WEST VIRGINIA CODE: §11-6-5

§11-6-5. Same -- Pipeline companies.

In the case of a pipeline, such return shall show for each owner or operator: (a) The number of miles of pipeline owned, leased or operated within this state, the size or sizes of the pipe composing such line, and the material of which such pipe is made; (b) if such pipeline be partly within and partly without this state, the whole number of miles thereof within this state and the whole number of miles without this state, including all branches and connecting lines in and out of the state; (c) the length, size and true and actual value of such pipelines in each county of this state, including in such valuation the main line, branches and connecting lines, and stating the different values of the pipe separately; (d) its pumping stations, machine and repair shops and machinery therein, tanks, storage tanks and all other buildings, structures and appendages connected or used therewith, together with all real estate, other than its pipeline, owned or used by it in connection with its pipeline, including telegraph and telephone lines, and the true and actual value of all such buildings, structures, machinery and appendages and of each parcel of such real estate, including such telegraph and telephone lines, and the true and actual value thereof in each county in this state in which it is located; and the number and value of all tank cars, tanks, barges, boats and barrels; (e) its personal property of every kind whatsoever, including money, credits and investments, and the amount thereof wholly held or used in this state, showing the amount and value thereof in each county; (f) an itemized list of all other real property within this state, with the location thereof; and (g) the actual capital employed in the business of such owner or operator, the total amount of the bonded indebtedness of such owner or operator with respect to such line, and of indebtedness not bonded; and, if such owner or operator be a corporation, its capital stock, the character, number and amount and the 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 such owner or operator to furnish such other and further information as, in the judgment of the board may be of use in determining the true and actual value of the property to be assessed to such owner or operator.

WV Legislature