

**\*\*\*\*ATTENTION\*\*\*\***

**BERKELEY COUNTY RESIDENTS**

**INSTRUCTIONS FOR FILLING OUT YOUR INDIVIDUAL PERSONAL PROPERTY AND REAL ESTATE REPORT**

LARRY A. HESS / BERKELEY COUNTY ASSESSOR

Please take a couple minutes and review the enclosed Personal Property form, front and back. **IF YOU RECEIVE A BLANK FORM, PLEASE PRINT YOUR FULL LEGAL NAME AND COMPLETE ALL SECTIONS THAT APPLY TO YOU. PLEASE SIGN, DATE, AND INCLUDE A PHONE NUMBER ON THE FORM. DEADLINE TO FILE IS OCTOBER 1<sup>ST</sup>.** There will be no corrections made once our processing is complete and the bills are issued. **IF YOU RECEIVE A PRE-PRINTED FORM, MARK OUT ANY VEHICLES YOU NO LONGER OWN AND RECORD THE VEHICLES YOU OWN AS OF JULY 1<sup>ST</sup>. DO NOT LIST YOUR VEHICLE IF IT IS LEASED**—the leasing company reports to the Assessor. **IF YOUR NAME OR ADDRESS HAS CHANGED, PLEASE CORRECT THAT ON YOUR FORM.**

All appropriate personal property information must be reported on your form. When describing the following: Camping Trailer, Motor Home, Boat Trailer, Boat, Utility Trailer, report the Make, Model, Year, Series, and Size. When Purchase Price is requested, write what you paid and the year purchased.

**Motor Vehicle Property Tax Adjustment Credit:**

Beginning January 1, 2024, taxpayers are eligible to claim a Motor Vehicle Property Tax Adjustment Credit. The first opportunity to claim this credit will be on a 2024 WV income tax return, filed in 2025, for all timely paid property taxes for eligible vehicles due in 2024. The same rules will apply for all following years.

**MOBILE HOMES:** are to be reported on the Assessment form. Describe the Mobile Home: Name – Year – Size. Please report if you own the land on which the Mobile Home is sitting on. If the land is not owned by you, report the land owner's name, address, and the park name. Please provide the name and phone number of our lender under schedule 2 of the form if your lender will be paying the taxes on your Mobile Home.

**HOMESTEAD EXEMPTION:** Applications can only be taken between **July 1<sup>st</sup> and December 1<sup>st</sup> each year.** To qualify, you must be at least 65 years of age or will be 65 before July 1<sup>st</sup> the following year or 100% totally disabled, have lived in the state of West Virginia for the last two years, and have a written letter from your doctor.

**Disabled Veteran Real Property Tax Credit:**

Beginning January 1<sup>st</sup>, 2024, taxpayers are eligible to claim a Disabled Veteran Real Property Tax Credit. The first opportunity to claim this credit will be on a 2024 WV income tax return, filed in 2025, for all timely paid property taxes made on qualifying real property in the 2024 calendar year. The same rules will apply for all following years.

Only eligible veterans who are owners of a homestead which is used or occupied exclusively for residential purposes may claim the Disabled Veteran Real Property Tax Credit. The credit is only available for the actual tax paid.

Honorably discharged veterans from *any* branch of the U.S. Armed Services who are considered 90-100% permanently and totally disabled by the Department of Veterans Affairs. For more information on your benefits status or discharge records, visit [www.va.gov](http://www.va.gov).

**MILITARY APPLICATIONS:** Documentation must be attached to Active Military personnel stationed outside WV on July 1<sup>st</sup>. Exemptions that apply to vehicles owned by active military personnel are authorized under the Soldiers

and Sailors Civil Relief Act of 1940 and under Executive Order 9-88. These provisions, respectively, provide property tax exemptions for:

- (1) The non-business personal property owned by a person on active duty who is **not a West Virginia resident**, but who is in West Virginia on military orders.
- (2) A motor vehicle owned by a person on active duty who is **a resident of West Virginia** but who is assigned to permanent duty outside the State, if the vehicle is located outside of West Virginia on July 1<sup>st</sup>, and has been or will be located out of State for a period of not less than 30 consecutive days, including the July 1<sup>st</sup> assessment day.

**FARM APPLICATION:** Applications are taken **each year July 1<sup>st</sup>-September 1<sup>st</sup> (no exceptions)**. There is a \$1.00 per head charge for every goat and sheep that is of breeding age.

**DOG OWNERS:** Every dog must have a license tag. All tags are VOID September 30<sup>th</sup> of each year. Fill out the dog card included with your return and send a check along with your Assessment form and your dog tag will be mailed to you. **All dog tags are \$3.00 per dog.** Dog tags are also available at any time in the Assessor's Office or online. **Loose dogs with a tag can be returned safely.**

**ONLINE FILING AVAILABLE:** July 1<sup>st</sup>-October 1<sup>st</sup> for Personal Property only: [www.theassessor.org](http://www.theassessor.org)  
**Failure to return your Assessment form by October 1<sup>st</sup> each year** will cause you the inconvenience of coming into the Assessor's Office and having a Supplemental Tax Bill created after July 15<sup>th</sup> the following year. **Filing your assessment form after October 1<sup>st</sup> each year will result in you being charged interest and having a \$25.00 penalty applied.**

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**If we can be of assistance, please call Personal Property at 304-264-1904/304-267-5061**

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**\*\*\*\*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 of West Virginia, 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 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.

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**\*\*\*\*NEW WEBSITE WITH ADDED FEATURES\*\*\*\***

**[www.theassessor.org](http://www.theassessor.org)**

New features include but are not limited to: (1) Online filing of your Personal Property form. (2) Link to the Department of Motor Vehicles: Renew your vehicle registration and other services online. (3) Assessor's Tax Maps with aerial photography and other limited information such as owner name, address, account numbers, and assessed values. (4) Link to Sheriff's Tax Office: View your Real or Personal Property tax bill online and print a copy of your receipt. Tax bills can now be paid online with a credit card, **paid to the Berkeley County Sheriff's Office.**

Respectfully,



Larry A. Hess / Berkeley County Assessor