



**PROPERTY INFORMATION**

**SCHEDULE A  
(PP13 or PP17)**

**MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD IMPROVEMENTS**

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 PURCHASED	MACHINERY & EQUIPMENT			FURNITURE & FIXTURES		
	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
CURRENT YR. 2026						
PREVIOUS YR. 2025						
PREVIOUS YR. 2024						
PREVIOUS YR. 2023						
PREVIOUS YR. 2022						
PREVIOUS YR. 2021						
PREVIOUS 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						
2011 AND PRIOR						
TOTALS						

YEAR PURCHASED	LEASEHOLD IMPROVEMENTS			COMPUTER EQUIPMENT		
	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
CURRENT YR. 2026						
PREVIOUS YR. 2025						
PREVIOUS YR. 2024						
PREVIOUS YR. 2023						
PREVIOUS YR. 2022						
PREVIOUS YR. 2021						
PREVIOUS 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						
2011 AND PRIOR						
TOTALS						

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: \_\_\_\_\_

**PROPERTY INFORMATION**

**SCHEDULE B INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES (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 CONSIGNORS OR FURTHER 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				
<b>TOTALS</b>				

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 \_\_\_\_\_

**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	ASSESSOR'S 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, 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				
<b>TOTALS</b>				

**SCHEDULE E VEHICLES (PP16), TRAILERS, BOATS, AIRCRAFT (PP13 or PP17) & MOBILE HOMES (CA12, CA24 & PP13) (Provide Additional Copies for Each Location)**

Property Location: \_\_\_\_\_  
 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 1 in section titled **Report of Property You Lease from Others**. 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 Identification Numbers can be found on the registration card. List all vehicles such as boats, boat trailers, 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. **DO NOT INCLUDE VEHICLES WITH APPORTIONED PLATES.**

TYPE	MAKE	MODEL	YEAR	MOBILE HOME DIMENSIONS OR VEHICLE ID NUMBER	TRUCK GROSS VEHICLE WGT	ACQ. DATE	ACQ. COST	OWNER'S VALUE	ASSESSOR'S 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 to be "all aircraft owned or leased by commercial airlines or private carriers." Private carrier means "any firm, partnership, joint venture, joint stock company, any public or private corporation, cooperative, trust, business trust or any other group or combination acting as a unit that is engaged in a primary business other than commercial air transportation that operates an aircraft for the transportation of employees or others for business purposes." If you have reported aircraft on "Schedule E" which you believe to be special aircraft property, enter the dollar value of the aircraft at 100 percent 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.**

