



Eric Nelson
Secretary of Revenue

**WEST VIRGINIA
TAX DIVISION**

Matthew Irby
Tax Commissioner

July 1, 2025

Dear Industrial Property Owner:

West Virginia Code § 11-1C-10(c) charges the Tax Commissioner with the responsibility of appraising all industrial properties located within the State. In addition, all owners of industrial property are to make a return to the Tax Commissioner at a time and in the form specified by the Tax Commissioner.

The West Virginia Tax Division Industrial Business Property Return (STC 12:32I) that you are required to file, on or before August 1, 2025, is enclosed. A set of instructions is also enclosed to assist you in filing accurately and timely. Blank forms are also available on the Tax Division website at: <http://tax.wv.gov> under 'Forms and Publications'. When filing your return, you may use 407 Neville St. Suite 120, Beckley, WV 25801, as listed in the instructions.

Failure to file a property tax return (STC 12:32I) will result in an estimated value of the property for this year. In addition, West Virginia Code § 11-3-10 provides that any person who fails to furnish a proper return or refuses to provide the return within the time required by law may forfeit, at the discretion of the assessor or tax commissioner for good cause shown, not less than \$25.00 nor more than \$100.00 and shall be denied all remedy provided for the correction of any assessment made by the assessor. Also, a forfeiture of up to one percent of the value of the property not returned may be applied.

Should you have questions concerning the filing of your property return, you may call the Appraisal Services Unit in Beckley at (304) 461-0819. Thank you for your cooperation.

Sincerely,

Robert Cuthbert, Appraiser Manager
Property Tax Division

RC/tg