

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.

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, _____ ACCT# _____
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)								
NAME				(PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA (IF NOT THE SAME AS MAILING ADDRESS)				
ADDRESS				ADDRESS				
CITY				CITY				
STATE		ZIP CODE		STATE		ZIP CODE		
PHONE		EXTENSION		EMAIL				
<p>Return is to be filed by all 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. West Virginia Code Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. PERSONAL PROPERTY NOT OWNED - 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.</p>								
(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 all or part 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 **SCHEDULE A**, are improvements and/or additions exclusive of buildings, to leased property which have been made by the lessee.

PROPERTY INFORMATION

**SCHEDULE A
(PP13 or PP17)**

MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD IMPROVEMENTS

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. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PRIOR YEARS						
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. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PRIOR YEARS						
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 INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES
(PP13 or PP17)

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 MACHINERY & TOOLS IN PROCESS OF INSTALLATION
(PP13 or PP17)

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 OTHER PERSONAL PROPERTY
(PP13 or PP17)

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 as "all aircraft owned or leased by commercial airlines or private carriers, or any parts, materials or items used in the construction, maintenance or repair of aircraft which are, or are intended to become, affixed to or a part of an aircraft or of an aircraft's engine or of any other component of an aircraft, used as such, by a repair station as defined under Part 145 of Title 14 of the United States Code of Federal Regulations, or any succeeding regulations issued by the Federal Aviation Administration or any successor agency." If you have reported property on "Schedule E" which you believe to be special aircraft property, enter the dollar value of the property at 100% 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.

**FAILURE TO RETURN THIS FORM BY SEPTEMBER 1 WILL
RESULT IN A 10% INCREASE IN ASSESSMENT AND A
\$100.00 PENALTY (WV §11-3-12)**

1. Business Name & Location -- A physical address of the business not a PO BOX or mailing address.

Business Name: _____

Location: _____

2. Contact Person -- Name, address and phone number.

Name: _____

Address: _____

Phone: _____

3. Type of Business -- Be descriptive and precise (e.g., Automotive sales, Fast Food Restaurant, Attorney, etc.)

Type: _____

Federal Employers Identification Number: _____

4. *If out of business on July 1, 2024 make sure the following information is given.*

Was the business sold or closed?

If business was **sold** include date of sale, **new owner** and their **address**.

Name: _____

Address: _____

Date of Sale: _____

Signature of Owner: _____

If business was closed, what became of the business assets?

Business assets were retained for personal use?

Sold to another business (list name & address) or discarded?

Business: _____

Address: _____

Acquisition Date: _____

Signature of Owner: _____

***FAILURE TO REPORT THE CLOSURE OF THE BUSINESS WILL RESULT IN CONTINUED
ASSESSMENT AS A "NONFILER".***

❖ PLEASE DO NOT RETURN BLANK FORMS

❖ IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT ASSESSOR'S OFFICE AT (304) 234-3626.
PLEASE KEEP THIS FORM ATTACHED AND COMPLETE ALL INFORMATION.

Dear Ohio County Business Owner:

The Assessor's office is directed by West Virginia State Code §11-3-15 to have businesses file returns listing personal property and real property by the **deadline SEPTEMBER 1**. It is your responsibility as a business owner to report yearly to the Assessor.

State Law also directs the Assessor to prepare estimated returns for those businesses that do not respond by the **SEPTEMBER 1** deadline. Therefore, previous filers who file late or do not file will have a **10 % increase** added to the prior tax year's value. In addition, **West Virginia State Code § 11-3-10** directs the Assessor to impose a **fine of \$25.00 to \$100.00 for non-filers**. Most importantly, you forfeit the right to challenge erroneous or over estimated values.

It is important to note that State Law mandates these regulations:

§11-3-10. Failure to list property, etc. results Collection of penalties and forfeitures.

If any person, firm or corporation, including public service corporations, whose duty it is by law to list any real estate or personal property for taxation, refuses to furnish a proper list thereof or refuses to list within the time required by law, or if any person, firm or corporation, including public service corporations, refuses to answer or answers falsely any question asked by the assessor or by the tax commissioner, or fails or refuses to deliver any statement required by law, he, she or it may forfeit, at the discretion of the assessor or the tax commissioner for good cause shown, not less than twenty-five nor more than one hundred dollars, and shall be **denied all remedy provided by law for the correction of any assessment made by the assessor** or by the board of public works.

Senate Bill 442 states that a West Virginia Business License will not be issued without a current tax receipt.

Please Note: If your accountant will be filing this return for you, please forward the blue form to him/her for completion.

Do I have to complete all schedules?

Yes, you must complete all schedules of the return. If they do not apply, list **none**. "See attached" will be accepted only if attachment is the same format as the section to which it applies.

If you are no longer in business, you must return the SIGNED form; include the date of business closing, and disposition of business assets to have your account deleted from our records. Your signature affirms the information to be correct.

IF YOU DO NOT REPORT THE CLOSURE OF THE BUSINESS, YOU WILL CONTINUE TO BE ASSESSED AS A NONFILER UNTIL SUCH TIME AS YOU REPORT THE CLOSURE

Basic Business Information (page 1)

It is important to make sure this section is filled out accurately and completely in order to insure proper assessment and billing. If a printed label is on the form, please verify that the information is correct. If not, make any necessary corrections.

Property you lease from others (page 1)

Please list all property you lease from others with date acquired and cost and/or gross annual rent. We must have the name, address, and phone number of the property owner and the type of property leased. Attach additional sheets if needed.

Real Estate (page 1)

List all Ohio County real estate property owned by your company. Description asked for is the District, Map and Parcel Number, which can be found on your real estate tax tickets.

Building on Leased Land (page 1)

If you own any buildings situated on land owned by someone else, you must list the name and address of the land owner. If possible, please provide the District, Map and Parcel Number for the land on which the building is located.

Schedule A (page 1)

Machinery & Equipment, Furniture & Fixtures, Leasehold Improvements and Computers

List all of the above in the appropriate section by year of purchase with cost. It is to the taxpayer's advantage to list this property by year of purchase to receive full benefit from depreciation schedules in the state wide computer network.

Property that is owned and still in use, which has been fully depreciated or written off, must be reported on Schedule A. Any property which has been fully depreciated and is **NO LONGER USED** as part of the production process should be reported on Schedule F.

What are leasehold improvements? (Page 2)

Leasehold improvements are any permanent improvements and/or additions to leased property, exclusive of buildings, which have been made by the lessee. Some examples of this would be adding a bathroom, a commercial exhaust system, or additional interior walls.

Schedule B (page 2)

Inventory, Consigned Inventory, Parts and Supplies

Taxpayer is to report consigned goods, supplies, parts and all inventory of merchandise for resale; in warehouse or in storage.

Vehicle-Mobile Home-Manufactured Home Dealers (page 2)

Dealers of new and used motor vehicles, motorcycles, RV's, trailers, mobile homes and manufactured homes are required to complete and attach the "Vehicle Dealers Inventory Worksheet" in place of Schedule B. Please read the instructions on this worksheet, as some exemptions apply.

All dealers must submit an Income Statement to support information appearing on the worksheet.

Warehouse Freeport Tax Amendment (page 2)

Goods which have been moved to a warehouse or storage facility, at which no substantial alteration takes place, to await shipment to a destination outside this state are deemed to be moving in interstate commerce over the territory of the state and therefore are exempt from ad valorem property tax and do not have a tax situs in West Virginia for purposes of ad valorem taxation.

This exemption generally applies to industrial accounts that are assessed by the State. **The Freeport Exemption does not apply to inventory of Natural Resources or Raw Material.**

Schedule C (page 3)

Machinery & tools in process of installation

Machinery or tools purchased but not installed are reported here.

Schedule D (page 3)

Other Personal Property

This section is to cover personal property not covered by a special section on the form.

Schedule E (page 3)

Incomplete Construction

The cost, new of any materials for buildings, additions or improvements which are incomplete and therefore are not assessed as Real Property must be reported here: if the taxpayer and the real estate owner are not the same party, individual, or corporation.

Schedule G (page 3)

Pollution Control Facilities

All pollution control facilities installed after July 1, 1973 and approved by the Water Resource Division of DNR or Air Pollution Control should be listed, with location, year installed and original cost. The State Tax Department provides our office with a list of all qualified equipment.

Schedule H (page 3)

Vehicles, Trailers, Boats, and Mobile Homes DO NOT REPORT APPORTIONED PLATES.

We must have a complete listing of all licensed and unlicensed vehicles titled in the name of the company, including year of acquisition and acquisition cost. It is especially important that purchase price and date be included for all industrial vehicles (i.e., dump truck, backhoe, crane, lowboy, etc.) **If you have more than six vehicles, you are required to complete an "Itemized Fleet Vehicle Report".**

Our office must have complete information on each vehicle. This includes make, model, year, VIN number, acquisition date and cost. When you are listing trucks provide Gross Vehicle Weight. Trailers should also include length and type of trailer. **IF ACQUISITION COST IS UNKNOWN, PROVIDE OWNER'S VALUE AS OF JULY 1.**

Failure to provide the VIN information will result in forms being returned for completion. A penalty may be applied for late returns or non-filers

Schedule I (page 4) Farm Machinery, Equipment, Livestock, and Products of Agriculture.

If the principal business activity is farming; list animals, products of agriculture, machinery

and equipment employed exclusively in agriculture (including horticulture and grazing); and estimate the current value of each. Do not include property on hand used in subsistence of livestock on hand.

Other Information required with this Return (page 4)

Type of business entity: Check one

Description of Business Activity:

Please describe the basic type of business that you are operating. This is very important to categorizing your business for depreciation of Schedule (A) assets.

North American Industry Classification System:

Please list the four-digit NAICS code for your business if it is known. If unsure or not familiar with NAICS codes, leave this section blank. Our office will assign a code appropriate for your type of business as described above.

What do I need to send in with my return?

Corporations, Partnerships, and Sole Proprietors are to send a balance sheet and depreciation schedule.

For Corporations, the balance sheet can be found on Schedule L of your return. For Sole Proprietors and Partnerships, we will accept Schedule C from your tax return as a substitution for the balance sheet. The depreciation schedule can be found on Form 4562 of your tax return.

FINAL CHECK LIST

- ❖ List property leased from others; include name, address, and type of property.
- ❖ List any real estate in Ohio County owned by the business, include map and parcel number if known.
- ❖ List any building on leased land owned by the business
- ❖ Schedule A, include cost and acquisition date of property – Important because property depreciates.
- ❖ Schedule H (Vehicles), include year, make, model, VIN, acquisition cost and date.
- ❖ If your accountant will be filing this return for you, please forward the blue form to him/her for completion.
- ❖ Return labeled form that is signed and dated to:

OHIO COUNTY ASSESSOR

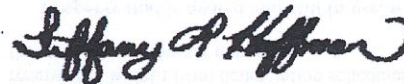
1500 CHAPLINE ST STE 204

WHEELING, WV 26003-3553

Completed reports must be returned to my office by **September 1, 2024** deadline.

**If you have questions,
 contact Business Personal
 Property Staff:
 (304) 234-3626**

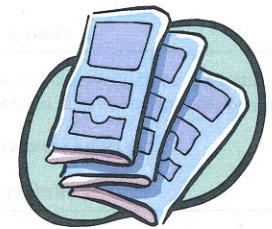
Thank You,



Assessor of Ohio County

A GUIDE

For your Ohio County BUSINESS PROPERTY RETURN



**OHIO COUNTY ASSESSOR
OFFICE**

1500 CHAPLINE STREET

STE 204

WHEELING WV 26003-3553

304-234-3626