

Dear Ohio County Business Owner:

WV Code §11-3-12 & §11-3-15 - It is your responsibility as a business owner to File the Commercial Business Property Return to the Assessor's Office by **SEPTEMBER 1 Deadline.**

A Fine of \$25 to \$100 for late filers after the September 1 will be added to the tax bill. Per West Virginia State Code § 11-3-10. Most importantly, the filer forfeits the right to challenge erroneous or overestimated values.

Filers who do not file will have a **10% increase** added to the prior tax year's value. The filer forfeits the right to challenge erroneous or overestimated values.

**IF YOU DO NOT REPORT THE CLOSURE OF THE BUSINESS, YOU WILL CONTINUE TO BE ASSESSED AS A NONFILER UNTIL SUCH TIME AS YOU REPORT THE CLOSURE**

If you are no longer in business, you must return the enclosed form. The form must be **SIGNED**; include the date of business closing, and disposition of business assets to have your account deleted from our records.

**Please Note:** If your accountant will be filing this return for you, please forward the blue form to him/her for completion

Do I have to complete all schedules/sections?

**Yes**, you must complete all schedules/sections of the return.

If they do not apply, list **none**.

**DO NOT RETURN BLANK FORMS.**

**“See attached”** will be accepted only if attachment is the same format as the section to which it applies. **Must have totals, if no totals provided the report will be rejected.**

**§11-3-10. Failure to list property, etc. results Collection of penalties and forfeitures.**

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**Basic Business Information (Front Page)**

- Fill out accurately and completely to insure property assessment and billing.
- If a printed label is on the form, please verify that the information is correct. If not, make any necessary corrections.

**Property you lease from others (Front Page)**

- **Property “in charge of but not owned”**
- Examples not limited to machinery, data processing equipment, vending machines, etc.

**Real Estate (Front Page)**

- List all Ohio County Real Estate Property owned by your company.
- Item1 Description District, Map and Parcel Number

**Building on Leased Land (page 1)**

- own any buildings situated on land owned by someone else,
- list the name and address of the land owner.

If possible, please provide the District, Map and Parcel Number for the land on which the building is located.

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**Schedule A**

**Machinery & Equipment, Furniture & Fixtures, Leasehold Improvements and Computers**

Must have information:

- Year Purchased (benefit from depreciation schedules.)
- Acquisition Cost

Property that is owned and still in use, which has been fully depreciated or written off, **must be reported on Schedule A.**

Property which has been fully depreciated and is NO LONGER USED as part of the production process should be reported on Schedule G.

**What are leasehold improvements?**

Leasehold improvements are any permanent improvements and/or additions to leased property, exclusive of buildings, which have been made by the lessee. Some examples of this would be adding a bathroom, a commercial exhaust system, or additional interior walls.

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**Schedule B**

**Inventory, Consigned Inventory, Parts and Supplies included Vehicle-Mobile Home-Manufactured Home Dealers**

Taxpayer is to report consigned goods, supplies, parts and all inventory of merchandise for resale; in warehouse or in storage.

Dealers of new and used motor vehicles, motorcycles, RV's, trailers, mobile homes and manufactured homes are required to complete and attach the “Vehicle Dealers Inventory Worksheet” in place of Schedule B. Please read the instructions on this worksheet, as some exemptions apply.

**Warehouse Freeport Tax Amendment**

- **Acquisition Cost need to be fill out or it will not have the Warehouse Freeport tax attached.**

“Personal Property which is moving in interstate commerce through or over the State of WV, or which 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 with transportation begins or afterward, shall be exempt from ad valorem taxation. Provided, that property shall be deprived for such exemption if a new or different product is created. This exemption generally applies to industrial accounts that are assessed by the State. **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 national resources held for the manufacturing and sale of energy”**

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**Schedule C**

**Machinery & tools in process of installation**

Machinery or tools purchased but not installed are reported here.

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**Schedule D****Other Personal Property**

This section is to cover personal property not covered by a special section on the form.

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**Schedule E****Vehicles, Trailers, Boats, and Mobile Homes**

**DO NOT REPORT APPORTIONED PLATES.**

**Must Have Information:**

- must complete listing of all **licensed and unlicensed** vehicles titled in the name of the company. All industrial vehicles (i.e., dump truck, backhoe, crane, lowboy, etc.)
- **including year of acquisition and acquisition cost.**
- make, model, year, VIN number, plate number, gross vehicle weight,
- Trailers should also include length and type of trailer

**If you have more than six vehicles, you are required to complete an “Itemized Fleet Vehicle Report”.**

**Failure to provide the VIN or PLATE information will result in forms being returned for completion. A penalty may be applied for late returns or non-filers**

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**Schedule F****Incomplete Construction**

Material costs for these building, addition, or improvements which are incomplete and hence have not been assessed as real property must be report. A rider must be attached to this statement showing the address of such buildings by year of construction.

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**Schedule G****Salvage Value Machinery and Equipment**

This is the 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”.

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**Schedule H****Pollution Control Facilities**

All pollution control facilities installed after July 1, 1973 and approved by the Water Resource Division of DNR or Air Pollution Control should be listed, with location, year installed and original cost. The

State Tax Department provides our office with a list of all qualified equipment.

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**Other Information required with this Return**

**Type of business entity:** Check one

**Description of Business Activity:**

Please describe the basic type of business that you are operating. This is very important to categorizing your business for depreciation of Schedule (A) assets.

**REQUIRED** Federal Employers Identification Number (FEIN)

**North American Industry Classification System:**

Please list the four-digit NAICS code for your business if it is known. If unsure or not familiar with NAICS codes, leave this section blank. Our office will assign a code appropriate for your type of business as described above.

**Depreciation Schedule & Balance Sheet**

In lieu of a balance sheet, a profit or loss statement from your Federal Income Tax Return may be submitted. **Failure to attach these items will be ground upon which the County Assessor may reject this report.**

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- ❖ If your accountant will be filing this return for you, please forward the blue form to him/her for completion.
- ❖ Return labeled form that is signed and dated to:

OHIO COUNTY ASSESSOR  
1500 CHAPLINE ST STE 204  
WHEELING, WV 26003-3553

Completed reports must be returned to my office by **September 1, 2025 deadline.**

**If you have questions,  
contact Business Personal  
Property Staff:  
(304) 234-3626 Option 1**

**Thank You,**

*Liffany P. Hoffman*

**Assessor of Ohio County**

**PLEASE READ**

# INSTRUCTION

## For your Ohio County State of WV Commercial Business Property Return



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**OHIO COUNTY ASSESSOR OFFICE  
1500 CHAPLINE STREET STE 204  
WHEELING WV 26003-3553  
304-234-3626**