WEST VIRGINIA CODE: §11-6-2

§11-6-2. Same -- Railroads.

In the case of a railroad, such return shall show for every such owner or operator: (a) The whole number of miles of railroad owned, leased or operated within this state; (b) if such railroad be partly within and partly without this state, the whole number of miles within this state, and the whole number of miles without the same, including its branches in and out of the state, (c) the railroad track in each county in this state through which it runs; giving the whole number of miles of road in the county, including the track and its branches and side and second tracks, switches and turnouts therein, and the true and actual value per mile of such railroad in each county, stating the valuation of main track, second main track, branches, sidings, switches and turnouts separately; (d) all rolling stock owned, leased or operated, showing in separate classes: (1) The rolling stock owned; (2) the rolling stock leased or held under any conditional sale or other contract, giving such owner or operator the possession or control thereof; (3) the rolling stock used upon the line of such owner or operator, but owned by other railroad companies not owning or operating a railroad wholly or in part within this state; and (4) the rolling stock used upon such line, but owned, held or operated by corporations or companies not railroad companies, or by individuals and for each of such classes giving a detailed statement of the number and ownership of engines, car lines and cars, including passenger, mail, express, baggage, freight, sleeping, dining, parlor, refrigerator, stock and other cars of every description, and the names and addresses of the owners, and the true and actual value of all such cars used wholly or in part in this state, distinguishing between those used wholly in this state and those used partly within and partly without the state; the whole number of engines, including their appendages, used wholly or in part within this state, distinguishing between those used wholly within this state and those used partly within and partly without the same, and the true and actual value of those used wholly within the state and those used partly within and partly without the state; and the proportional value of cars and engines used partly within and partly without the state, according to the time used and the number of miles run by such cars and engines in and out of the state; and the proportional value thereof in each county in this state within which such railroad runs; (e) the depots, station houses, section houses, freight houses, machine and repair shops and machinery therein, and all other buildings, structures and appendages connected thereto or used therewith, including tool houses, and the tools usually kept therein, together with all other real estate, other than railroad track, owned or used in connection with the railroad, and not otherwise taxed, including telegraph and telephone lines, owned or used, and the true and actual value of all buildings and structures, and all such machinery and appendages, and each parcel of such real estate, including such telegraph or telephone lines, and the true and actual value thereof in each county in this state in which it is located; (f) personal property, of every kind whatsoever, including money, credits and investments wholly held or used in this state, showing the amount and value thereof in each county; (g) an itemized list of all other real property, with the location thereof, which list shall show as to each parcel whether it is assessed for taxation, and if so,

WVLegislature

by what officer or authority; (h) the capital actually employed; the total amount of bonded indebtedness, and of indebtedness not bonded; gross earnings for the year, including earnings from telegraph lines, which shall be stated separately, on the whole length of road, including the branches thereof, in and out of the state, and also such earnings within the state on way freight and passengers, and the proportion of such earning in this state on through freight and passengers carried over lines in and out of the state, to be ascertained by the number of miles the same was carried within and the number of miles without the state; and, if such owner or operator be a corporation, its actual capital stock, and the number, character, amount and market value of the shares thereof, and the amount of capital stock actually paid in; (i) gross expenditures for the year, giving a detailed statement thereof under each class or head of expenditures.

WV Legislature