

## COMMON ERRORS THAT MUST BE AVOIDED

- Do **NOT** report vehicles with apportioned plates to your local assessor's office.
- Tax years in Schedule A need to be listed sequentially starting with the current year. **Do NOT skip years.**
- Do **NOT** write in "Assessor's Use" column.
- Always list the property you own July 1st (unless you have a Rental Car Inventory or if you are a Vehicle Dealership, reference worksheets provided with the return for instructions).
- **Additional Equipment** added to vehicles must be listed separately along with their individual purchase date and purchase price.
- **DO NOT** send in a blank return with a note stating all the property the business has is the same. The return must be filled out with all documentation required.

## WHERE DO YOUR PROPERTY TAX DOLLARS GO?

Over 70% of property tax dollars go to schools and education. County government receives approximately 20% which is used to support the Court House and various services such as:

- Community Development
- Health Department
- County Law Enforcement
- Water and Sewage
- Parks and Recreation
- Canine Adoption Center
- 4-H Camp
- Libraries
- Public Transit
- Emergency Services
- Social Services
- Senior Citizens
- Chestnut Ridge Camp
- Mason-Dixon Park

## DATES TO REMEMBER

**Assessments Begin July 1st**  
**Assessment Forms Due September 1st**

## FOR MORE INFORMATION

**Contact our office  
at the following numbers:**

**Business Assessments (Personal Property)**

Bryan: 304-291-7224 or bhose@assessor.org

Natasha: 304-291-7205 or NGoodwin@assessor.org

**Real Property**

Jim, John or Susan: 304-291-7279

**Personal Property**

304-291-7222

**Mineral Assessments**

Jim: 304-291-7228

## Monongalia County Levy Rates for Tax Year 2015

### Class III & IV Properties

DISTRICT MUNICIPALITY	STATE LEVY	COUNTY LEVY	SCHOOL LEVY	MUNICIPAL LEVY	TOTAL LEVY
Battelle	.0100	.4800	1.5320		2.0220
Cass	.0100	.4800	1.5320		2.0220
Clay	.0100	.4800	1.5320		2.0220
Clinton	.0100	.4800	1.5320		2.0220
Grant	.0100	.4800	1.5320		2.0220
Morgan	.0100	.4800	1.5320		2.0220
Osage	.0100	.4800	1.5320		2.0220
Union	.0100	.4800	1.5320		2.0220
Blacksville	.0100	.4800	1.5320	.5000	2.5220
Granville	.0100	.4800	1.5320	.4300	2.4520
Star City	.0100	.4800	1.5320	.5000	2.5220
Westover	.0100	.4800	1.5320	.3908	2.4128
Morgantown	.0100	.4800	1.5320	.5000	2.5220

# IMPORTANT INFORMATION for Monongalia County Business Owners



## Assessor's Office

243 High Street - Room 215  
Morgantown, WV 26505

Phone: 304-291-7224

Fax: 304-291-7220

Website: [www.assessor.org](http://www.assessor.org)

## Office Hours

Monday 9AM-7PM

Tuesday-Friday 9AM-5PM

Dear Business Taxpayer:

As a business owner in West Virginia, your business personal property is subject to ad valorem taxes. **You are required under West Virginia law to complete Form STC 12:32C - “Commercial Business Property Return” and return it to our office on or before September 1st.** The filing deadline is established by law and is extremely important. State law allows the Assessor to prepare estimated returns for those businesses who do not respond on time. Those who file late or who fail to file, will have their taxes based on estimated values, and **forfeit the right to challenge erroneous or over-estimated values.** Under West Virginia law, it is your responsibility to see that your assessment is properly filed. If you have an accountant prepare your form, you are still responsible for seeing that this form is filed with our office.

Failure to file may cause complications with vehicle license renewal, as vehicles are not carried forward automatically from year to year. Also, non-filers may be subject to an additional penalty of \$25-\$100. This penalty is mandated by the West Virginia State Tax Department under WV code 11-3-10.

We have prepared this brochure to assist you in fulfilling your obligations as a business taxpayer. Our office is trying to make this process easier for the business taxpayers of Monongalia County. Your comments and suggestions are always welcome and your cooperation will be appreciated.

Sincerely,

**Mark A. Musick** — Assessor, Monongalia County

Your assessor does not set your property tax. Your tax bill is determined by multiplying a tax rate against your assessed value (60% of market value). Remember, the assessor determines your assessed value and the levy rate is determined by the legislature (for the Board of Education), the county commission and the municipalities. Levy rate sheets are prepared for your convenience and may be obtained in the Assessor’s Office.

## WHAT IS PERSONAL PROPERTY?

- Personal property is the tangible assets used in operation or held as salvage in the operation of a business.

## WHY DO BUSINESSES FILE PERSONAL PROPERTY FORMS?

- WV law requires that all businesses with personal property file form STC 12:32 C. It is the taxpayer’s responsibility to provide a complete list of all assets to the Assessor.

## WHO MUST FILE THE FORM?

- Any business that hold tangible assets being used in operation or held as salvage.

## WHAT OTHER FORMS MUST BE FILED?

- Vehicle, motorboat and farm equipment dealers must file a Dealers Inventory Worksheet along with an Income Statement.
- Rental Car companies must file a Rental Car Inventory Worksheet.

## HOW DO I GET THESE FORMS?

- The Assessor’s office will mail these forms to all businesses, with active accounts, the first week of July. The forms can also be found at the Assessor’s office or downloaded from [www.assessor.org](http://www.assessor.org). Failure to receive a tax form does not relieve the taxpayer of the requirement to file.

## WHAT DO I NEED TO SEND WITH THE BUSINESS PROPERTY RETURN?

- Asset Detail, containing the purchase date and the cost of the property
- Balance Sheet
- Depreciation Schedule

## DO I HAVE TO COMPLETE ALL THE SCHEDULES OF THE FORM?

- Yes
- Your return may be rejected if it is not filled out correctly and completely.
- Your business must file for the assets held in the county on July 1st, even if the business is not operating or closed.

## WHEN DO I FILE?

- Businesses must file for the assets held on July 1st of the current year.
- All Commercial Business Property Returns must be received in the Assessor’s Office by September 1st each year.

## HOW DO I CONTACT SOMEONE WITH MY QUESTIONS ABOUT THE FORM?

- Contact us by phone at 304-291-7224 or 304-291-7205.
- If you need help, please contact us before the filing deadline and assessments are estimated.

## WHAT HAPPENS IF I DO NOT FILE?

- The Assessor will estimate a valuation, and create a bill based on the best information available.
- A penalty for not filing the tax form will be included in your tax assessment valuation.
- Vehicles will not be carried forward onto estimated bills. This may cause complications with vehicle license renewals.
- Assessments filed by the staff could include errors which may not be resolved in your favor.