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 MAII	LING ADDRE	ESS		(PP5)	1) AG	ENT OR PREI	PARER'	S NAME A	AND AI	DRESS			
NAME					NAM	E							
ADDRESS				ADD	RESS								
CITY				CITY	-								
STATE ZIP C	ODE			STAT	ГЕ		ZIP	CODE					
PHONE ()	EXTENSIO	DN		PHON	νE()		Е	XTENSIO	N				
Federal Employers Identification Number (FEIN) REQUIRED:		_		PLACE WHERE RECORDS ARE KEPT									
BUSINESS REGISTRATION ACCOUNT		SAME AS MAI	DRESS)	PHON	NE()								
NAME					(PP11)) PHYSICA	L LOCATION	I OF BU	SINESS IN	I WEST	VIRGINIA		
ADDRESS					ADD	(IF NC RESS	OT THE SAM	E AS M	AILING A	ADDRE	SS)		
CITY				CITY									
STATE ZIP C	CODE				STAT	Έ		ZIP	CODE				
PHONE () EX	KTENSION			F	MAIL:								
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 Com 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. We Virginia Code Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. PERSONAL PROPERTY NOT OWNED - I have possession, charge or control of any personal property as executor, administrator, guardian, committee, trustee, receiver, bailee, agent, attorney any representative or fiduciary capacity, you must file a separate report with the assessor. Banks, Realtors, Property Managers or others in charge of 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													
address of owner, the property leased, t		ual rent, estim		ie. Attach a									
NAME, ADDRESS AND TELEPHONE OF PROPERTY OWNER	LINUMBER			ROPERTY		GROSS AN RENT		ESTIMATED A VALUE			USE		
List Real Estate situated in this county	as required	The value esti		L ESTATE		rket value a	s of July 1 t	his vear					
ITEM 1 - DESCRIPTION SHOWN ON LAND BOOKS OR TAX STATEMENTS	SURFACE Only (✓)	MINERAL	In FEE (✔)	QUANTITY IN ACRES	OV	VNER'S UE LAND	OWNER'S VALUE BLD	Т	DTAL OW VALUE	NER'S	ASSESSOR'S USE		
ITEM 2 - If you have added or deleted since last return, describe the improven 1 of this year, then report on Schedule 1	nent or delet												
DESCRIPTION OF IMPROVEMENT OF	R DELETION		LOCA	ATION		OWNER	S VALUE		ASSE	SSOR'	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	MA	CHINERY & I	EQUIPMENT	FURNITURE & FIXTURES							
PURCHASED	ACQUISITION	OWNER'S	ASSESSOR'S	ACQUISITION	OWNER'S	ASSESSOR'S					
	COST	VALUE	USE	COST	VALUE	USE					
CURRENT YR. 20											
PREVIOUS YR. 20											
PREVIOUS YR. 20											
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PREVIOUS YR. 20											
PREVIOUS YR. 20											
PREVIOUS YR. 20											
1999 AND PRIOR											
TOTALS											

	LEASE	HOLD IMPRO	VEMENTS	COM	IPUTER EQUIPM	ENT
YEAR						
PURCHASED	ACQUISITION	OWNER'S	ASSESSOR'S	ACQUISITION	OWNER'S	ASSESSOR'S
	COST	VALUE	USE	COST	VALUE	USE
CURRENT YR. 20						
PREVIOUS YR. 20						
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1999 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:

				PROPER	RTY INFO	RMATI	ON						
SCHEDU (PP13 or]	NVENTORY, CONSIGN	IED INVEN	TORY, P	ARTS, SU	JPPLIES					
warehous complete	se or in stora and attach	age. Dealer the Vehicle	s of new a Dealers Ir	, all inventory and merchaind used motor vehicles, motor vehicles, motories wentory Worksheet in lieu in lieu of Schedule B.	otorcycles, H	₹V's, traile	ers, motor	boats, mobi	ile homes	and manufa	ctured	homes are to	
	DESCRI	PTION		ADDRESS OF CON	SIGNORS (OR FURT	HER A	CQUISITI		WNER'S VALUE		ESSOR'S SE	
COST O	F INVENTO	ORY AS OF	FJULY 1										
		NSIGNED											
		OWNER'S											
SUITLI	STILLD I	OKOWNE	K 5 USE			TOTALS	5						
West Vir outside th deprived ad valore manufac	ginia, or whe State, whe State, whe of such exe of such exe em taxation turing and	hich was con nether specifi mption if a n unless red sale of energy	nsigned to fied when new or a c quired by rgy." If yo	of 1986 provided that, "Pe a warehouse, public or priv transportation begins or aff lifferent product is created. paramount federal law. ou have reported assets on ' acquisition cost.	vate, within terward, sha Personal J Such exem	the State fr Ill be exem property o ption shal	rom outsid npt from ac of inventor l not appl	e the State d valorem t ries of natu y to invent	for storag axation. ral resou tories of	e in transit Provided, th I rces shall r Inatural res	to a fina nat prop not be e ources	al destination perty shall be xempt from held for the	
Acquisiti	on Cost \$			Owner's Value	e \$			_Assessor	's Use				
CHED			ъл 4		DDOODAG	OF INOT) NI					
SCHEDU (PP13 or			MA	CHINERY & TOOLS IN	PROCESS	OF INST	ALLATIO	JN					
	ry or tools p	urchased bu IPTION OF	-	nstalled are reported here. TY		A	CQUISITI COST	ON	OWNER VALUE		ASSESSOR'S USE		
MACHIN	NERY IN P	ROCESS O	F INSTAL	LATION OR CONSTRUC	CTION								
TOOLS I	IN PROCES	SS OF INST	ALLATIC	ON OR CONSTRUCTION									
SCHEDU	ULE D			OTHER PER	SONAL PR	OPERTY	7						
acquisitio	on date, acqu	uisition cost PTION OF	and owne	rures in process, household r's value. For oil and natur TY		ng rigs plea SITION		ete the supplestere		ER'S	ASSESSOR'S USE		
FURNIT	URE & FIX	TURES IN	PROCES	S OF CONSTRUCTION									
OIL & N	ATURAL (GAS DRILL	JNG RIGS	5									
OTHER	PERSONAL	L PROPER	ΓY – DES	CRIBE									
					ļ								
SCHEDU		VEHICIES	(DD16) 7	FRAILERS, BOATS, AIR		OTALS P13 or PD	17) & MC	BILE HO	MES (CA	12 CA24	&- DD1	3)	
Property	Location: _	Street Ad	dress		Additional	Copies for	r Each Lo City	cation)	Zip	o Code			
motor sco Include to	ooters, utili railers used	ty trailers, r in Interstate	ecreationa Commerc	l vehicles, all terrain vehic e. DO NOT INCLUDE V	cles (ATV's /EHICLES), travel tr WITH AI	ailers, sno PPORTIO	wmobiles, NED PLA	aircraft, c TES.	or personal	watercra	aft (jet skis).	
TYPE	MAKE	MODEL	YEAR	MOBILE HOME DIMEN VEHICLE ID NUM			CK GROS	-	ACQ. COST	OWNEF VALU		SSESSOR'S USE	
defined to stock com primary b you have acquisitio	o be "all ai npany, any pusiness oth e reported a on cost.	rcraft owned public or pr ler than corr	d or leased rivate corp nmercial ai	5H provides that the value d by commercial airlines of oration, cooperative, trust, r transportation that operate E" which you believe to b	r private can business tru es an aircraf be special a	rriers." Pr st or any c t for the tr	ivate carri other group ansportation	er means "a o or combin on of emplo er the dolla	any firm, ation acti oyees or o r value o	partnership ng as a unit thers for bu	, joint v that is siness p	venture, joint engaged in a purposes." If	
Acquisiti	on Cost \$_			Owner's Value S	\$			Assessor	's Use				
NUMBE	R OF SHEE	EP AND GC	DATS OF I	BREEDING AGE: She	eep	(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	OWNER'S	ASSESSOR'S
	COST	VALUE	USE
BUILDINGS, ADDITIONS, OR IMPROVEMENTS NOT FINISHED AT MATERIAL COST			

SALVAGE VALUE MACHINERY AND EQUIPMENT

SCHEDULE G (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. ACQUISITION LOCATION OF PROPERTY DESCRIPTION OF PROPERTY ASSESSOR'S YEAR INSTALLED COST 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.

, (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 ____/ ___/

TOTAL CLASS 3 OR 4	H-POLLUTION FACILITIES	G-SALVAGE MACH. & EQUIP	F-INC. CONSTRUCTION	E-VEHICLES	D-OTHER PROPERTY	C-MACH. & TOOLS N/INST.	B-INVENTORIES	A-HIGH TECH. PROP.	A-COMPUTER	A-LEASEHOLD IMPROV	A-FURN. & FIXTURES	A-MACH. & EQUIPMENT	CLASS 3 OR 4 SCHEDULES	REAL ESTATE	LEASED PROPERTY	FOR ASSESSOR'S USE	FILING LATE OR FAILURE TO FILE BY SEPTEMBER 1 MAY RESULT IN A PENALTY OF \$25 - \$100	ACCOUNT ID	BUSINESS REGISTRATION	FEDERAL EMPLOYERS IDENTIFICATION NOMBER IS REQUIRED	PERSONAL PLANE OVERIGE IN ENTERICA TION NUMBED	DISTRICT	COUNTY	CITY	MAILING ADDRESS	DBA	NAME	ACCOUNT NUMBER	PROPERTY RETURN NAICS	YEAR Internal COMMERCIAL BUSINESS Use	For