

## Monongalia County Assessor County Court House 243 High Street Morgantown, West Virginia 26505 (304) 291-7222



Mark A. Musick Assessor

Transient vendors,

Thank you for choosing Monongalia County as a place of business. On behalf of the Monongalia County Assessor's Office, I would like to welcome you to the community and share that I look forward to working with you. As per West Virginia Code §11-5-8, all transient vendors are required to report goods in order to comply with WV tax law. Transient vendors are defined as any person (individual, partnership, or cooperation) who does not maintain a residence or place of business in West Virginia but brings property into the state to sell to consumers. The wholesale value of any goods for sale should be reported to the assessor. Merchandise will be assessed at 60% of wholesale value. The assessed value will then be multiplied by the applicable county levy rate to determine the annual tax of your merchandise.

For your convenience, we have included a Commercial Business Property Reporting form. This form should be used to record your inventory and should then be returned to the Monongalia County Assessor's Office. It is essential that all transient vendors comply with this reporting requirement. In the event that the assessor does not receive this form, an inventory value will be determined by the assessor.

I thank you in advance for your cooperation and encourage you to contact the Monongalia County Assessor's Office with any question or concerns.

Mark Musick

Monongalia County Assessor

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## **Assessor of Monongalia County**

## **Transient Vendor Invoice**

Tax Year:
Date:
Vendor Name:
Vendor Address:
Vendor Location:
Doclared Value
Declared Value:
Assessed Value:
Tax Due:
Tax Paid:
Balance Due:
Sinned
Signed,
Mark Musick
Assessor, Monongalia County