

INDIVIDUAL PERSONAL PROPERTY ASSESSMENTS

GUIDE TO PROPER FILING AND GENERAL INFORMATION



*FORM MUST BE FILED BY OCTOBER 1ST.
IF YOU FAIL TO FILE, YOU WILL BE SUBJECT
TO INTEREST AND PENALTIES.*

**MORGAN COUNTY
ASSESSOR'S OFFICE
DEBBIE A. WEAVER, 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**

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,
Debbie A. Weaver
Morgan County Assessor

PRE-PRINTED ASSESSMENT FORM

If you receive a pre-printed form, which is generated from information that was provided during last July **2022** assessment time frame, verify that the personal property listed is what you still own. If you no longer own personal property listed on any pre-printed schedule, strike thru that item. If quantity has changed, or to make any corrections, strike thru the entry and write the correct information. Enter any additional personal property not shown on this form. If you need additional space, attach a sheet of paper. Any schedule not pertaining to you, please write 'none'. If your name and address has changed, please correct.

BLANK ASSESSMENT FORM

If you did not provide information during last July **2022** assessment time frame you **will not receive a pre-printed form** and will need to fill out the form in its entirety.

DO NOT REPORT vehicles or any other personal property if the title date or ownership took place on **July 2, 2023 or after.**

A PERSONAL PROPERTY TAX RECEIPT IS NEEDED WHEN RENEWING YOUR REGISTRATION WITH DMV (MOTOR VEHICLE, BOAT, BOAT TRAILER, UTILITY TRAILER, ETC.)

YOU CAN RENEW YOUR REGISTRATION AT THE MORGAN COUNTY SHERIFF'S TAX OFFICE (FOR AN ADDITIONAL \$2) IF THE RENEWAL IS FOR A MOTOR VEHICLE OR MOTORCYCLE (CLASS A OR G TAG) INSTEAD OF MAKING A TRIP TO DMV

**IF YOUR REGISTRATION RENEWAL FALLS BETWEEN:
MAY 1, 2023 – APRIL 30, 2024
YOU WILL NEED YOUR 2022 PAID TAX RECEIPT**

GENERAL INSTRUCTION

LIST YOUR PHYSICAL ADDRESS IF OTHER THAN YOUR MAILING ADDRESS

You must complete every schedule, listing any new personal property owned July 1, 2023.

You must report all personal property owned and located in Morgan County on July 1 even if it is not licensed or being used, or is licensed in another state but permanently located in West Virginia.

In order for us to correctly value your personal property, we must have the **make, model, year and vehicle identification number, and if 2 or 4 wheel drive.** We use the lowest values in the nationally recognized pricing guides used by the West Virginia State Tax Department.

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, horse power of motor, purchase price or owner's value.

Utility Trailers, Motor Homes and Camping Trailers: Please list year, make, model, model series, length, width, # of slides, fifth wheel, purchase price/year.

Motorcycles and 4-Wheelers: Please list make, model, size (cc's), year, vin, purchase year/cost, owner's value.

Above Ground Pools: Please list size, year, and owner's value or purchase price and purchase year.

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/Farm Use Valuation 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 **2023** Farm Census Application is filed. This application must be filed by the land owner with the Assessor between July 1 and Sept 1 of **2023** for the **2024** 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/Sheep and Goat Tax 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/Dog Tag Information & Fees 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**

(Please see Tax Information/ Dog Tag Information & Fees tab for Kennel Certificate information).

If you own a business in Morgan County and didn't receive a business personal property assessment, please contact our office. As a business owner in the State of West Virginia, your business personal property is subject to Ad Valorem taxes. This tax is based on Personal Property owned by your business on July 1 of each year and must be filed by September 1

REMEMBER

1. List all vehicles titled to you, of any kind, even though they may not be licensed.
2. List all mobile homes if you don't own the real estate on which they are parked.
3. List all boats/motors, campers, junk vehicles, motorcycles, **off road recreational vehicles** (atv's, side x sides, etc.), trailers, etc.
4. Note any changes or improvements to your Real Estate.
5. **List your physical address if other than your mailing address**

**AFTER COMPLETING BOTH SIDES,
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/Levy Rates-Tax Levy Info-Rate Sheets tabs for additional information).***

ATTENTION NEW RESIDENTS

**WV CODE 17A-3-1a
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 ASSESSOR'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