Dear Morgan County Taxpayers:

It is that time of year again when every West Virginia resident is required by WV Code §11-3-10 to file an assessment listing all property owned as of July 1. This pamphlet was prepared to assist you in properly filing the assessment form. In most cases it will take you five minutes to complete. Do it today and mail it back. Failure to mail your personal property assessment form will cause you the inconvenience of coming into the office, having a property tax bill created, being charged interest and a $25 - $100 penalty on your taxes.

My number one priority is you, the taxpayer. I have an open door policy and your comments are always welcomed and appreciated. I am here to serve the citizens of Morgan County as fairly and honestly as possible.

If you need further assistance, feel free to stop by or call the office. I or my staff will be more than happy to assist you in a courteous and helpful manner.

Sincerely,
Ronald G. McIntire
Morgan County Assessor

MORGAN COUNTY ASSESSOR’S OFFICE
RONALD G. MCINTIRE, ASSESSOR
77 FAIRFAX STREET
ROOM 103
BERKELEY SPRINGS, WV 25411
304-258-8570

OFFICE HOURS
Monday thru Friday 9-5

EXEMPTIONS FOR PERSONAL PROPERTY
MILITARY HOMESTEAD
PLEASE SEE TAX INFORMATION TAB
FOR INFORMATION PERTAINING TO EXEMPTIONS

The Vehicle Identification Number (VIN) may be found on your registration card, proof of insurance and on the vehicle.

Vehicles, Boats, Aircraft and Other Personal Property (Schedule 1)

List any vehicles, (even if not licensed or being used) boats (canoes/kayaks), jet skis, trailers, motorcycles, scooters, 4-wheelers, golf carts, motor homes, campers, sea containers, walk in coolers, saw mill, etc.

Do not list a leased vehicle. Verify with your leasing company if they file. This will prevent double assessments. Most leasing companies send a rendition of all leased vehicles.

Please provide the following additional information: (The more information we have will assist us in accurately pricing the item).

Boats: Please list the length, inboard or outboard, make, model, year, horsepower of motor, purchase price or owner's value.

Utility Trailers, Motor Homes and Camping Trailers: Please list make, model, size (cc's), year, vin, purchase year/cost, owner's value.

Antique Vehicles: Please list make, model, year, 2 or 4 door, hardtop or convertible, body style and condition of vehicle (to what degree restored or parts car?).

Please include photo if possible.

Horses: Please list number of horses or ponies. All horses are assessed at $300
All ponies are assessed at $72
Mobile Homes and Cabins (Schedule 2)

If you own a Mobile Home located on leased (rented) land, you must complete the Mobile Home section of the Assessment Form. Please list the trade name, size, year, additions, wood deck(s), central air, porches, etc. Mark the use (residence or rental) and list the name of landowner and phone number. If you own the land the mobile home is located on, please complete Schedule 5.

List of Real Estate Owned (Schedule 3)

List all Real Estate owned, along with use (owner occupied, rental, farm, etc.). If farmed, a farm statistics report must be filed by September 1st each year in order to receive the exemption. The Description is the district, map and parcel number, located on your tax ticket.

New Buildings, Structures, Additions, Deletions and Remodeling (Building Permits) (Schedule 4)

County Improvement Location Permits (Building Permits) are required prior to the erection of buildings (Including Mobile Homes) and building alterations or improvements. The Morgan County Planning Commission issues these permits. They can be reached by calling (304) 258-8540.

Mobile Homes or Cabins Not Owned by You Located on Your Land (Schedule 5)

When someone owns a mobile home or cabin and it is located on your property, the owner of the mobile home or cabin must report it on their Personal Property Form. Please list your District, Map and Parcel number, located on your Real Estate tax ticket and mobile home or cabin owner’s name and phone number.

If You Do Not Own a Home and You Rent, Who Is Your Landlord? (Schedule 6)

Please list your landlord’s name and phone number. Please list the District, Map & Parcel. (Please call the office if you need assistance obtaining this information.) If you are buying property on a land contract who is the seller? Are you living on this property? If so, provide this office with a copy of the land contract and the tax classification will be changed from Class III to Class II, owner occupied (1/2 the tax rate).

WV CODE §11-3-9 WAS AMENDED EFFECTIVE JANUARY 1, 2007 FOR TAX YEAR 2008 TO EXEMPT CLASS 1 (Schedule 7)

Exempt Class 1 Personal Property exclusively in Agriculture includes vehicles that qualify for a Farm Use Exemption Certificate. (Please see tax information tab for additional information). In order for the property to qualify, it must be in the hands of the farmer of a parcel of land for which a 2016 Farm Census Application is filed. This application must be filed by the land owner with the Assessor between July 1 and Sept 1 of 2016 for the 2017 tax year.

Coyote Fund Fee

List number of sheep and goats of breeding age. Please include a $1.00 fee for each Head with this completed form. (Please see tax information tab for additional information).

Dog Licensing Fees (Schedule 8)

West Virginia law requires the Assessor to collect license tax for the county and cities on all dogs who are 6 months or older. These tags are good from July 1 to June 30 every year. Please complete dog information and enclose check (made payable to Morgan County Assessor) with your assessment. Dog tags will be mailed to you at the address listed on the assessment. No Cash Please (Please see tax information tab for additional information).

If you live outside a municipality. Pay: $3.00 per dog

If you live inside a municipality. Pay: $6.00 per dog

Dog Licensing Fee

PLEASE SIGN, DATE AND MAIL THE FORM IN THE ENCLOSED ENVELOPE.

Your Assessor does not set your property tax. Your bill is determined by multiplying a Tax Rate against your assessed value. (60% of market value) Remember, the Assessor determines your assessed value and the levy rate is determined by the WV Legislature (for the Board of Education), the County Commission (for the county) and the Municipalities (for the towns, Town of Bath and Town of Paw Paw). Levy rate sheets are prepared for your convenience and may be obtained in the Assessor’s Office. (Please see tax information tab for additional information on Levy Rates).

ATTENTION NEW RESIDENTS

WV CODE 17A-3-1p REGISTRATION OF VEHICLES OF NEW RESIDENTS

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.

WV CODE 17A-3-3b MOTOR VEHICLES BELIEVED ILLEGALLY UNREGISTERED; ASSESSOR TO MAKE VERIFICATION

On information and belief the Assessor has reason to believe that a motor vehicle has not been properly registered in this state, he or she shall give notice by posting on the vehicle a notice advising the owner of the vehicle to contact the office of the assessor within fifteen days to verify as to the owners true and actual residency.

ANYONE WHO BELIEVES A VEHICLE SHOULD BE REGISTERED IN WV MAY CONTACT THE ASSSESSOR’S OFFICE EITHER BY PHONE @ 304-258-8570 OR BY MAIL @ 77 FAIRFAX STREET ROOM 103 BERKELEY SPRINGS, WV 25411 YOU MAY REMAIN ANONYMOUS AND ANY INFORMATION PROVIDED WILL BE KEPT STRICTLY CONFIDENTIAL.