

WEST VIRGINIA TAX DIVISION

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Property Tax Forms and Publications

Oil and Gas Operating Survey: Form (/Documents/PTD/OilAndGasSurvey.xlsx) Instructions (/Documents/PTD/OilAndGasSurvey.Instructions.pdf)

Mapping (/Business/PropertyTax/FormsAndPublications/SurfaceMaps/Pages/PropertyTaxSurfaceMaps.aspx) - West Virginia Surface Map Files

Property Valuation Training and Procedures Commission (PVC) (/Business/PropertyTax/FormsAndPublications/PVC/Pages/PropertyValuationTrainingAndProceduresCommission.aspx)

Appraisal Services - Industrials

110-CSR-1P (/Documents/LegislativeRules/LegislativeRule.Title-110.Series-1P.pdf) Legislative Rule Title 110 Series 1P Valuation of Commercial and Industrial Real and Personal Property for Ad Valorem Property Tax Purposes

2023 (/Documents/PropertyTax/TrendAndPercentGoodTables.xlsx) Trend and Depreciation (Trend and Percent Good Tables) for Tax Year 2024

Application (/Documents/TaxForms/ApplicationForAdValoremPropertyTaxTreatmentAsCertifiedCapitalAdditionProperty.pdf) for Ad Valorem Property Tax Treatment as Certified Capital Addition Property

STC 12:32-C (/Documents/TaxForms/stc1232c.pdf) Commercial Business Property Return

2024 Industrial Business Property Return (/Documents/PropertyTax/Industrial/IndustrialBusinessPropertyReturn.Beckley.xlsx)

STC 12:39 (/Documents/PropertyTax/stc1239.SalesListingForm.pdf) Sales Listing Form

Filing Instructions for the Industrial Property Return: Tax Year 2024 (/Documents/PropertyTax/Industrial/FilingInstructionsForTheIndustrialPropertyReturn.TaxYear.2024.pdf)

Industrial Property Owner Letter (/Documents/PropertyTax/Industrial/IndustrialPropertyOwnerLetter.pdf)

Industrial Taxpayer Request for Filing Extension (/Documents/PropertyTax/IndustrialTaxpayerRequestForFilingExtension.pdf)

Itemized Rolling Stock Report (/Documents/PropertyTax/Industrial/ItemizedRollingStockReport.xlsx)

Petition for Review of Property Appraisal (/Documents/TaxForms/PetitionForReviewOfPropertyAppraisal.pdf)

Pollution Abatement Preapproved Items (/Documents/Reports/PollutionAbatement.PreapprovedItems.pdf)

Worksheet for Molds, Jigs, Dies, Forms, Patterns and Templates (/Documents/PropertyTax/Industrial/WorksheetForMoldsJigsDiesFormsPatternsAndTemplates.pdf)

Assessment Standards and User Services

County Districts and Corporations (/Documents/Reports/PropertyTax/CountyDistrictsAndCorporations.xlsx)

Rates of Levy (<https://www.wvsao.gov/LocalGovernment/Reports.aspx>) on the Website of the West Virginia State Auditor's Office.

Classified Assessed Valuations

2022 (/Documents/PropertyTax/2022/ClassifiedAssessedValuations.TaxesLevied.2022.pdf) 2021 (/Documents/PropertyTax/2021/ClassifiedAssessedValuationsTaxesLevied.2021.pdf) 2020 (/Documents/Reports/2020/ClassifiedAssessedValuationsTax

West Virginia Assessment Ratio Study

2022 (/Documents/PropertyTax/2022/AssessmentRatioStudyTaxYear2022.pdf) 2021 (/Documents/PropertyTax/2021/AssessmentRatioStudyTaxYear2021.pdf) 2020 (/Documents/Reports/2020/AssessmentRatioStudy.2020.pdf) 2019 (/Documents/Re/2019/AssessmentRai

Public Utilities

110-CSR-1M (/Documents/LegislativeRules/LegislativeRule.Title-110.Series-1M.pdf) Legislative Rule Title-110 Series-1M Valuation of Public Utility Property for Ad-Valorem Property Tax Purposes

Board of Public Works Annual Reports (/Business/PropertyTax/FormsAndPublications/PublicUtilities/Pages/BoardOfPublicWorksAnnualReports.aspx)

Natural Resources

Property Valuation Variables

2024: Tentative (/Documents/PropertyTax/2024/NaturalResourcePropertyValuationVariables.Tentative.2024.pdf)

Tentative (/Documents/PropertyTax 2023: /2023/NaturalResourcePropertyValuationVariables.Tentative.2023.pdf)	Final (/Documents/PropertyTax /2023/NaturalResourcePropertyValuationVariables.Final.2023.pdf)
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Tentative (/Documents/PropertyTax 2022: /2022/NaturalResourcePropertyValuationVariables.Tentative.2022.pdf)	Final (/Documents/PropertyTax /2022/NaturalResourcePropertyValuationVariables.Final.2022.pdf)
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Tentative (/Documents/Reports 2021: /2021/NaturalResourcePropertyValuationVariables.Tentative.2021.pdf)	Final (/Documents/Reports /2021/NaturalResourcePropertyValuationVariables.Final.2021.pdf)
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Tentative (/Documents/Reports 2020: /2020/NaturalResourcePropertyValuationVariables.Tentative.2020.pdf)	Final (/Documents/Reports /2020/NaturalResourcePropertyValuationVariables.Final.2020.pdf)
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Tentative (/Documents/Reports 2019: /2019/NaturalResourcePropertyValuationVariables.Tentative.2019.pdf)	Final (/Documents/Reports /2019/NaturalResourcePropertyValuationVariables.Final.2019.pdf)
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Tentative (/Documents/Reports 2018: /2018/NaturalResourcePropertyValuationVariables.Tentative.2018.pdf)	Final (/Documents/Reports /2018/NaturalResourcePropertyValuationVariables.Final.2018.pdf)
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Tentative (/Documents/Reports 2017: /2017/NaturalResourcePropertyValuationVariables.Tentative.2017.pdf)	Final (/Documents/Reports /2017/NaturalResourcePropertyValuationVariables.Final.2017.pdf)
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Tentative (/Documents/Reports 2016: /2016/NaturalResourcePropertyValuationVariables.Tentative.2016.pdf)	Final (/Documents/Reports /2016/NaturalResourcePropertyValuationVariables.Final.2016.pdf)
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Tentative (/Documents/Reports 2015: /2015/NaturalResourcePropertyValuationVariables.Tentative.2015.pdf)	Final (/Documents/Reports /2015/NaturalResourcePropertyValuationVariables.Final.2015.pdf)
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Tentative (/Documents/Reports 2014: /2014/NaturalResourcePropertyValuationVariables.Tentative.2014.pdf)	Final (/Documents/Reports /2014/NaturalResourcePropertyValuationVariables.Final.2014.pdf)
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Tentative (/Documents/Reports 2013: /2013/NaturalResourcePropertyValuationVariables.Tentative.2013.pdf)	Final (/Documents/Reports /2013/NaturalResourcePropertyValuationVariables.Final.2013.pdf)
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Tentative (/Documents/Reports 2012: /2012/NaturalResourcePropertyValuationVariables.Tentative.2012.pdf)	Final (/Documents/Reports /2012/NaturalResourcePropertyValuationVariables.Final.2012.pdf)
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Natural Resources - Coal

Active Coal Property Appraisal Worksheet (/Documents/PropertyTax/Coal/ActiveCoalPropertyAppraisalWorksheet.xlsx)

Filing and Assessing (/Documents/PropertyTax/Coal/FilingAndAssessing.pdf) Assessment of Industrial Property and Natural Resources Property

Coal Bed List (/Documents/PropertyTax/Coal/AllCoalBeds.pdf)

Coal Rule 110-11 (/Documents/PropertyTax/Coal/CoalRule.110-11.pdf) Notice of Final Filing and Adoption of a Legislative Rule Authorized by the West Virginia Legislature

Annual Appraisal Reports

Permitted Producing Coal 2024 (/Documents/PropertyTax/2024/AnnualAppraisalReport.PermittedProducingCoal.2024.xlsx)

Reserve Non-Permitted Minerals 2024 (/Documents/PropertyTax/2024/AnnualAppraisalReport.ReserveNonPermittedMinerals.2024.xlsx)

Letters of No Change

Non-Producing Reserve Coal Properties 2024 (/Documents/PropertyTax/2024/LetterOfNoChange.NonProducingReserveCoalProperties.2024.xlsx)

Permitted Coal - Tax Year 2024 (/Documents/PropertyTax/2024/LetterOfNoChange.PermittedCoal.2024.xlsx)

Natural Resources - Oil and Gas

Oil and Gas Operating Survey: Form (/Documents/PTD/OilAndGasSurvey.xlsx) Instructions (/Documents/PTD/OilAndGasSurvey.Instructions.pdf)

110-01J (/Documents/LegislativeRules/NoticeOfAnEmergencyRule.110-01J.pdf) Notice of an Emergency Rule 110-01J Valuation of Producing and Reserve Oil, Natural Gas Liquids, and Natural Gas for Ad Valorem Property Tax Purposes

Notice of Withdraw of Important Notice to Producers of Natural Gas and Oil for Property Tax Year 2021 (/Documents/Publications/PropertyTax/NoticeOfWithdrawOf.ImportantNoticeToProducersOfNaturalGasAndOilForPropertyTaxYear2021.pdf)

[Attachment \(/Documents/TaxForms/stc1235.Attachment.A1.pdf\)](#) Oil / Gas Gathering Line Valuation Explanations

[Calendar \(/Documents/TaxForms/OilAndGasCalendar.pdf\)](#) Producing Oil and Reserve Oil and Gas

[County API Number Information \(/Documents/TaxForms/DEP.CountyAPI.NumberInformation.pdf\)](#)

[Search DEP Oil and Gas Wells \(http://www.dep.wv.gov/oil-and-gas/Pages/default.aspx\)](http://www.dep.wv.gov/oil-and-gas/Pages/default.aspx)

[West Virginia Oil and Gas Record Reporting System \(http://www.wvgs.wvnet.edu/oginfo/pipeline/pipeline2.asp\)](http://www.wvgs.wvnet.edu/oginfo/pipeline/pipeline2.asp)

[STC 12:35 \(/Documents/PropertyTax/stc1235.pdf\)](#) West Virginia Oil and Gas Producer/Operator Return

[Instructions \(/Documents/PropertyTax/stc1235.instructions.pdf\)](#) [STC 12:35 Printable \(/Documents/PropertyTax/stc1235.printable.pdf\)](#)

[Schedule 3 \(/Documents/PropertyTax/stc1235.schedule-3.pdf\)](#) [Schedule 3 Printable \(/Documents/PropertyTax/stc1235.schedule-3.printable.pdf\)](#)

[West Virginia Oil and Gas Producer/Operator EZ Return \(/Documents/PropertyTax/OilAndGasProducerOperator.EZ-Return.xlsx\)](#)

[File Specifications, Record Layouts for Electronic and Magnetic Media Filing of West Virginia Oil and Gas Producer/Operator Returns for Tax Year 2024 \(/Documents/PropertyTax/2024/OilAndGasProducerOperator.ElectronicMediaFiling.2024.pdf\)](#)

[Producer Calculation Tax Year 2023 \(/Documents/PropertyTax/2023/ProducerCalculation.TaxYear.2023.xlsx\)](#)

[Royalty Calculation Tax Year 2023 \(/Documents/PropertyTax/2023/RoyaltyCalculation.TaxYear.2023.xlsx\)](#)

Natural Resources - Quarries, Salt

[Filing and Assessing \(/Documents/PropertyTax/Coal/FilingAndAssessing.pdf\)](#) Assessment of Industrial Property and Natural Resources Property

[Quarry and Other Minerals Rule.110-1K \(/Documents/PropertyTax/QuarryAndOtherMinerals.Rule.110-1K.pdf\)](#) Valuation of Natural Resources Property Other Than Coal, Oil or Natural Gas for Ad Valorem Property Tax Purposes

Annual Appraisal Reports

[Permitted Producing Quarry, Salt 2024 \(/Documents/PropertyTax/2024/AnnualAppraisalReport.PermittedProducingQuarry.Salt.2024.xlsx\)](#)

Letters of No Change

[Producing Quarry Properties 2024 \(/Documents/PropertyTax/2024/LetterOfNoChange.ProducingQuarryProperties.2024.xlsx\)](#)

Managed Timberland

[110-CSR-1H \(/Documents/LegislativeRules/LegislativeRule.Title-110.Series-1H.pdf\)](#) Legislative Rule Title-110 Series-1H Valuation of Timberland and Managed Timberland

[Appraisal Rates: 2020 \(/Documents/Reports/2020/ManagedTimberlandAppraisalRates.2020.xls\)](#)

[2019 \(/Documents/Reports/2019/ManagedTimberlandAppraisalRates.2019.xls\)](#)

[2018 \(/Documents/Reports/2018/ManagedTimberlandAppraisalRates.2018.xls\)](#)

[2017 \(/Documents/Reports/2017/ManagedTimberlandAppraisalRates.2017.xls\)](#)

[Calendar \(/Documents/TaxForms/ManagedTimberlandCalendar.pdf\)](#)