

MORGAN COUNTY - WEST VIRGINIA



INFORMATION FOR NEW WV RESIDENTS WELCOME TO WILD WONDERFUL WEST VIRGINIA

(INFORMATION BELOW PROVIDES GENERAL INFORMATION AND IS NOT MEANT TO BE A SUBSTITUTE FOR TAX LAWS OR REGULATIONS)

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

*****SB803*****

AN ACT TO AMEND AND REENACT §11-4-3 OF THE CODE OF WEST VIRGINIA, 1931, AS AMENDED, RELATING TO DEFINITIONS USED FOR ASSESSMENT OF REAL PROPERTY; PROVIDING DEFINITIONS FOR IMMEDIATE FAMILY MEMBER AND FAMILY TRUST

**CLASS II – ALL PROPERTY OWNED, USED & OCCUPIED BY THE OWNER, IMMEDIATE FAMILY MEMBER AND/OR FAMILY TRUST 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)

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

NEW WEBSITE FOR FILING PERSONAL PROPERTY FOR 2026

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

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**, *(IF THE 1ST FALLS ON A WEEKEND OR HOLIDAY THE NEXT BUSINESS DAY)* MAKE A WRITTEN REPORT...

NEW FOR 2026 COMMERCIAL RETURNS CAN NOW BE FILED ON-LINE

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

(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

MANAGED TIMBER PROGRAM

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

REQUIREMENTS

- TEN CONTIGIOUS WOODED ACRES, MINIMUM
 - MANAGEMENT PLAN (**NEW FOR 2026**)
PLAN MUST ACCOMPANY YOUR RENEWAL OR CONTRACT
- 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

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

<https://farmcensus.wvda.us>

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

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

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**)

*****TAX CREDITS TSD 454, TSD 455 & TSD 456*****

PERSONAL PROPERTY TAX CREDIT TSD 454

BEGINNING JANUARY 1, 2024, TAXPAYERS ARE ELIGIBLE TO CLAIM A MOTOR VEHICLE PROPERTY TAX ADJUSTMENT CREDIT. THE FIRST OPPORTUNITY TO CLAIM THIS CREDIT WAS ON THE 2024 WV INCOME TAX RETURN, FILED IN 2025, **FOR ALL TIMELY PAID PROPERTY TAXES MADE ON VEHICLES IN THE 2024 CALENDAR YEAR.** (FIRST HALF TAXES MUST BE PAID BY OCTOBER 1 AND THE SECOND HALF BEFORE APRIL 1) THE SAME RULES WILL APPLY FOR ALL FOLLOWING YEARS

TAXPAYERS THAT DO NOT OWE WV INCOME TAXES AND ARE NOT REQUIRED TO FILE A WV INCOME TAX RETURN WILL BE ABLE TO FILE A CLAIM FOR A REBATE IN EARLY 2025 OF THEIR MOTOR VEHICLE PROPERTY TAXES PAID. CONTINUE TO CHECK tax.wv.gov (TSD 454) FOR MORE INFORMATION AND FORM REQUIREMENTS AS THEY BECOME AVAILABLE.

REAL PROPERTY TAX CREDIT FOR DISABLED VETERAN TSD 455

(HONORABLY DISCHARGED VETERANS FROM ANY BRANCH OF THE U. S. ARMED SERVICES WHO ARE CONSIDERED 90-110% DISABLED BY THE DEPARTMENT OF VETERANS AFFAIRS, WHO ARE OWNERS OF A HOMESTEAD WHICH IS USED OR OCCUPIED EXCLUSIVELY FOR RESIDENTIAL PURPOSES. THE CREDIT IS ONLY AVAILABLE FOR THE ACTUAL TAX PAID)

BEGINNING JANUARY 1, 2024, TAXPAYERS ARE ELIGIBLE TO CLAIM A DISABLED VETERAN REAL PROPERTY TAX CREDIT. THE FIRST OPPORTUNITY TO CLAIM THIS CREDIT WAS ON THE 2024 WV INCOME TAX RETURN, FILED IN 2025, **FOR ALL TIMELY PAID PROPERTY TAXES MADE ON VEHICLES IN THE 2024 CALENDAR YEAR.** (FIRST HALF TAXES MUST BE PAID BY OCTOBER 1 AND THE SECOND HALF BEFORE APRIL 1) THE SAME RULES WILL APPLY FOR ALL FOLLOWING YEARS

SMALL BUSINESS PROPERTY TAX ADJUSTMENT CREDIT TSD 456

THE SMALL BUSINESS PROPERTY TAX ADJUSTMENT CREDIT IS A REFUNDABLE CREDIT FOR SMALL BUSINESSES THAT OWN AN AGGREGATE APPRAISED PERSONAL PROPERTY VALUE OF \$1 MILLION OR LESS. ELIGIBLE SMALL BUSINESSES WHO ARE THE OWNERS OF THE AGGREGATE

PROPERTIES MAY RECEIVE 50% OF THE AMOUNT OF WEST VIRGINIA PERSONAL PROPERTY TAXES TIMELY PAID, MINUS THE CREDIT AMOUNT THEY ALREADY RECEIVED FROM THE MOTOR VEHICLE PROPERTY TAX ADJUSTMENT CREDIT.

FOR MORE INFORMATION ON TAX INCENTIVES ABOVE

CALL TAXPAYER SERVICES REPRESENTATIVE AT (304) 558-3333 OR TOLL-FREE AT (800) 982-8297

EMAIL taxhelp@wv.gov OR GO ONLINE TO tax.wv.gov