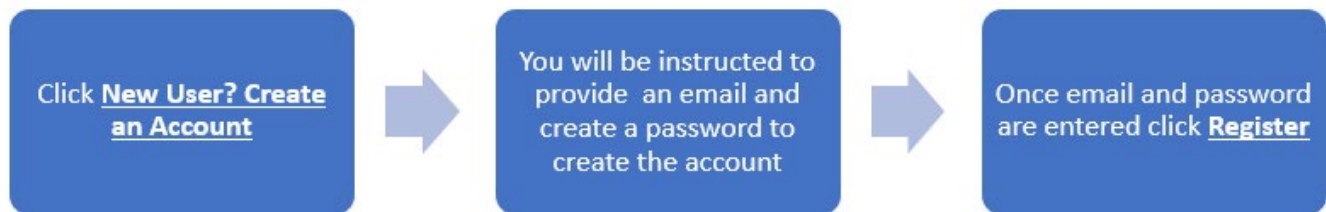


# Smartfile- Commercial Personal Property Filing New Account

This document will provide a brief overview of how to file your **Commercial Personal Property Return** for **new accounts** on our online portal. This filing is only intended for taxpayers that do not have an account established and is the first time filing a return (Paper or online) for the business.

**Before you can complete any filings, you must create an account on our smartfile system.** Please go to <https://smartfile.ias.wvtax.gov/> and follow the steps below



SmartFile

## Account Registration

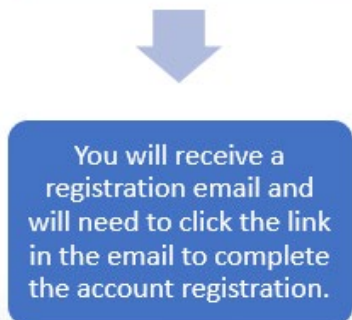
To register for a new account, complete the information below and click the Register button.

**Email**

**Password**

8-character minimum; case-sensitive

Register

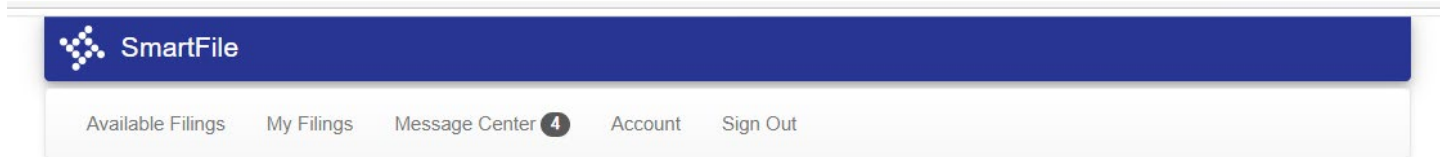


**Please note: If you do not receive the registration email, please contact the assessor's office for the county you are attempting to submit the filing. Their contact details can be found at the link below:**

<https://tax.wv.gov/Business/PropertyTax/Pages/PropertyTaxCountyAssessors.aspx>


Once you have completed the sign-up steps you can now begin submitting a filing.

1. Please go to <https://smartfile.ias.wvtax.gov/> and log in with your account information.
2. You will be taken to the available filings page. Find your desired filing and click the name of the filing to begin.

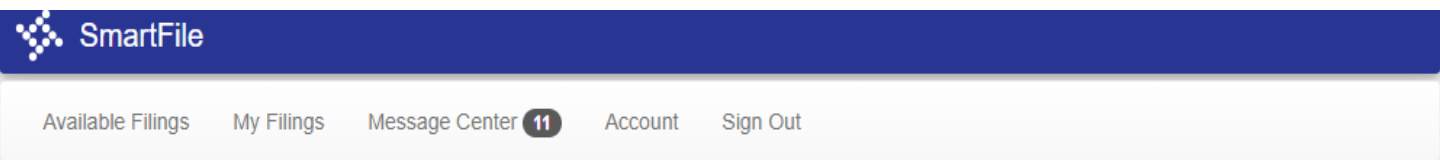


SmartFile

Available Filings My Filings Message Center **4** Account Sign Out

NEW ACCOUNTS ONLY 2027 Personal Property Return - Commercial 

THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1. Available for Brooke, Cabell, Kanawha Lewis, Pleasants, Upshur, Webster, Wetzel, and



SmartFile

Available Filings My Filings Message Center **11** Account Sign Out

## Commercial Personal Property Return


THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN SEPTEMBER 1. FILING LATE OR FAILURE TO FILE MAY RESULT IN A PENALTY OF \$25 TO \$100.

Return is to be filed by **all** non-utility businesses; incorporated, except Railroad, Telegraph and Express Companies, Telephone Companies, Pipe Line, Car Line Companies and other Public Utility Companies. The law provided that every incorporated or unincorporated Company, foreign or Domestic liable to taxation shall make a report of his property, in writing, to the Assessor whether called upon by the assessor or not. **West Virginia Code** Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. **PERSONAL PROPERTY NOT OWNED** – If you have possession charge or control of any personal property as executor, administrator, guardian, committee, trustee, receiver, bailee, agent, attorney or in any representative or fiduciary capacity, you must file a separate report with the assessor. Banks, Realtors, Property Managers, or others in charge of leasing or renting real estate are required to make a complete list of all furniture, fixtures and other personal property and an itemized list of the items.

[Begin Filing](#) 

**Please note: Red asterisk (\*) indicates this is a required field and cannot be left blank.**

3. After clicking begin filing you will now have access to the Commercial Personal Property return and can now enter the information for the new business. You must indicate what county the business is located in.



Available Filings   My Filings   Message Center **4**   Account   Sign Out

Contact Info   Business Info   Property Leased from Others   Real Estate   Real Estate Cont.   Buildings on Leased Land   Schedule A

Incomplete Construction   Inventory   Machinery and Tools   Other Personal Property   Vehicles   Aircraft   Rolling Stock

Mobile Homes   Salvage   Pollution Control Facilities   Sheep and Goats   Declaration   Attachments   Submit

### BASIC BUSINESS INFORMATION

Account #:  
Tax Year: 2027

[Need Help?](#)

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, 2026. This business is in the County of

\*

(PP11) BUSINESS NAME AND MAILING ADDRESS

**BUSINESS NAME:**

\*

**DOING BUSINESS AS:**

**CARE OF:**

**DESCRIBE BUSINESS BELOW:**

\*

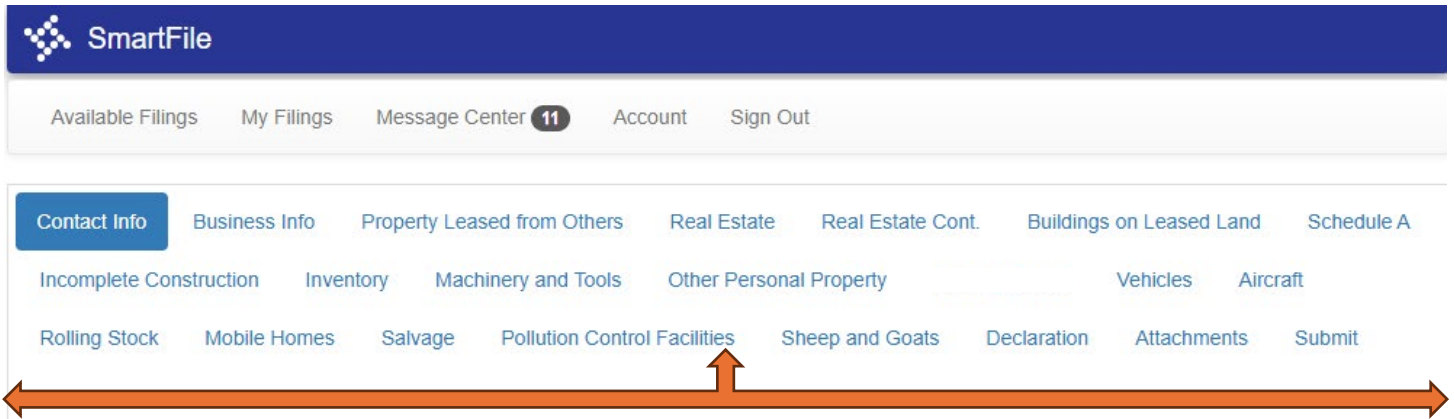
**BUSINESS MAILING ADDRESS:**

<input type="text" value="No."/>	<input type="text" value=""/>	<input type="text" value="Street or PO BOX"/>	<input type="text" value=""/>	<input type="text" value=""/>
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="Unit No."/>		
<input type="text" value="City"/> *	<input type="text" value="State"/> *	<input type="text" value="ZIP1"/> *	<input type="text" value="ZIP2"/>	

**PHONE:**  \*   **EXT.**    **Email**  \*

Check here if primary owner information is different than mailing name and address

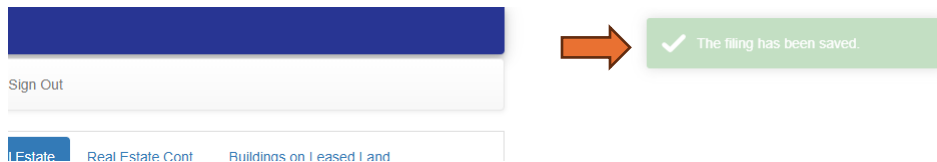
4. You will see each section of the return listed at the top of the screen.



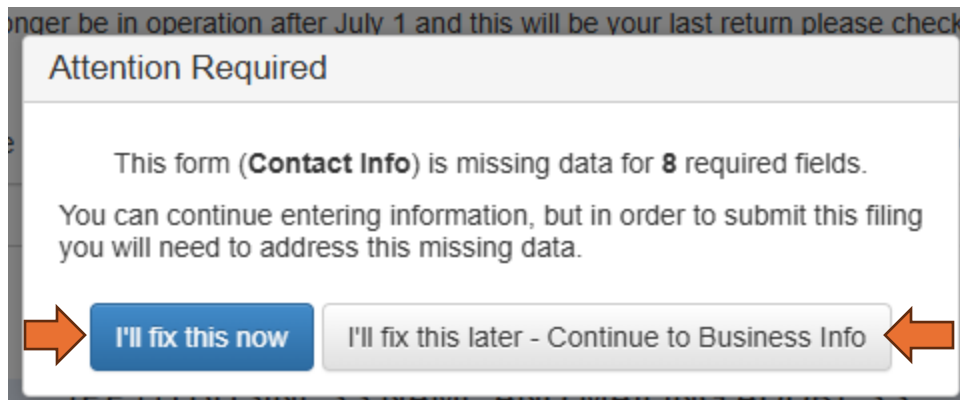
5. Once you have completed a section of the filing you will click next at the bottom of the screen.

A screenshot of a web form titled '(PP51) AGENT OR PREPARER'S NAME AND ADDRESS'. The form contains several input fields: 'AGENT/PREPARER'S NAME(S):' with two stacked text boxes; 'AGENT/PREPARER'S ADDRESS:' with fields for 'No.', a dropdown menu, 'Street or PO BOX', another dropdown menu, 'Unit No.', 'City', 'State', 'ZIP1', and 'ZIP2'; and 'PHONE:' with fields for the main number and 'EXT.'. There is a checkbox labeled 'Check here if physical location of business in West Virginia is different than mailing address'. At the bottom right, there are two buttons: 'Cancel Filing' and 'Next'. An orange arrow points down to the 'Next' button.

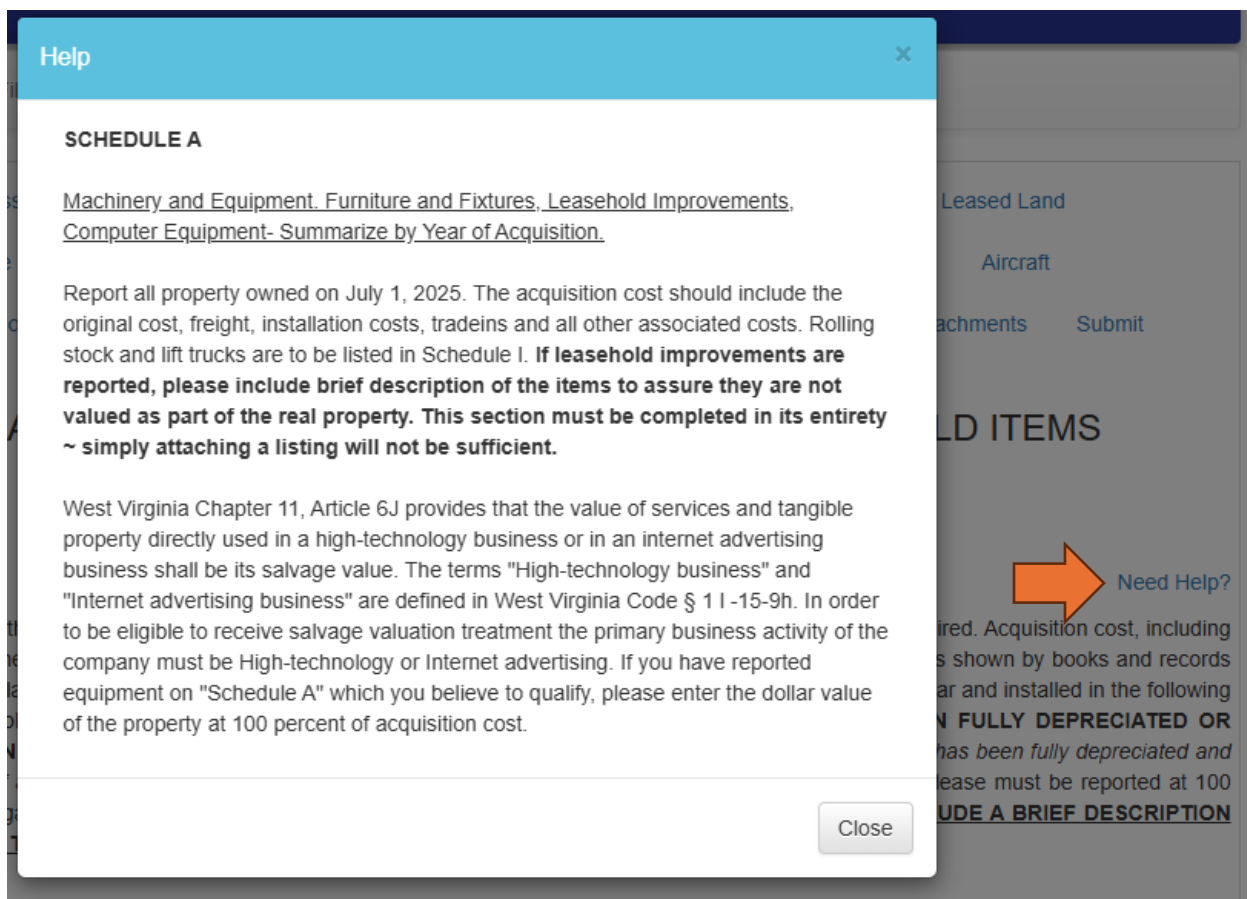
6. Your progress will automatically save after clicking next to advance to a new section



7. If you miss a required field, you will get an alert when you attempt to move onto a new section. You can choose to fix now while on that section or fix later. Please note these errors will have to be resolved before the filing can be submitted.



8. If you have any questions about a section, you can click help and will be provided detailed information on how to complete that section of the return.



9. Each section will have a brief description of what type of asset you need to report. You can add and remove assets as needed in each area. Once you have entered your information click next at the bottom. If you don't have any assets to report in a specific section, you will click next to skip to the next section of the filing.

Contact Info Business Info **Property Leased from Others** Real Estate Real Estate Cont. Buildings on Leased Land

Schedule A Incomplete Construction Inventory Machinery and Tools Other Personal Property Existing Assets Vehicles

Aircraft Rolling Stock Mobile Homes Salvage Pollution Control Facilities Sheep and Goats Declaration Attachments

Submit

### (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, estimated value.

#	Owner Name	Owner Address	Phone No.	Property Type	Gross Annual Rent	Estimated Value
1						
<b>Totals:</b>					0	0

1 - 1 of 1 items

10. On Schedule A section of the return you can add any new asset totals in the additions column. Once all the values are entered you will click calculate values at the bottom of Schedule A section then your final values will appear in Adjusted ACQ Cost column.

## SCHEDULE A: MACHINERY, EQUIPMENT, FURNITURE AND LEASEHOLD ITEMS

(PP13 or PP17)

[Need Help?](#)

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 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.**

### MACHINERY & EQUIPMENT

ACQUIRED	ACQ. COST	ADDITIONS	DISPOSALS	ADJUSTED ACQ. COST
2024		<input type="text"/>	<input type="text"/>	<input type="text"/>
2023		<input type="text"/>	<input type="text"/>	<input type="text"/>
2022		<input type="text"/>	<input type="text"/>	<input type="text"/>
2021		<input type="text"/>	<input type="text"/>	<input type="text"/>
2020		<input type="text"/>	<input type="text"/>	<input type="text"/>
2019		<input type="text"/>	<input type="text"/>	<input type="text"/>
2018		<input type="text"/>	<input type="text"/>	<input type="text"/>
2017		<input type="text"/>	<input type="text"/>	<input type="text"/>
2016		<input type="text"/>	<input type="text"/>	<input type="text"/>
2015		<input type="text"/>	<input type="text"/>	<input type="text"/>
2014		<input type="text"/>	<input type="text"/>	<input type="text"/>
2013		<input type="text"/>	<input type="text"/>	<input type="text"/>
2012		<input type="text"/>	<input type="text"/>	<input type="text"/>
2011		<input type="text"/>	<input type="text"/>	<input type="text"/>
2010		<input type="text"/>	<input type="text"/>	<input type="text"/>
prior years		<input type="text"/>	<input type="text"/>	<input type="text"/>

MACHINERY & EQUIPMENT TOTALS:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

Calculate Values

11. The last part of Schedule A is for the high technology business credit. Leave this blank if you are not claiming assets in this category. **(Please do not add totals from the above section in this field)**

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:	<input type="text"/>	Owner's Value:	<input type="text"/>
-------------------	----------------------	----------------	----------------------

12. On the inventory section of the filing you will enter the acquisition cost for the categories that apply to your business. Once you have completed entering your values you will hit calculate totals at the bottom of the section. **Please note that the section below the calculate button is only to be completed if you are requesting a freeport exemption and you will be required to upload documents verifying that you qualify for this exemption.**

INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES (PP13 or PP17) [Need Help?](#)

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, motorboats, 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 Worksheet in lieu of Schedule B.

COST OF INVENTORY AS OF JULY 1		
Address of Consignors or Further Description	Acquisition Cost	Owner's Value
<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>
INVENTORIES CONSIGN TO YOU		
Address of Consignors or Further Description	Acquisition Cost	Owner's Value
<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>
PARTS HELD FOR OWNER'S USE		
Address of Consignors or Further Description	Acquisition Cost	Owner's Value
<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>
SUPPLIES HELD FOR OWNER'S USE		
Address of Consignors or Further Description	Acquisition Cost	Owner's Value
<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>
TOTALS		
<input type="button" value="Calculate Totals"/>	Acquisition Cost	Owner's Value
	<input type="text" value="0"/>	<input type="text" value="0"/>

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 all 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 asset at 100 percent of acquisition cost.

Acquisition Cost:	<input type="text"/>	Owner's Value:	<input type="text"/>
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13. To add new assets to the Vehicle section of the return you will need to click add new asset and complete the fields. (Please note that more fields will be added once you select the vehicle type and enter the year manufactured.) If you enter something in error, you can select the row and click remove asset to delete any entries. The aircraft and rolling stock sections are completed in this same method.

- Contact Info !    Business Info    Property Leased from Others    Real Estate    Real Estate Cont.    Buildings on Leased Land
- Schedule A    Incomplete Construction    Inventory    Machinery and Tools    Other Personal Property    **Vehicles**    Aircraft
- Rolling Stock    Mobile Homes    Salvage    Pollution Control Facilities    Sheep and Goats    Declaration    Attachments    Submit

## VEHICLES

The following list should include any vehicles owned by the business on July 1. List cars, trucks, SUVs, vans, motorcycles (show CCS), scooters, mobile campers, motor homes, boats and trailers, utility trailers, dozers, backhoes, welds, recreational 4-wheelers. Include unlicensed vehicles. (Do not list leased vehicles) VIN is required for accurate validation.

click 'Add' for each new vehicle to add it to the list.

#	Type	Make	Model	Year	ID/VIN	Acq. Cost	Owner's Value	Reconstructed ...
1								

1 - 1 of 1 items

Enter information for Asset # 1:

Vehicle Type:

Year Manufactured:

VIN:  \*

Make:  \*

Model:  \*

Body:

Check here if reconstructed title

Year Acquired:  \*

Acquisition Cost:  \*

Owner's Value:

Mileage:

Previous
Cancel Filing
Next

14. For the mobile homes, salvage and pollution control sections. You will click the add button to add any new assets for this section. Once clicked a line will appear for you to enter the asset information.

The image shows the SmartFile web interface. At the top is a dark blue header with the SmartFile logo. Below it is a navigation bar with links for Available Filings, My Filings, Message Center (with a notification badge of 11), Account, and Sign Out. The main content area has a horizontal menu with various sections: Contact Info, Business Info, Property Leased from Others, Real Estate, Real Estate Cont., Buildings on Leased Land, Schedule A, Incomplete Construction, Inventory, Machinery and Tools, Other Personal Property, Existing Assets, Vehicles, Aircraft, Rolling Stock, Mobile Homes (highlighted in blue), Salvage, Pollution Control Facilities, Sheep and Goats, Declaration, Attachments, and Submit. A large orange double-headed arrow is positioned below the Mobile Homes tab. Below the menu is the heading "MOBILE HOMES" and a "Need Help?" link. A paragraph of instructions follows, explaining that only properties titled in the business name should be listed, and that properties disposed of after July 1 are taxable. Below this is a note for existing accounts. The main area contains an "Add" button and a "Delete" button. Below these is a table with columns: #, Make, Model, Year, Length, Width, Purchased, Cost, Use, Landowner Name, and Vehicle Ide... The table has one row with the number "1" in the first column. Below the table is a pagination control showing "1" and "1 - 1 of 1 items". At the bottom are "Previous", "Cancel Filing", and "Next" buttons. Two orange arrows point to the "Add" button and the first cell of the table.

SmartFile

Available Filings My Filings Message Center 11 Account Sign Out

Contact Info Business Info Property Leased from Others Real Estate Real Estate Cont. Buildings on Leased Land  
Schedule A Incomplete Construction Inventory Machinery and Tools Other Personal Property Existing Assets Vehicles  
Aircraft Rolling Stock **Mobile Homes** Salvage Pollution Control Facilities Sheep and Goats Declaration Attachments  
Submit

## MOBILE HOMES

[Need Help?](#)

(List only those properties that are titles in the name of the business as shown on Business Information Tab. Property you are leasing must be reported in section titled **Report of Property You Leased from Others**. Properties disposed of after July 1 are taxable for the year and must be listed below.)

(For existing accounts, please make sure assets you add are not already listed in the **Existing Assets** section)

**Add** **Delete**

#	Make	Model	Year	Length	Width	Purchased	Cost	Use	Landowner Name	Vehicle Ide...
1										

1 - 1 of 1 items

**Previous** **Cancel Filing** **Next**

15. On the sheep and goats section you will enter the number of each livestock type and then click calculate total fee. This will give you the amount owed and directions on where the fee can be paid.

**SmartFile**

Available Filings   My Filings   Message Center **4**   Account   Sign Out

Contact Info   Current Property   Vehicles   Aircraft   Mobile Homes   Real Estate Owned   Real Estate Improvements  
Real Estate Other   Mobile Homes on Your Land   Dogs   Dog Fees   **Sheep and Goats**   Declaration   Attachments   Submit

### SHEEP AND GOATS

List number of sheep and goats of breeding age:

Sheep	<input type="text" value="5"/>	←
Goats	<input type="text" value="4"/>	←

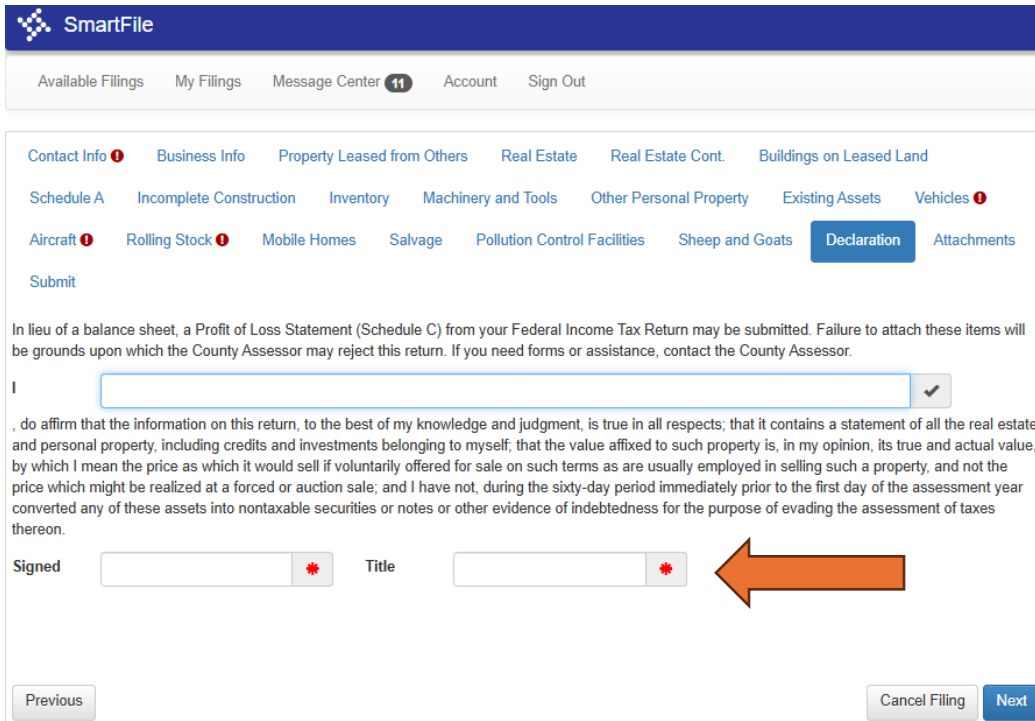
A \$1.00 fee should be included for each sheep or goat head.

Total Fee: \$9 ←

**MORGAN COUNTY FEES:**

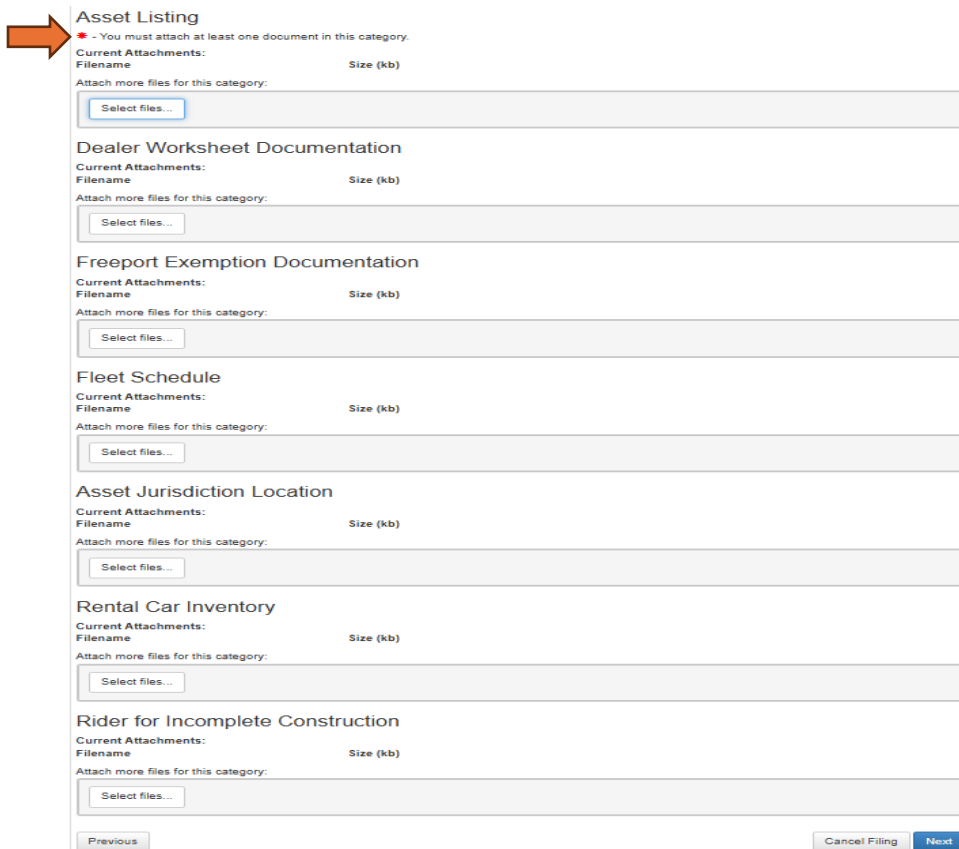
Please make checks payable to Morgan County Assessor and mail to the county assessor at 77 Fairfax Street, Room 103, Berkeley Springs WV 25411 ←

16. In the Declaration section of the return, you will digitally sign the return prior to submitting.



The image shows the SmartFile Declaration section of a tax return. At the top, there is a navigation bar with 'SmartFile' and links for 'Available Filings', 'My Filings', 'Message Center' (with a notification icon), 'Account', and 'Sign Out'. Below this is a menu of categories: 'Contact Info', 'Business Info', 'Property Leased from Others', 'Real Estate', 'Real Estate Cont.', 'Buildings on Leased Land', 'Schedule A', 'Incomplete Construction', 'Inventory', 'Machinery and Tools', 'Other Personal Property', 'Existing Assets', 'Vehicles', 'Aircraft', 'Rolling Stock', 'Mobile Homes', 'Salvage', 'Pollution Control Facilities', 'Sheep and Goats', 'Declaration' (highlighted in blue), and 'Attachments'. A 'Submit' button is also present. The main text reads: 'In lieu of a balance sheet, a Profit of Loss Statement (Schedule C) from your Federal Income Tax Return may be submitted. Failure to attach these items will be grounds upon which the County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.' Below this is a text input field with a checkmark icon. The declaration text states: 'I, [Name], do affirm that the information on this return, to the best of my knowledge and judgment, is true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to myself; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price as which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such a property, and not the price which might be realized at a forced or auction sale; and I have not, during the sixty-day period immediately prior to the first day of the assessment year converted any of these assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.' There are two input fields for 'Signed' and 'Title', both marked with a red asterisk. A large orange arrow points to the 'Title' field. At the bottom, there are 'Previous', 'Cancel Filing', and 'Next' buttons.

17. You must upload an asset listing for all filings. Depending on the information submitted on the filing, other documents may be required and will be indicated with a red asterisk (\*).



The image shows the 'Asset Listing' section of a tax return. An orange arrow points to the 'Asset Listing' heading. Below the heading is a red asterisk and the text: '\* - You must attach at least one document in this category.' The section is divided into several categories, each with a 'Current Attachments' table and an 'Attach more files for this category' button. The categories are: 'Asset Listing', 'Dealer Worksheet Documentation', 'Freeport Exemption Documentation', 'Fleet Schedule', 'Asset Jurisdiction Location', 'Rental Car Inventory', and 'Rider for Incomplete Construction'. Each category's 'Current Attachments' table has columns for 'Filename' and 'Size (kb)'. At the bottom, there are 'Previous', 'Cancel Filing', and 'Next' buttons.

18. Once you have completed necessary sections of the filing, digitally signed the declaration section and uploaded necessary attachments you are ready to submit your filing. You will click the submit button to submit the filing. Once submitted you will receive an email that your filing was received. A filing may be returned to the taxpayer if the necessary documents are missing or if the filing is not completed correctly. You can also print a copy of the filing for your records by clicking the print return button.

The screenshot displays the SmartFile web application interface. At the top, a dark blue header contains the SmartFile logo and navigation links: Available Filings, My Filings, Message Center (with a notification badge of 11), Account, and Sign Out. Below the header, a horizontal menu lists various filing categories: Contact Info, Business Info, Property Leased from Others, Real Estate, Real Estate Cont., Buildings on Leased Land, Schedule A, Incomplete Construction, Inventory, Machinery and Tools, Other Personal Property, Existing Assets, Vehicles, Aircraft, Rolling Stock, Mobile Homes, Salvage, Pollution Control Facilities, Sheep and Goats, Declaration, and Attachments. A blue 'Submit' button is positioned next to the Attachments link. Below the menu, the text reads 'CLICK BELOW TO SUBMIT YOUR APPLICATION' and 'If you submit this application electronically you will not need to submit a hard copy.' At the bottom, there are three buttons: 'Previous', 'Cancel Filing', and 'Print Draft'. On the right side, there is a prominent orange 'Submit' button. Two orange arrows are overlaid on the image: one points to the 'PRINT ROLLING STOCK PDF' button, and the other points to the 'Submit' button.