

MORGAN COUNTY - WEST VIRGINIA



INFORMATION FOR NEW WV RESIDENTS WELCOME TO WILD WONDERFUL WEST VIRGINIA

BELOW IS PERTINENT INFORMATION FOR NEW RESIDENTS TO AVOID PENALTIES, ENSURE PROPER TAX CLASS, EXEMPTIONS AVAILABLE & DOG LICENSING INFORMATION PLEASE VIEW OUR ENTIRE WEBSITE FOR ADDITIONAL INFORMATION PLEASE CALL THE OFFICE SHOULD YOU HAVE ANY QUESTIONS OR CONCERNS @ 304-258-8570 WE ARE HERE TO SERVE YOU IN A COURTEOUS AND PROFESSIONAL MANNER.

TAX CLASS

BE SURE TO VERIFY THAT YOUR PROPERTY IS IN THE PROPER TAX CLASS

CLASS II – ALL PROPERTY OWNED, USED & OCCUPIED BY THE OWNER, EXCLUSIVELY FOR RESIDENTIAL PURPOSES, FARMS USED & OCCUPIED BY THEIR OWNERS OR BONA FIDE TENANTS (RESIDENT'S NAME MUST BE ON THE DEED)

**CLASS III & IV – ALL REAL AND PERSONAL PROPERTY OTHER THAN CLASS II LOCATED OUTSIDE A MUNICIPALITY (CLASS III) OR WITHIN A MUNICIPALITY (CLASS IV)
(TAX RATE FOR CLASS III & IV ARE DOUBLE CLASS II RATE)**

INSTALLMENT CONTRACT FOR SALE OF REAL ESTATE

IF YOU HAVE AN INSTALLMENT CONTRACT (OPTION TO BUY) ON THE PROPERTY WHERE YOU ARE LIVING, YOU MAY QUALIFY FOR CLASS 2 STATUS, **PROVIDED** YOU NOTIFY THIS OFFICE AND SUBMIT A NOTARIZED COPY OF THE CONTRACT

PERSONAL PROPERTY IS REQUIRED TO BE REGISTERED EVERY JULY 1

WV STATE TAX CODE §17A-3-1A STATES IN PART.... EVERY OWNER OF A MOTOR VEHICLE, TRAILER OR OTHER VEHICLE SHALL, WITHIN THIRTY DAYS AFTER TAKING UP RESIDENCE IN THE

STATE, APPLY TO THE DEPARTMENT OF MOTOR VEHICLES AND OBTAIN REGISTRATION AND TITLE FOR THE VEHICLE(S)

(PERSONAL PROPERTY ALSO INCLUDES; RECREATIONAL 4-WHEELERS, BOATS, TRAILERS, CAMPERS, RV'S, MOTORCYCLES, ABOVE GROUND SWIMMING POOLS, DOZERS, BACKHOES, TRACTORS, UNLICENSED VEHICLES, ETC.)

HAVING A VEHICLE TITLED IN ANOTHER STATE **AND/OR** REGISTERED IN SOMEONE ELSE'S NAME DOES NOT EXEMPT YOU FROM PAYING PERSONAL PROPERTY TAX

YOU MAY FILE ON-LINE JULY 1 THRU OCTOBER 1

(IF THE 1ST FALLS ON A WEEKEND OR HOLIDAY THE NEXT BUSINESS DAY)

<http://morgan.wvassessor.com/>

COMMERCIAL BUSINESS RETURN IS REQUIRED TO BE REGISTERED EVERY JULY 1

WV STATE TAX CODE §11-3-12 STATES IN PART ... EACH INCORPORATED COMPANY OWNING PROPERTY SUBJECT TO TAXATION IN THIS STATE, SHALL ANNUALLY, BETWEEN THE ASSESSMENT DATE (**JULY 1**) **AND SEPTEMBER 1**, MAKE A WRITTEN REPORT...

COMMERCIAL RETURNS CANNOT BE FILED ON-LINE AT THIS TIME

(SEE ADDITIONAL INFORMATION UNDER – TAX INFORMATION TAB/BUSINESS PERSONAL PROPERTY PAMPHLET)

DOG LICENSING FEES

DOG TAGS MUST BE PURCHASED FOR ALL DOGS 6 MONTHS AND OLDER - \$3 OUTSIDE OF MUNICIPALITIES - \$6 WITHIN MUNICIPALITIES (TOWN OF BATH & TOWN OF PAW PAW)

KENNEL CERTIFICATES EVERY OWNER OR OPERATOR OF A KENNEL, WHEREIN DOGS ARE BRED, KEPT, BOARDED OR SOLD AS A COMMERCIAL VENTURE FOR PROFIT SHALL ANNUALLY, BETWEEN THE FIRST DAY OF JULY AND THE THIRTIETH DAY OF SEPTEMBER OF EACH YEAR, FILE WITH ASSESSOR AN APPLICATION FOR THE REGISTRATION OF SUCH KENNEL FOR THE FISCAL YEAR - \$10 INCLUDES 5 TAGS - \$3 FOR EACH ADDITIONAL TAG OVER 5 (\$6 FOR EACH ADDITIONAL TAG OVER 5 IF WITHIN MUNICIPALITY)

(SEE ADDITIONAL INFORMATION UNDER – TAX INFORMATION TAB/DOG TAG INFORMATION & FEES)

TAX INCENTIVES

HOMESTEAD/DISABILITY EXEMPTION

(APPROXIMATE SAVINGS, DEPENDING ON THE TAX RATE, \$200)

HOMESTEAD - OWNER AND OCCUPANT OF PROPERTY PURCHASED, WHICH IS USED STRICTLY FOR RESIDENTIAL PURPOSES MAY APPLY FOR THE HOMESTEAD EXEMPTION ONCE YOU HAVE BEEN A FULL TIME RESIDENT FOR TWO CONSECUTIVE YEARS PRECEDING THE RELATIVE TAX YEAR & 65 YEARS OLD

DISABILITY HOMESTEAD - IF YOU ARE CERTIFIED AS BEING TOTALLY AND PERMANENTLY DISABLED **AND** NOT GAINFULLY EMPLOYED (PROOF OF DISABILITY IS REQUIRED)

SENIOR CITIZENS TAX CREDIT – SENIOR CITIZENS ELIGIBLE FOR THE HOMESTEAD EXEMPTION PROGRAM MAY BE ENTITLED TO A REFUNDABLE INCOME TAX CREDIT
(SEE ADDITIONAL INFORMATION UNDER **TAX INFORMATION TAB/HOMESTEAD EXEMPTION & SENIOR CITIZENS TAX CREDIT**)

MILITARY EXEMPTION

ACTIVE-DUTY MEMBERS OF ANY BRANCH OF THE UNITED STATES MILITARY SERVICE MAY APPLY FOR TAX EXEMPTION FOR PERSONAL PROPERTY (DOES NOT INCLUDE REAL PROPERTY) **HOWEVER**, A PERSONAL PROPERTY ASSESSMENT FORM **MUST BE FILED EVERY YEAR** BETWEEN JULY 1 – OCTOBER 1, INCLUDING A CURRENT COPY OF DEPLOYMENT ORDERS. IF THE ASSESSMENT FORM IS NOT FILED, THE EXEMPTION WILL NOT BE GRANTED.
(SEE ADDITIONAL INFORMATION UNDER **TAX INFORMATION TAB/ACTIVE-DUTY MILITARY EXEMPTION**)

MANAGED TIMBER PROGRAM

THIS IS A TAX INCENTIVE FOR PARCELS WHICH HAVE TEN CONTIGIOUS WOODED ACRES, MINIMUM

REQUIREMENTS

- TEN CONTIGOUS WOODED ACRES, MINIMUM
 - MANAGEMENT PLAN
- NO HARVESTING ACTIVITIES UNTIL A MANAGEMENT PLAN IS IN PLACE
 - ALL OWNERS MUST BE IN AGREEMENT

(SEE ADDITIONAL INFORMATION UNDER **LINKS/MANAGED TIMBER PROGRAM**)

FARM USE VALUATION

WV CODE §11-1A-10 – VALUATION OF FARM PROPERTY.

STATE LEGISLATURE REGULATIONS –TITLE 110 SERIES 1A-1991

THIS IS A TAX INCENTIVE PROGRAM FOR FARMERS. 5 ACRES OR LESS, YOU MUST GENERATE \$500 IN **SALES** OF AGRICULTURAL PRODUCTS. **OVER 5 ACRES** YOU MUST GENERATE **\$1,000 USED OR CONSUMED** OF AGRICULTURAL PRODUCTS.

YOU MAY FILE ON-LINE JULY 1 THRU SEPTEMBER 1

<https://farmcensus.wvda.us>

(SEE ADDITIONAL INFORMATION UNDER **TAX INFORMATION TAB/FARM USE VALUATION**)