



**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<br>PURCHASED | MACHINERY & EQUIPMENT |                  |                   | FURNITURE & FIXTURES |                  |                   |
|-------------------|-----------------------|------------------|-------------------|----------------------|------------------|-------------------|
|                   | ACQUISITION<br>COST   | OWNER'S<br>VALUE | ASSESSOR'S<br>USE | ACQUISITION<br>COST  | OWNER'S<br>VALUE | ASSESSOR'S<br>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. 19   |                       |                  |                   |                      |                  |                   |
| PREVIOUS YR. 19   |                       |                  |                   |                      |                  |                   |
| PREVIOUS YR. 19   |                       |                  |                   |                      |                  |                   |
| PREVIOUS YR. 19   |                       |                  |                   |                      |                  |                   |
| 19____ AND PRIOR  |                       |                  |                   |                      |                  |                   |
| TOTALS            |                       |                  |                   |                      |                  |                   |

| YEAR<br>PURCHASED | LEASEHOLD IMPROVEMENTS |                  |                   | COMPUTER EQUIPMENT  |                  |                   |
|-------------------|------------------------|------------------|-------------------|---------------------|------------------|-------------------|
|                   | ACQUISITION<br>COST    | OWNER'S<br>VALUE | ASSESSOR'S<br>USE | ACQUISITION<br>COST | OWNER'S<br>VALUE | ASSESSOR'S<br>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. 19   |                        |                  |                   |                     |                  |                   |
| PREVIOUS YR. 19   |                        |                  |                   |                     |                  |                   |
| PREVIOUS YR. 19   |                        |                  |                   |                     |                  |                   |
| PREVIOUS YR. 19   |                        |                  |                   |                     |                  |                   |
| 19____ 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 of an interest 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 be eligible to receive salvage valuation treatment, the primary business activity of the company must be High-technology or Internet advertising. If you have reported equipment on "Schedule A" which you believe to qualify, please enter the dollar value of the property at 100% acquisition cost.

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  |  |                  |               |                |
| <b>TOTALS</b>                  |  |                  |               |                |

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              |                  |                  |               |                |
| <b>TOTALS</b>                                   |                  |                  |               |                |

**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 licensed 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 properties used in Interstate Commerce.

| 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 H" 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 \_\_\_\_/\_\_\_\_/\_\_\_\_

**ASSESSOR'S USE ONLY**

|              |            |
|--------------|------------|
| DEPUTY _____ | DATE _____ |
|--------------|------------|

YEAR \_\_\_\_\_  
 COMMERCIAL BUSINESS  
 PROPERTY RETURN  
 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 OCTOBER 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 \_\_\_\_\_

For  
Internal  
Use  
NAICS