

SECTION 4: SHEEP AND GOATS

In 2005, the West Virginia Legislature imposed a \$1.00 per head assessment on all breeding age Sheep and Goats. The fund from the assessment goes into the "Integrated Predation Management Fund" which will be used to cooperatively work with federal and other state agencies in "The Coyote Control Program." In this section please list the number of breeding age sheep and goats that you own and submit a check for \$1.00 for each sheep and goat.

HOMESTEAD EXEMPTION

The Assessor's Office also accepts applications for the Homestead Exemption. If you are already receiving the Homestead Exemption, you do not need to apply again unless you have moved to a new home or your status has changed. **This exemption applies to resident property owners who will be 65 years of age or older on or before June 30th, or is certified as being permanently disabled. You must apply for this exemption. The statutory deadline for applying for this exemption for the coming tax year is December 1st, and the Assessor cannot accept Homestead Applications after this date. It provides for a \$20,000 reduction in the assessed value of your Class 2 homestead.** We now offer the ability to file for Homestead Exemption online at our website: www.kanawhacountyassessor.com. Please note you may be eligible for an additional Senior Citizens Tax Credit from the State Tax Department against your income taxes. If you have applied for a homestead exemption, the State will automatically send you information on how to apply for this credit. If you have any questions, please call the State Tax Department at (800) 982-8297.

DOG LICENSING FEE

For your convenience, a Dog Tag Application is enclosed. West Virginia Law requires the Assessor and deputies, at the time they are making the assessment of personal property, to collect a tax of \$3.00 on each dog at the age of six months within the county. There is an **additional fee of \$3.00 for the city dog tax if you live within the city limits of Charleston, SouthCharleston, St. Albans, Dunbar or Nitro.** The City's fee may also be paid to the Assessor with your County fee. **Please enclose a check or money order with your Dog Tag Application made payable to: "Kanawha County Assessor".** We also offer the ability to pay online at www.kanawhacountyassessor.com. *****If paying online there is a 4% or \$1.50 convenience fee.*****

WHERE TO FILE

You may file your property return online at www.kanawhacountyassessor.com, in person, or by mail with the enclosed pre-addressed envelope. You may also apply for the Homestead Exemption at that link or receive assistance at the Assessor's Office in the Courthouse from 8:00a.m. To 5:00p.m. Monday - Friday.

WHEN TO FILE

West Virginia law requires that you report in writing all taxable property owned by you on July 1st of this year. **The assessment form must be filed each year and the deadline is October 1st.** West Virginia Code §11-3-10 also requires a penalty between \$25.00 and \$100.00, as well as interest penalties and the loss of appeal rights for the failure to return this completed form by the deadline.

If you own a business in West Virginia and did not receive a business property assessment form, please contact us. As a West Virginia Business owner your business personal property (i.e., furniture, fixtures, inventory and supplies) is subject to ad valorem taxes. This tax is based on property owned by your business on July 1st of each year.

FOR MORE INFORMATION:

Kanawha County Assessor's Office Departments

- Main Line (304) 357-0250
- Administrative Office Option 0
- Individual Personal Property Option 1
- Business Personal Property Option 2
- Homestead Exemptions Option 3
- Real Estate Appraisals Option 4
- Commercial Real Estate Option 5
- Natural Resources Option 6
- Mapping Option 7
- Dog Licenses Option 8

Emails: PersonalProperty@kanawha.us & BusinessPersonalProperty@kanawha.us

One Final Note:

The Assessor's job is to determine the appraised value of your property. The Assessor does not determine the amount of your tax bill. Your tax bill is calculated by the Sheriff's Tax Office, by multiplying the tax rate against your assessed value, which is 60% of the appraised value. The tax rate is determined by the Municipalities, the County Commission and the Legislature for the Board of Education.

Individual Property Tax Assessments

Instructions for Completing The Preprinted Property Tax Return



**Kanawha County Assessor
Kanawha County Courthouse
409 Virginia Street, East
Charleston, WV 25301**

Dear Taxpayer,

Once again we are happy to provide you with our pre-printed Personal Property Form for the next Tax Year. We are also excited to inform you the Personal Property Tax Forms are now available for on-line filing. Instructions are available at www.KanawhaCountyAssessor.com.

The enclosed form has a listing of all personal property information such as cars, trucks, boats, trailers, etc., that you were assessed for last year. All you need to do is review the form, list your real estate in the Real Estate Section, and if there are no other changes, sign and return it to us. If there are any changes from last year, you can make those in the space provided in each section.

This brochure was prepared to assist you in reviewing and completing this form. We have tried to answer the most frequently asked questions, however, if you need assistance, call any of the numbers listed at the end of this brochure and our staff will be happy to assist you.

You may return this form at your convenience, but please remember it must be filed with us no later than October 1, of this year.

Thank you for your cooperation and patience. We are constantly striving for ways to better assist you, the taxpayers. Your comments and suggestions are always welcomed and appreciated.

Sallie Robinson
Kanawha County Assessor

General Instructions

Please review your personal information. If anything is incorrect, strike through it and list your new information in the space provided.

Please verify that the personal property listed in each section is what you still owned on July 1 of this year.

If you no longer own any of the personal property listed in any section, draw a line through that item. To make the corrections or changes, mark a line through the incorrect item and write in the correct information beside it or in the space below. Enter the additional personal property not shown on this form but owned by you on July 1 of this year. If you need more space, attach an additional sheet of paper.

SECTION 1: VEHICLES AND OTHER PERSONAL PROPERTY

If not already listed provide the information on all personal property owned by you on July 1 of this year such as cars, vans, motorcycles, motor scooters, trucks, boats, boat trailers, truck campers, jet skis, etc. Indicate the manufacturer (Chevy, Ford, Honda, Bay liner, etc.) of your personal property under "MAKE". List the type of the Vehicle (Cavalier, Escort, Caravan, etc) under "MODEL". List the year of the property under "YEAR". Verify or list the vehicle identification number (VIN) for each vehicle you own under the section marked "VIN". The vehicle

identification number can be found on your insurance certification, state registration card, or located on the dashboard on the driver's side of your vehicle. Please list your plate number under "PLATE #". Please also list your mileage under "MILEAGE". If you are listing a motorcycle, boat, camper or other such property, indicate the series/length in the "CAMPER/BOAT/ATV SERIES" section. Providing your VIN, plate number, and series model allows for more accurate valuation of your property. You may list the value of the personal property you own under "OWNERS VALUE"; however, the law requires the Assessor to value your property with nationally recognized pricing guides. Consideration will be given for unusual circumstances such as high mileage, which would affect that value of your property if you provide proper documentation. **DO NOT LIST LEASED VEHICLES.** (Leased vehicle Information is provided to us by the leasing company).

SECTION 2: MOBILE HOMES

If not already listed, provide the information about your mobile or manufactured home in the appropriate spaces. If your mobile or manufactured home is not located on your property, list the property owners name in the space provided. If this property is located on your land, indicate "SELF" as the name of the landowner. Indicate whether you are residing in your mobile or manufactured home, if you rent it to someone else, or if you use it for other purposes. Also list any extras you have with your mobile home by checking all that apply. For porches, patios, decks, and storage buildings, list their size in the space provided.

SECTION 3: REAL ESTATE

List the real estate you own in Kanawha County in this section. Attach additional sheet if necessary. Also, list any improvements or changes valued at \$1,000.00 or more made to your property in the past 12 months. Mark whether this property is owner occupied or used for other purposes. This information allows us to apply the proper classification and tax rate to your property.

Property classifications are as follows:
CLASS 2: - All property owned, used, and occupied by the owner exclusively for residential purposes (*Vacant property and property in which family members reside with or without rent are not eligible for this classification) or all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants and mobile homes occupied by the owner;
Class 3 – All real and personal property situated outside of municipalities, exclusive of Classes 1 and 2; and
Class 4 – All real and personal property situated inside of municipalities, exclusive of Classes 1 and 2.

Finally, list any mobile homes, cabins or other buildings that are on your land, but not owned by you.