

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 OCTOBER 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.

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
PRIMARY OWNER NAME AND ADDRESS (IF NOT SAME AS MAILING ADDRESS)	PHONE ()
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	

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 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.

(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 F."** 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. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
19__ 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. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 20						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
PREVIOUS YR. 19						
19__ AND PRIOR						
TOTALS						

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.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
STORAGE BUILDINGS				
FURNITURE & FIXTURES IN PROCESS OF CONSTRUCTION				
OTHER PERSONAL PROPERTY - DESCRIBE				
TOTALS				

SCHEDULE E 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 F 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 G 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

