

WEST VIRGINIA CODE: §11-6-4

§11-6-4. Same -- Car line companies.

In the case of car lines used for the transportation or accommodation of passengers or freight by owners or operators, other than railroad companies making their return under this law, such return shall show for every such owner or operator: (a) All cars and other rolling stock, giving a detailed statement of the number of cars, including passenger, mail, express, baggage, freight, sleeping, dining, parlor, refrigerator, stock or other cars of every description, 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, 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 such cars used partly within and partly without the state, according to the time used and the number of miles run by such cars in and out of the state, the railroad over which they were run, and the proportional value in each county within this state within which such cars were run; but in any case where it may appear to the board of public works that from the nature of the employment of such cars, or otherwise, it is not practicable to show the matters hereinbefore required in this section as to the cars used in this state, and the proportional value of the cars used partly within and partly without this state and each county thereof, the board may, as to such matters, accept such other information as it may be practicable to obtain, or in its discretion the board may dispense with such showing as to any such matter; (b) real and personal property of every kind, whatever, including money, credits and investments and the amount thereof, wholly held or used in this state, showing the amount and the true and actual value in each county; (c) the actual capital employed in the business of such owner or operator, the total amount of bonded indebtedness with respect to such line, and of indebtedness not bonded; the whole length of the several lines of railroad over which such cars run, including branches and connecting lines in and out of 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; its bonded indebtedness and its indebtedness not bonded. The board of public works shall have the right to require any such owner or operator to furnish such other and further information as, in the judgment of the board, may be of use to it in determining the true and actual value of the property to be assessed to such owner or operator.