

COMMON ERRORS THAT MUST BE AVOIDED

- Do NOT report vehicles with apportioned plates to your local Assessor's Office.
- Tax years in Schedule A need to be listed sequentially starting with the current year. Do NOT skip years.
- Do NOT write in "Assessor's Use" column.
- Always list the property you own July 1st (unless you have a rental car inventory or if you are a vehicle dealership, reference worksheets provided with the return for instructions).
- **Additional Equipment** added to vehicles must be listed separately along with their individual purchase date and purchase price.
- **DO NOT** send in a blank return with a note stating all the property the business has is the same. The return must be filled out with all documentation required.

WHERE DO YOUR PROPERTY TAX DOLLARS GO?

Over 70% of property tax dollars go to schools and education. County government receives approximately 20% which is used to support the Court House and various services such as:

- Community Development
- Health Department
- County Law Enforcement
- Water and Sewage
- Parks and Recreation
- Canine Adoption Center
- 4-H Camp
- Libraries
- Public Transit
- Emergency Services
- Social Services
- Senior Citizens
- Chestnut Ridge Camp
- Mason-Dixon Park

DATES TO REMEMBER

Assessments Begin July 1st

Assessment Forms Due September 1st

FOR MORE INFORMATION Contact our office at the following numbers:

Business Assessments (Personal Property)
Bryan: 304-291-7224 or bhose@assessor.org
Natasha: 304-291-7205 or n.goodwin@assessor.org
Hunter: 304-291-7206 or HMcElroy@assessor.org

Real Property
304-291-7279

Personal Property
304-291-7222

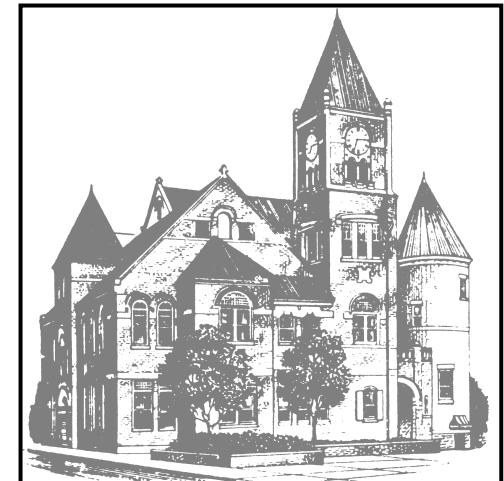
Mineral Assessments
304-291-7228

Monongalia County Levy Rates for Tax Year 2025

Class III & IV Properties

DISTRICT MUNICIPALITY	STATE LEVY	COUNTY LEVY	COUNTY EXCESS LEVY	SCHOOL LEVY	MUNICIPAL LEVY	TOTAL LEVY
BATTELLE	0.0100	0.4400	0.1892	1.4976		2.1368
CASS	0.0100	0.4400	0.1892	1.4976		2.1368
CLAY	0.0100	0.4400	0.1892	1.4976		2.1368
CLINTON	0.0100	0.4400	0.1892	1.4976		2.1368
GRANT	0.0100	0.4400	0.1892	1.4976		2.1368
MORGAN	0.0100	0.4400	0.1892	1.4976		2.1368
OSAGE	0.0100	0.4400	0.1892	1.4976		2.1368
UNION	0.0100	0.4400	0.1892	1.4976		2.1368
BLACKSVILLE	0.0100	0.4400	0.1892	1.4976	0.5000	2.6368
GRANVILLE	0.0100	0.4400	0.1892	1.4976	0.5000	2.6368
STAR CITY	0.0100	0.4400	0.1892	1.4976	0.5000	2.6368
WESTOVER	0.0100	0.4400	0.1892	1.4976	0.5000	2.6368
MORGANTOWN	0.0100	0.4400	0.1892	1.4976	0.5000	2.6368

IMPORTANT INFORMATION for Monongalia County Business Owners



Monongalia County Assessor's Office

Office

243 High Street - Room 335
Morgantown, WV 26505

Phone: 304-291-7224

Website: www.assessor.org

Office Hours

Monday-Friday 8:30am to 4:30pm

Dear Business Taxpayer:

As a business owner in West Virginia, your business personal property is subject to ad valorem taxes. You are required under West Virginia law to complete Form STC 12:32C - "Commercial Business Property Return" and return it to our office on or before September 1st. The filing deadline is established by law and is extremely important. State law allows the Assessor to prepare estimated returns for those businesses that do not respond on time. Businesses that file late or who fail to file, will have their taxes based on estimated values, and forfeit the right to challenge erroneous or over-estimated values. Under West Virginia law, it is your responsibility to see that your assessment is properly filed. If you have an accountant prepare your form, you are still responsible for seeing that this form is filed with our office.

Failure to file may cause complications with vehicle license renewal, as vehicles are not carried forward automatically from year to year. Also, non-filers may be subject to an additional penalty of \$25-\$100. This penalty is mandated by the West Virginia State Tax Department under WV code 11-3-10.

We have prepared this brochure to assist you in fulfilling your obligations as a business taxpayer. Our office is trying to make this process easier for the business taxpayers of Monongalia County. Your comments and suggestions are always welcome and your cooperation will be appreciated.

Sincerely,
Assessor of Monongalia County

Your assessor does not set your property tax. Your tax 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 legislature (for the Board of Education), the County Commission, and the municipalities. Levy rate sheets are prepared for your convenience and may be obtained in the Assessor's Office.

WHAT IS PERSONAL PROPERTY?

- Personal property is the tangible assets used in operation or held as salvage in the operation of a business.

WHY DO BUSINESSES FILE PERSONAL PROPERTY FORMS?

- WV law requires that all businesses with personal property file form STC 12:32 C. It is the taxpayer's responsibility to provide a complete list of all assets to the Assessor.

WHO MUST FILE THE FORM?

- Any business that holds tangible assets being used in operation or held as salvage.

WHAT OTHER FORMS MUST BE FILED?

- Vehicle, motorboat and farm equipment dealers must file a Dealers Inventory Worksheet along with an Income Statement.
- Rental Car companies must file a Rental Car Inventory Worksheet.

HOW DO I GET THESE FORMS?

- The Assessor's Office will mail these forms to all businesses with active accounts, the first week of July. The forms can also be found at the Assessor's Office or downloaded from www.assessor.org. Failure to receive a tax form does not relieve the taxpayer of the requirement to file.

WHAT DO I NEED TO SEND WITH THE BUSINESS PROPERTY RETURN?

- Asset Detail, containing the purchase date and the cost of the property
- Balance Sheet
- Depreciation Schedule

DO I HAVE TO COMPLETE ALL THE SCHEDULES OF THE FORM?

- Yes, your return may be rejected if it is not filled out correctly and completely.
- Your business must file for the assets held in the county on July 1st, even if the business is not operating or closed.

WHEN DO I FILE?

- Businesses must file for the assets held on July 1st of the current year.
- All Commercial Business Property Returns must be received in the Assessor's Office by September 1st each year.

HOW DO I CONTACT SOMEONE WITH MY QUESTIONS ABOUT THE FORM?

- Contact us by phone at 304-291-7224 or 304-291-7205.
- If you need help, please contact us before the filing deadline and assessments are estimated.
- To submit a completed form electronically, please send all required documents to: businesspersonalproperty@assessor.org

WHAT HAPPENS IF I DO NOT FILE?

- The Assessor will estimate a valuation and create a bill based on the best information available.
- A penalty for not filing the tax form will be included in your tax assessment valuation.
- Vehicles will not be carried forward onto estimated bills. This may cause complications with vehicle license renewals.
- Assessments filed by the staff could include errors which may not be resolved in your favor.