

Dear Harrison County Resident:

Every West Virginia resident is required to file an assessment listing all personal property owned as of July 1 each year. This form was developed to assist you, by having several schedules preprinted with information filed last year, including vehicle identification numbers. Any additional personal property owned July 1 of this year must be added to the form.

This guide was prepared to aid you in properly filing the assessment form. We have tried to answer the most frequently asked questions. However, if you need assistance, please call the number listed on the back of this brochure that pertains to your question.

Please return this form as soon as possible. All assessments must be returned no later than October 1. If you own a dog (or dogs), the license fees must be included with your assessment.

Your comments are always welcomed and appreciated. Share them with us.

Thank you for your kind cooperation.

Sincerely,

Cheryl L. Romano
Assessor of Harrison 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.

GENERAL INSTRUCTIONS

- * Please use colored ink (**NOT BLACK**) to mark deletions, corrections, and/or additions.
- * Check name, address, and phone number. Please list Social Security Number. If you have moved, please strike through and list the new information. If you have a post office box, please give actual location of residence.
- * Schedules 1 and 2 are preprinted with last year's information. Verify that the personal property listed is what you owned on July 1 of this year. If you no longer owned the property on July 1 of this year, or you need to make a correction, strike through that item and write in the correct information. If the form is blank, we did not have a regular assessment for you last year. Please list ALL personal property on each schedule that pertains to you regarding ownership as of July 1 of this year.
- * **YOU MUST COMPLETE EVERY SCHEDULE.** (Front and Back of form) If a section does not apply to you, please write "NONE."
- * Sign report and return it to the Harrison County Assessor's Office.

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

You will find listed, any vehicles, boats, aircraft, trailers, motorcycles, scooters, 4-wheelers, golf carts, motor homes, campers, etc., that you submitted on last year's assessment.

ANY PERSONAL PROPERTY WITH MULTIPLE YEAR LICENSE RENEWAL MUST BE REPORTED ON THIS FORM PER WV STATE CODE. THESE INCLUDE 2-, 3-, 10-YEAR AND LIFETIME LICENSE PLATES.

ACTIVE MILITARY: If your home domicile is WV and you are on active duty stationed outside of WV and your vehicles are in your possession, you may qualify for an exemption of one vehicle on your personal property. A copy of your military order must accompany your assessment form.

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

Remember, you must have a personal property receipt to obtain a West Virginia vehicle license or boat registration.

Large Trucks: Year, make, model, vehicle identification number, gross weight, number of axles, date acquired, and purchase price.

Trailers: Year, make, model, vehicle identification number, type (van, tanker, refrigerator, dump, etc.), length, and number of axles. For tankers, please list gallon capacity. For low-boys, please list ton capacity.

Please use the area under the heading "VIN #" to provide the following information:

- ◆ **Antiques:** list the condition of the vehicles (driveable, poor to excellent, restorable, parts car, etc.), under "Owners Value," indicate what you would ask if you were to sell it.
- ◆ **Aircraft:** verify the make, model, model number, registration number, and give the location of the aircraft. Please list any of the above not preprinted on the form. For additional information, call 304-624-8514.
- ◆ **Boats:** list the length, inboard or outboard, make, model, year, and horsepower of motor.
- ◆ **Utility trailers, Camping trailers, & Motor homes:** list length, width, make, and year
- ◆ **Motorcycles & ATV's:** list make, model, year, and size (cc's)

Please list the purchase year and purchase price in the appropriate columns.

DO NOT LIST LEASED VEHICLES

Most leasing companies send a rendition of all leased vehicles. Verify with your leasing company if they file your vehicle. This will prevent double assessments.

However, you must list any additional personal property you owned on July 1 of this year. You must report all personal property owned and located in Harrison County, even if it is not licensed or being used. In order for us to correctly value your personal property, we must have the **make, model, year, vehicle identification number, and whether it is 2- or 4-wheel drive.** We use the lowest values in the nationally recognized pricing guides used by the West Virginia State Tax Department.

Mobile Homes & Cabins

(Schedule 2)

If you own a mobile home that sits on leased land, you must fill out the mobile home section of the assessment form. Please list the trade name, size, model year, purchase date, and mark its use (residential or rental).

If you own the land that the mobile home is located on, please complete "List of Real Estate Owned" listing the map and parcel number from your tax ticket.

In accordance with WV Code §7-1-3p, no person shall locate or maintain for residence purposes a mobile home or house trailer in Harrison County for more than 30 days without obtaining a permit to do so from the assessor for a fee of \$2.00. Any person violating this order shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than \$10 nor more than \$100.

Homestead Exemption

If you are 65 years of age or older on or before June 30 following the July 1 assessment date, or you are permanently and totally disabled, you may file for the Homestead Exemption in the Assessor's Office.

All new applicants must file between July 1 and December 1 of each year. Applicant's eligibility will be approved upon meeting the following requirements:

- ◆ Owner and occupant of property in which only the first \$20,000 of assessed value will be exempt
- ◆ Applicant must have occupied the property for more than six months prior to date of application
- ◆ Applicant must have been a resident of WV for the two consecutive years preceding the relative tax year
- ◆ Applicant must sign oath that they do not receive a similar exemption in another state or county
- ◆ If applicant has resided in another state and returns within a period of five years, applicant will be allowed exemption if such person resided in WV for two years out of the ten immediately preceding the relative tax year

List of Real Estate Owned

(Schedule 3)

List all real estate owned, along with use (owner-occupied, rental, farm, etc.) If Farm Use, a **Farm statistics and Farm-use report must be filed by September 1 each year.** The description is the map and parcel number, which is located on your tax ticket.

New Buildings, Structures, Additions, Deletions, and Remodeling constructed on your property during the past 12 months.

(Schedule 4)

If you have made improvements to your property in the last 12 months, list the total cost, describe the nature of the improvement (new garage, added room, etc.) and provide the map and parcel number from your tax ticket.

Building Permits

All individuals; contractors; or any person who erects, adds to, enlarges, moves, alters, converts, remodels, or extends any building or structure whereby the value is increased by more than \$1,000 must notify the assessor within 60 days from the date the work is commenced; mines, mills, factories, or other industrial establishments, on or before June 15. If a building permit has been obtained, this will be sufficient notice under this section. Any person who shall violate the provisions of this section shall be guilty of a misdemeanor and subject to a fine per Chapter 11, Article 3, Section 3a of the West Virginia Code.

County improvement location permits and building permits are required and issued by the Harrison County Planning Commission, Harrison County Courthouse Annex; phone 304-624-8690.

City building permits are required for any improvements made to homes within city limits. Contact your city hall for information on obtaining a city building permit.

Mobile Homes or cabins not owned by you located on your land.

(Schedule 5)

If someone parks a mobile home on your land, please complete the appropriate section. Please list the name and phone number of the owner of the mobile home.

Renters

(Schedule 6)

If you do not own a home, but you rent, list the name and telephone number of your landlord in the space provided.

Farm Animals, Farm Machinery, and Farm Products
(Schedule 7)

Please note that WV Code §11-3-9 was amended effective January 1, 2007 for tax year 2008 to exempt Class I personal property exclusively in agriculture to include vehicles that qualify for a farm use exemption certificate, farm machinery and equipment, livestock and products of agriculture while in the hands of the producer.

Any vehicle not exclusively used in agriculture should be listed on Schedule 1. The farm statistics report must still be filed by September 1 to qualify for the farm use discount.

Breeding Age Sheep & Goats

(Schedule 7)

The Assessor is required to collect a fee of \$1.00 on all breeding age sheep and goats. Monies will be forwarded to the US Department of Agriculture and will be used to help fund the USDA Coyote Control Program.

Dog Licensing Fees

(Schedule 8)

WV law requires the assessor to collect license tax on all dogs who are or will be six months of age or older by June 30 next year, for county and cities. **Please enclose check or money order (made payable to Harrison County Assessor, no cash please) with your assessment.** Dog tags will be mailed to you at the address listed on the assessment. All current tags are void September 1 of the following year.

If you live outside city limits, pay:	
County fee Only	\$3.00/dog
If you live inside city limits, pay:	
County fee	\$3.00/dog
City fee	\$3.00/dog
TOTAL	\$6.00/dog

Please include a check or money order for this tax.

If you own a business in WV and did not receive a business personal property assessment, please contact our office.

As a business owner in the state of WV, 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.

CLASSIFICATION OF PROPERTIES

Class I

No longer taxable.

Class II

All property owned, used and occupied by the owner, used exclusively for residential purposes, including mobile homes. All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.

Class III

All real and personal property situated outside of municipalities, including autos, exclusive of Class II.

Class IV

All real and personal property situated inside of municipalities, including autos, exclusive of Class II.

West Virginia Code §11-3-10 directs the assessor to impose a penalty of \$25 to \$100 for non-filers. Most importantly, non-filers forfeit their right to challenge erroneous or over-estimated values. State law mandates these regulations. A 1% penalty applies for failure to return a true list.

Please sign, date, and return the form to:

**Cheryl L. Romano, Assessor
Harrison County Assessor's Office
301 West Main Street
Clarksburg, WV 26301-2955**

For more information, please contact the following departments at the number listed.

Individual Assessments	304-624-8515
Business Assessments	304-624-8659
Mobile Home Assessments	304-624-8517
Homestead Exemption	304-624-8521
Real Estate Division	304-624-8522
Oil and Gas Division	304-624-8523
Taxes Due (Sheriff's Tax Office)	304-624-8685
License Information	304-624-8688

Individual Personal Property Assessments

(Your guide to proper filing)

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



Harrison County Assessor's Office
Cheryl L. Romano, Assessor
301 West Main Street
Clarksburg, WV 26301-2955
(304) 624-8510
www.harrisoncountyassessor.com