



**PROPERTY INFORMATION**

**REPORT OF PROPERTY YOU LEASE FROM OTHERS**

**(PP13)**

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.

**PROPERTY INFORMATION**

**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 PURCHASED	MACHINERY & EQUIPMENT			FURNITURE & FIXTURES		
	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
CURRENT YR. 2026						
PREVIOUS YR. 2025						
PREVIOUS 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						
2011 AND PRIOR						
TOTAL						

YEAR PURCHASED	LEASEHOLD IMPROVEMENTS			COMPUTER EQUIPMENT		
	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
CURRENT YR. 2026						
PREVIOUS YR. 2025						
PREVIOUS 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						
2011 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 \_\_\_\_\_

**PROPERTY INFORMATION**

**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 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 \_\_\_\_\_

**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				
<b>TOTALS</b>				



**PROPERTY INFORMATION**

**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 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 \_\_\_\_/\_\_\_\_/\_\_\_\_

**WARNING! Once you apply your Digital Signature the document may be locked! Check form for accuracy and fill in the Title and Date PRIOR to signing.**

**The return must be completed in its entirety.** A fixed asset listing may be filed in lieu of a balance sheet. **Any return that is received incomplete will be rejected** and returned to you for resubmission. Should any section of the return not apply to your business, please write "NA" (Not Applicable) or "None"? **The failure to attach a balance sheet, fixed asset listing may result in the return being rejected.**

To Submit your Business Return click on the **SUBMIT** button and email this form to: [GinaGuy@Kanawha.us](mailto:GinaGuy@Kanawha.us) Once you click the **SUBMIT BUTTON PLEASE MAKE SURE TO ATTACH your balance sheet or fixed asset listing to the email.** 