### STATE OF WEST VIRGINIA

Office of County Assessor Commercial Business Property Return (rev. 2018)

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

THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, 2020 BUT NO LATER THAN SEPTEMBER 1, 2020. 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.

		ACCT#			
The following is a complete and accurate report of	all property owned by the undersigned at the	his location on July 1, 2020			
Γhis business is in the County of	; District of	; Town/City of			
RASIC RUSINESS INFORMATION					

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	PHONE ( )
(FEIN) REQUIRED: BUSINESS REGISTRATION ACCOUNT ID:	(PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA (IF NOT THE SAME AS MAILING ADDRESS)
PRIMARY OWNER NAME AND ADDRESS (IF NOT SAME AS MAILING ADDRESS)	ADDRESS
NAME	CITY
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	MACI	MACHINERY & EQUIPMENT			FURNITURE & FIXTURES		
PURCHASED	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	
CURRENT 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							
PREVIOUS YR. 2009							
PREVIOUS YR. 2008							
PREVIOUS YR. 2007							
PREVIOUS YR. 2006							
2005 AND PRIOR							
TOTAL							

YEAR	LEASEHOLD IMPROVEMENTS			COMPUTER EQUIPMENT		
PURCHASED	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
CURRENT 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						
PREVIOUS YR. 2009						
PREVIOUS YR. 2008						
PREVIOUS YR. 2007						
PREVIOUS YR. 2006						
2005 AND PRIOR						
TOTAI	,					

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			

VEHICLES (PP16), TRAILERS, BOATS, AIRCRAFT (PP13 or PP17) & MOBILE HOMES (CA12, CA24 & PP13)										
(Provide Additional Copies for Each Location)										
SCHEDULE E										
Property Location: Street Address City Zip Code										
	Street Address City Zip Code									
(List only those properties that are titled in the name of the business as shown on Page 1. Property you are leasing must be reported on Page 2 in section titled <b>Report of Property You Lease from Others</b> . 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	· Identific	cation Nu	umbers can be found on the r	egistration card	d. List all vehicl	es such a	as boats,	boat trailers	s, 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 trailers used in Interstate Commerce. <b>DO NOT</b>										
INCLUDE VEHICLES WITH APPORTIONED PLATES.  TYPE   MAKE   MODEL   YEAR   MOBILE HOME DIMENSIONS OR   TRUCK GROSS   ACQ.   ACQ.   OWNER'S   ASSESSOR'S										
				VEHICLE ID NUME	BER V	EHICLE WGT	DATE	COST	VALUE	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 as "all aircraft owned or leased by commercial airlines or private carriers, or any parts, materials or items used in the construction, maintenance or repair of aircraft which are, or are intended to become, affixed to or a part of an aircraft or of an aircraft's engine or of any other component of an aircraft, used as such, by a repair station as defined under Part 145 of Title 14 of the United States Code of Federal Regulations, or any succeeding regulations issued by the Federal Aviation Administration or any successor agency." If you have reported property on "Schedule E" which you believe to be special aircraft property, enter the dollar value of the property at 100% 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.										
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INCOMPLETE CONSTRUCTION SCHEDULE F (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 DESCRIPTION OF PROPERTY					f such buildings by year of construction.  ACQUISITION OWNER'S ASSESSOR'S					
DESCRIPTION OF PROPERTY				COS			LUE	USE		
BUILDINGS, ADDITIONS, OR IMPROVEMENTS NOT FINISHED AT MATERIAL COST										
SALVAGE VALUE MACHINERY AND EQUIPMENT SCHEDULE G (PP13 or PP17)										
This is machinery and equipment which has been fully depreciated and <b>is no longer used as part of a production process</b> . 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 ACQUISITION OWNER'S DATE COST VALUE							ASSESSOR'S USE			

### 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 Pascurges of the Office of Air Quality, both of the Division of Environmental Protection, as a pollution control

facility. If the pollution control facil Resources or the Office of Air Quality	ity is not on the pre	-approved po	llution equ	iipment list, a let					
LOCATION OF PROPERTY	N OF PROPERTY DESCRIPTION			YEAR INSTALLED	ACQUISITION COST	ASSESSOR'S USE			
OTHER INFORMATION REQUIRED WITH THIS RETURN									
Type of Business Entity (Check One):	Corporation	Partnership	р	Sole Proprietor [	Other				
Description of Business Activity:									
Enter Federal Employers Identificat	tion 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 🗌	(Explai	n)					
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.									
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Signed		Title			Date/_	/			