



FILING DATES

PERSONAL PROPERTY

JULY 1 – OCTOBER 1, 2026

YOU MAY FILE ON-LINE

<https://smartfile.ias.wvtax.gov> (NEW SITE FOR 2026)

PLEASE VIEW TAX INFORMATION TAB/ONLINE FILING INSTRUCTION

BLANK PERSONAL PROPERTY FORMS CAN BE FOUND UNDER FORMS TAB/PERSONAL PROPERTY

BUSINESS PROPERTY

JULY 1 – SEPTEMBER 1, 2026

BUSINESS FORMS CAN BE FILED ONLINE

NEW FOR 2026

<https://smartfile.ias.wvtax.gov>

PLEASE VIEW TAX INFORMATION TAB/ONLINE FILING INSTRUCTION

BLANK COMMERCIAL FORMS CAN BE FOUND UNDER FORMS TAB/BUSINESS PROPERTY

HOMESTEAD EXEMPTION

DEADLINE - DECEMBER 1, 2026

(65 BY 6/30/2027)

MUST FILE IN THE OFFICE

PLEASE VIEW TAX INFORMATION TAB/HOMESTEAD EXEMPTION & SENIOR CITIZENS TAX CREDIT

FARM APPLICATION

JULY 1 - SEPTEMBER 1, 2026

YOU MAY FILE ON-LINE

<https://farmcensus.wvda.us>

PROOF OF \$1,000 AGRICULTURE PRODUCTION/INCOME MUST BE PROVIDED.

(\$500 IN SALES FOR 5 ACRES OR LESS)

PLEASE VIEW TAX INFORMATION TAB/FARM USE VALUATION

ADDITIONAL BLANK FORMS CAN BE FOUND UNDER FORMS TAB/FARM CENSUS

MANAGED TIMBER

CONTRACT – JULY 1 OF ANY YEAR

APPLICATION – MARCH 1 THRU SEPTEMBER 1 **EVERY FIVE YEARS NEW FOR 2026**

MUST SUBMITT COPY OF YOUR MANAGED TIMBER PLAN

PLEASE VIEW LINKS TAB/MANAGED TIMBER PROGRAM

(DIVISION OF FORESTRY @ 304-558-2788 – EXT. 2)