

**STATE OF WEST VIRGINIA  
Tax Department  
Industrial Business Property Return**

For Internal Use
NAICS

THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN OCTOBER 1. PLEASE RETURN TO:  
WEST VIRGINIA STATE TAX DEPARTMENT, APPRAISAL SERVICES SECTION, P.O.BOX 2389, CHARLESTON, WV 25328-2389

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, \_\_\_\_\_.

This business is in the County of \_\_\_\_\_; District of: \_\_\_\_\_; Town/City of: \_\_\_\_\_.

BASIC BUSINESS INFORMATION			
<b>(PP11) BUSINESS NAME AND MAILING ADDRESS</b>		<b>(PP51) AGENT OR PREPARER'S NAME AND ADDRESS</b>	
NAME		NAME	
ADDRESS		ADDRESS	
CITY		CITY	
STATE	ZIP CODE	STATE	ZIP CODE
PHONE ( )	EXTENSION	PHONE ( )	EXTENSION
PRIMARY OWNER NAME AND ADDRESS (IF NOT SAME AS MAILING ADDRESS)		PLACE WHERE RECORDS ARE KEPT	
NAME		PHONE ( )	
ADDRESS		<b>(PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA (IF NOT THE SAME AS MAILING ADDRESS)</b>	
CITY		ADDRESS	
STATE	ZIP CODE	CITY	
PHONE ( )	EXTENSION	STATE	
		ZIP CODE	

Return is to be filed by **all** Industrial Property owners. The law provides that every incorporated or unincorporated industrial property owner, foreign or domestic, liable to taxation shall make a report in writing to the State Tax Department. **West Virginia Code § 11-1C-10** defines **Industrial Property** as real and personal property integrated as a functioning unit intended for the assembling, processing and manufacturing of finished or partially finished goods.

**(PP13) REPORT OF PROPERTY YOU LEASE FROM OTHERS**  
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, and estimated value. Attach additional sheets if needed.

NAME, ADDRESS AND TELEPHONE NUMBER OF PROPERTY OWNER	TYPE OF PROPERTY	GROSS ANNUAL RENT	ESTIMATED VALUE	TAX DEPT 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	TAX DEPT 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	TAX DEPT USE

**(PP13 or PP17) BUILDINGS ON LEASED LAND**  
Buildings 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	TAX DEPT 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.



**PROPERTY INFORMATION**

**SCHEDULE C MACHINERY & TOOLS IN PROCESS OF INSTALLATION**  
(PP13 or PP17)

Machinery or tools purchased but not yet installed are reported here.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	TAX DEPT USE
MACHINERY IN PROCESS OF INSTALLATION OR CONSTRUCTION			
TOOLS IN PROCESS OF INSTALLATION OR CONSTRUCTION			

**SCHEDULE D OTHER PERSONAL PROPERTY**  
(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, etc. If you need additional space, please attach a list with acquisition date, acquisition cost and owner's value.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	TAX DEPT. USE
STORAGE BUILDINGS				
FURNITURE & FIXTURES IN PROCESS OF CONSTRUCTION				
OTHER PERSONAL PROPERTY - DESCRIBE				
	TOTALS			

**SCHEDULE E INCOMPLETE CONSTRUCTION**  
(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 such buildings by year of construction.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	TAX DEPT. USE
BUILDINGS, ADDITIONS, OR IMPROVEMENTS NOT FINISHED AT MATERIAL COST			

**SCHEDULE F SALVAGE VALUE MACHINERY AND EQUIPMENT**  
(PP13 or PP17)

This is 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." If you need additional space, please attach a list with acquisition date, acquisition cost and owner's value.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	TAX DEPT. USE

**SCHEDULE G POLLUTION CONTROL FACILITIES**  
(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 Resources or the Office of Air Quality, both of the Division of Environmental Protection, as a pollution control facility. If the pollution control facility is not on the preapproved pollution equipment list, a letter from either the Office of Water Resources or the Office of Air Quality, as the case may be, must accompany this form.

LOCATION OF PROPERTY	PERMIT #	DESCRIPTION OF PROPERTY	YEAR INSTALLED	ACQUISITION COST	TAX DEPT USE

**SCHEDULE H MOLDS, JIGS, DIES, FORMS, PATTERNS, TEMPLATES**  
(PP13 or PP17)

Complete the molds, jigs, dies, forms, patterns and templates worksheet supplied with the return and transfer the total acquisition cost and total owner's value from the worksheet to the schedule below.

DESCRIPTION OF PROPERTY	TOTAL ACQUISITION COST	OWNER'S COST	TAX DEPT. USE
1. Specialized Manufacturing Production Property			
2. Specialized Non-Manufacturing Property			

