(rev. 2018)

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

County Code: 20 District: Account No.: Business Code:

THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, 2024, BUT NO LATER THAN SEPTEMBER 1, 2024. 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.

	IMPORTAN'	T → ACCT#	
The following is a complete and accurate report	of all property owned by the undersigned at this lo		
This business is in the County of	; District of	; Town/City of	

BASIC BUSINES	S 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
EMAIL	PLACE WHERE RECORDS ARE KEPT
Federal Employers Identification Number  (FEIN) REQUIRED:  BUSINESS REGISTRATION ACCOUNT ID:  PRIMARY OWNER NAME AND ADDRESS (IF NOT SAME AS MAILING ADDRESS)	PHONE ( )  (PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA  (IF NOT THE SAME AS MAILING ADDRESS)  ADDRESS
NAME	СІТУ
ADDRESS	STATE ZIP CODE
CITY	
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 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.

#### REPORT OF PROPERTY YOU LEASE FROM OTHERS

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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

### **BUILDINGS ON LEASED LAND**

#### (PP13 or PP17)

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.

#### MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD IMPROVEMENTS

### SCHEDULE A (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	MAC	HINERY & EQUIPM	MENT	FURNITURE & FIXTURES		
PURCHASED	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
CURRENT 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						
PREVIOUS YR. 2010						
2009 AND PRIOR						
TOTAL						

YEAR	LEASE	EHOLD IMPROVEN	MENTS	CO	ENT	
PURCHASED	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
CURRENT 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						
PREVIOUS YR. 2010						
2009 AND PRIOR						
TOTAL						

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_	

#### INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES

## **SCHEDULE B** (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 CONSIGNO 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
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#### MACHINERY & TOOLS IN PROCESS OF INSTALLATION

# SCHEDULE C (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			

#### OTHER PERSONAL PROPERTY

# **SCHEDULE D** (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			

	VEHIC	LES (PP	16), TRA	AILERS, BOATS, AIRCRA (Provide Addition	FT (PP13 or PP17 nal Copies for Eac			MES (CA	12, CA24	& PP13)
SCHEI	OULE E			(110) lue 11uuluo	iai copies for Eac	200401011	,			
Propert	y Locatio	on:Str	eet Addre	ess		City			Zip Code	
(List on 2 in sec listed b address carts, n (ATV's	ly those ction title elow.) If . Vehicle nobile ca	properties ed <b>Report</b> f needed, e Identific ampers, to trailers, s	s that are t of Prop attach a ation Nu ruck mou	titled in the name of the busi perty You Lease from Othe dditional sheets. If vehicles mbers can be found on the re- unted campers, motorcycles, iles, aircraft or personal wa	ness as shown on F rs. Properties dispos are assigned to c egistration card. Lis motor scooters, t	Page 1. Proposed of afte ompany en st all vehicle tility traile	erty you r July 1 aployees es such a rs, recre	are taxat or officas s boats, ational v	ng must be sole for the yers, then probat trailers ehicles, all	reported on Page year and must be rovide name and s, motorized golf terrain vehicles
TYPE	MAKE	MODEL	WITH A YEAR	APPORTIONED PLATES.  MOBILE HOME DIMENS		CK GROSS	ACQ.	ACQ.	OWNER'S	ASSESSOR'S
				VEHICLE ID NUMB	ER VEHI	CLE WGT	DATE	COST	VALUE	USE
intended Part 145 agency."	to become of Title 14 If you have	, affixed to 4 of the Un e reported p	or a part o ited States roperty on	or private carriers, or any parts, m f an aircraft or of an aircraft's engi c Code of Federal Regulations, or "Schedule E" which you believe to Owner's Value	ne or of any other com any succeeding regula be special aircraft prop	ponent of an a tions issued b perty, enter the	aircraft, us by the Fede e dollar val	ed as such eral Aviation ue of the p	, by a repair st on Administr roperty at 100	ation as defined under ation or any successor % of acquisition cost.
				TS OF BREEDING AGE: h head with this completed	Sheepform.	_(number)		Goats		_(number)
(PP13 Materia	DULE F or PP17 al costs f	) for these b	ouildings,	additions or improvements v	ETE CONSTRUC	te and henc	e have no	ot been a	ssessed as r	eal property must
be repo	orted here			attached to this statement sho PTION OF PROPERTY	owing the address of	f such build ACQUIS			nstruction. NER'S	ASSESSOR'S
BUILDI	NGS, ADI	DITIONS,	OR IMPRO	OVEMENTS NOT FINISHED AT	MATERIAL COST	COS		VA	LUE	USE
		·								
	OULE G or PP17)			SALVAGE VALUE N	IACHINERY AN	D EQUIPM	IENT			
				which has been fully depreci u need additional space, plea						
				PROPERTY	ACQUISITION DATE	ACQUIS COS	ITION	OW	NER'S LUE	ASSESSOR'S USE
					DATE		, .	<b>V</b> F	LUL	COL
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### POLLUTION CONTROL FACILITIES

# SCHEDULE H (PP13 or PP17)

If required, provide additional copies for each location. List all pollution control facilities installed after July 1, 1973 and approved by

Resources or the Office of Air Quality, LOCATION OF PROPERTY	DESCRIPTION			YEAR	ACQUISITION	ASSESSOR'S	
Beelinel of Thereat			1	INSTALLED	COST	USE	
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O	THER INFORMAT	ION REQUI	RED WITH	H THIS RETUR	N		
Type of Business Entity (Check One):	Corporation	Partnershij	p 🗌	Sole Proprietor	Other		
Description of Business Activity:							
Enter Federal Employers Identificat	ion Number (FEIN)	REQUIRED:					
Business Registration Account ID: _							
Please insert North American Industry	Classification Syster	n Code (NAIC	CS), if know	n:			
DEPRECIATION SCHEDULE Attack	ned? Yes	No 🗌	(Explain	ı)			
BALANCE SHEET Attached?	Yes 🗌	No 🗌	(Explain	ı)			
In lieu of a balance sheet, a Profit or attach these items will be grounds up County Assessor.	Loss Statement (Schoon which the County	nedule C) from y Assessor ma	n your Fed ny reject thi	eral Income Tax s return. If you	Return may be sub need forms or assist	mitted. Failure to cance, contact the	
,		, (president,	treasurer, 1	nanager, owner o	or other title)		
of	that the value affixed intarily offered for sa forced or auction salue assessment year co	ed to such propale on such tende; and said bonverted any o	perty is, in ingenties, in its series in the	my opinion, its to usually employed not, to my kno	rue and actual value, I in selling such propowledge, during the	by which I mean perty, and not the sixty-day period	
Signed		Title			Date/_		
VARNING! Once you apply y	our Digital Signa	ature the do	ocument	may he locke	edl Check form	for accuracy	
nd fill in the Title and Date Pl	•			may 20 room		.or accuracy	
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ny return that is received	incomplete wil	ll be rejec	ted and	returned to y	you for resubmi	ssion. Shou	
ny section of the return not ailure to attach a balance s		•		•			
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