WEST VIRGINIA CODE: §11-6-3

§11-6-3. Same -- Toll bridges.

In the case of any bridge upon which a separate toll or fare is charged, such return shall show: (a) The location of the same; (b) for what used; and, if used by a railroad, what railroad uses it; (c) the length of such bridge; and, if used by a railroad, the number of tracks on it; (d) all other property owned by such owner or operator and used in connection with such bridge; (e) the capital actually invested; the amount of capital stock authorized and issued, the par value and the market value of the shares into which the capital stock is divided, and the amount of dividends declared on the capital stock within the twelve months preceding the first day of the current assessment year; the total amount of bonded indebtedness and of indebtedness not bonded; gross earnings for the year from all sources; (f) gross expenditures for the year, giving a detailed statement thereof under each class or head of expenditure; (g) any other information requested by the board of public works which the board deems may be of use to it in determining the actual value of such bridge or bridges.

WV Legislature