☐ (Explain) \_\_\_\_\_

BALANCE SHEET Attached? Yes ☐ No ☐ (Explain) \_\_\_\_\_

In lieu of a balance sheet, a Profit or Loss Statement (Schedule C) from your Federal Income Tax Return may be submitted. Failure to attach these items will be grounds upon which the County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.

I, \_\_\_\_\_, (president, treasurer, manager, owner or other title) \_\_\_\_\_

of \_\_\_\_\_, do affirm that the information on this return, to the best of my knowledge and judgment, is true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to the business; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price at which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such property, and not the price which might be realized at a forced or auction sale; and said business has not, to my knowledge, during the sixty-day period immediately prior to the first day of the assessment year converted any of its assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_

YEAR  
COMMERCIAL  
BUSINESS PROPERTY  
RETURN

For  
Internal  
Use  
NAICS

ACCOUNT NUMBER

NAME

DBA

MAILING ADDRESS

CITY

COUNTY

DISTRICT

FEDERAL EMPLOYERS IDENTIFICATION NUMBER

IS REQUIRED

BUSINESS REGISTRATION

ACCOUNT ID

FILING LATE OR FAILURE TO FILE BY  
SEPTEMBER 1 MAY RESULT IN A PENALTY OF \$25 -  
\$100

FOR ASSESSOR'S USE

LEASED PROPERTY

REAL ESTATE

CLASS 3 OR 4

SCHEDULES

A-MACH. & EQUIPMENT

A-FURN. & FIXTURES

A-LEASEHOLD IMPROV.

A-COMPUTER

A-HIGH TECH. PROP.

B-INVENTORIES

C-MACH. & TOOLS N/INST.

D-OTHER PROPERTY

E-VEHICLES

F-INC. CONSTRUCTION

G-SALVAGE MACH. & EQUIP.

H-POLLUTION FACILITIES

TOTAL CLASS 3 OR 4