

**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, 2019. ACCT# \_\_\_\_\_  
This business is in the County of Berkeley; District of: \_\_\_\_\_; Town/City of: \_\_\_\_\_

**BASIC BUSINESS INFORMATION**

<b>(PP11) BUSINESS NAME AND MAILING ADDRESS</b>		<b>(PP51) AGENT OR PREPARER'S NAME AND ADDRESS</b>	
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		<b>(PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA (IF NOT THE SAME AS MAILING ADDRESS)</b>	
ADDRESS		ADDRESS	
CITY		CITY	
STATE	ZIP CODE	STATE	ZIP CODE
PHONE ( )	EXTENSION	EMAIL	

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.

**(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						
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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						
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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: \_\_\_\_\_



