

ANNUAL REPORT OF

(Name of Respondent)

(Address of Respondent)

TO THE
BOARD OF PUBLIC WORKS
OF THE
STATE OF WEST VIRGINIA

FOR THE YEAR ENDING DECEMBER 31, 2025

Name, title, address and telephone & fax number (including area code) of the person to be contacted concerning this report:

Name _____

Telephone _____

Title _____

Fax _____

Address _____

E-mail _____

Return to: West Virginia State Tax Department
 Property Tax Division
 Special Properties Section
 PO Box 1463
 Charleston WV 25325

(304) 558-3940
(304) 558-1150 Fax

■ Return by: **May 1, 2026**

IDENTITY OF RESPONDENT

LGR 20:00
Revised 10/72

1. Exact Name of Respondent.

2. If name of respondent was changed during year, give particulars of change and date change became effective.

3. Address of principal business office at end of year.

4. Name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept.

5. Name of State under the laws of which respondent is incorporated and date of incorporation.

6. If respondent is not incorporated, give the type of organization and date organized.

7. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

8. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

SCHEDULE OF AIRCRAFT WITH WEST VIRGINIA TAX SITUS

PLANE HOURS

REVENUE -

All revenue earned in West Virginia from operations between points in West Virginia as well as between points in West Virginia and the state border BOTH INBOUND AND OUTBOUND.

THIS SCHEDULE RELATES TO AIRCRAFT OPERATING IN WEST VIRGINIA AND THOSE PARTICULAR AIRCRAFT ONLY.

INTERSTATE APPORTIONMENT

List Each Airport in WV Separately	20 ____ Calendar Year Plane Hours	20 ____ Calendar Year Gross Revenues
Total WV Plane Hours and Gross Revenues -----		
Total System Plane Hours and Gross Revenues -----		
Percent in WV ---		
WV Average Percent -----		

SCHEDULE OF AIRCRAFT WITH WEST VIRGINIA TAX SITUS

GROUND TIME

Type of Equipment	System	West Virginia	% To West Virginia

DEPARTURES

Type of Equipment	System	West Virginia	% To West Virginia

THIS SCHEDULE RELATES TO AIRCRAFT OPERATING IN WEST VIRGINIA AND THOSE PARTICULAR AIRCRAFT ONLY

INTERSTATE APPORTIONMENT

List Each Airport in WV Separately	20 ____ Calendar Year Ground Time	20 ____ Calendar Year Departures
Total WV Ground Time and Departures -----		
Total System Ground Time and Departures -----		
Percent in WV -----		
WV Average Percent -----		

NAME OF AIRLINE _____

REPORT MADE TO THE BOARD OF PUBLIC WORKS
OF THE STATE OF WEST VIRGINIA

as of December 31, 2012

Value of Aircraft Creating Property Situs in West Virginia

TYPE OF AIRCRAFT	NO. OF PLANES	MODEL	MANUFACTURER'S ORIGINAL COST	DEPRECIATION	SALVAGE VALUES
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Total _____

69
69

THIS SCHEDULE RELATES TO AIRCRAFT OPERATING IN WEST VIRGINIA AND THOSE AIRCRAFT ONLY.

NOTE

IF RESPONDENT DOES NOT OWN PROPERTY REQUIRED TO BE LISTED
ON ANY OF THE FOLLOWING PROPERTY SHEETS, PLEASE INDICATE
THIS BY INSERTING "NONE" OR "N/A" ON THE APPROPRIATE FORM.

DO NOT LEAVE BLANK

PROPERTY SHEET "A" IS NO LONGER REQUIRED AND THEREFORE NOT
PART OF THE REPORT

PLEASE NOTE HEADING OF PAGE WHEN FILLING OUT

PROPERTY SHEET-B—(CLASSES III AND IV PROPERTY)

L.G.R. 20-23
Revised 10-72

A part of the report of Company

On Property Sheet B, give complete itemized list, together with the book value and the true and actual value of each item listed, of all Classes III and IV property (all real and personal property, exclusive of Classes I and II), owned or operated in West Virginia.

PROPERTY MUST BE LISTED BY COUNTIES, MAGISTERIAL DISTRICTS, AND MUNICIPALITIES.

BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.

Give a complete explanation for any differences between Book Value and True and Actual Value.

**IMPORTANT: PLEASE IDENTIFY WHERE PROPERTY IS LOCATED
(LIST BY COUNTY AND DISTRICT / CITY)**

Book Value
(Whole Dollars)

True and
Actual Value
(Whole Dollars)

PROPERTY SHEET C (OTHER REAL ESTATE IN WEST VIRGINIA)

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On Property Item C, give a complete harmonic list, together with the book value and the true and actual value of each item listed of all Other Real Estate in West Virginia. Other Real Estate in West Virginia is real estate owned but not used or managed for purposes immediately connected with the operating as a public setting.

BOOK VALUE REPORTED MUST AGREE WITH THE BALANCE SHEET.

Give a complete explanation for any differences between book value and true and stated value.

PROPERTY SHEET "D" (LEASED EQUIPMENT)

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

PURPOSE OF FORM #PTD 20:21

THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 ET SEQ. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES. THIS INFORMATION WILL BE REVIEWED BY STATE TAX DEPARTMENT PERSONNEL AND LOCAL COUNTY ASSESSOR'S TO ENSURE THAT ALL REAL PROPERTY OWNED BY A REPORTING UTILITY IS PROPERLY RECORDED ON THE LAND BOOKS OF THE COUNTY IN WHICH REAL PROPERTY IS OWNED. PROPERTY WILL BE VERIFIED AS OPERATING OR NON-OPERATING AND VERIFIED FOR PROPER TAX ASSESSING BODY. ASSESSOR WILL CERTIFY THAT CURRENT YEAR ACQUISITIONS HAVE BEEN CORRECTLY ENTERED ON THE LAND BOOKS AND NOTED WHEN TAX ASSESSING BODY IS THE BOARD OF PUBLIC WORKS.

INSTRUCTION FOR UTILITY REAL PROPERTY REPORT

1. ENTER UTILITY NAME, ADDRESS, PHONE NUMBER, COUNTY, DISTRICT AND NAME OF INDIVIDUAL COMPLETING REPORT. UTILITIES OPERATING IN MORE THAN ONE COUNTY DISTRICT NEEDS TO PREPARE A SEPARATE FORM FOR EACH COUNTY DISTRICT.
2. COLUMN A: LIST TAX MAP NUMBER, PARCEL NUMBER AND SIZE OR ACREAGE.
3. COLUMN B: LIST PRESENT USE OF PROPERTY SUCH AS OPERATING, NON-OPERATING, LEASED TO OTHERS OR HELD FOR FUTURE USE.
4. COLUMN C: INDICATE BY AN (X) WHICH TAXING BODY, ASSESSOR OR BOARD OF PUBLIC WORKS, IS CURRENTLY ASSESSING EACH PROPERTY FOR PROPERTY TAXES.
5. COLUMN D: LIST DATE EACH SPECIFIC PROPERTY WAS ACQUIRED.
6. COLUMN E: INDICATE WITH AN (X) ANY PROPERTY ACQUIRED DURING PAST CALENDAR YEAR.
7. COLUMN F: LIST ANY SURFACE OR STRUCTURAL IMPROVEMENTS MADE TO EACH SPECIFIC PARCEL OF REAL PROPERTY. DO NOT LIST PERSONAL PROPERTY OR EQUIPMENT ON THIS REPORT PAGE AS THEY ARE REPORTED ON OTHER PAGES OF THE BOARD OF PUBLIC WORKS REPORT.
8. ANSWER QUESTIONS BELOW PROPERTY LISTING SECTION:
DID UTILITY ACQUIRE REAL PROPERTY DURING PAST CALENDAR YEAR?
INDICATE (YES) OR (NO).
9. QUESTIONS CONCERNING PROPER COMPLETION OF THIS FORM SHOULD BE DIRECTED TO:

WEST VIRGINIA STATE TAX DEPARTMENT
PROPERTY TAX DIVISION
SPECIAL PROPERTIES SECTION
PO BOX 1463
CHARLESTON WV 25325
(304) 558-3940

DUE DATE: May 1, 2026

STATE OF WEST VIRGINIA
UTILITY REAL PROPERTY REPORT
PERIOD ENDING DECEMBER 31, 2025

FORM #PTD 20:21
REVISED 10/12/00

UTILITY CO: _____
COUNTY: _____

ADDRESS: _____
DISTRICT: _____

PHONE NUMBER: _____
COMPLETED BY: _____

INSTRUCTIONS TO UTILITY: LIST REAL PROPERTY OWNED FOR EACH COUNTY IN WHICH YOU OPERATED PROPERTY (REAL OR PERSONAL) AT THE END OF PAST CALENDAR YEAR. LIST BY COUNTY/ DISTRICT, USING A SEPARATE SHEET FOR EACH DISTRICT.			INSTRUCTIONS TO UTILITY: UTILITY WILL COMPLETE COLUMNS (A) - (F) APPLICABLE TO EACH REAL ESTATE PROPERTY LISTED. IF UTILITY DOES NOT OWN ANY REAL PROPERTY, INDICATE NONE - - - - - NONE ()			INSTRUCTION TO ASSESSOR: ASSESSOR WILL VERIFY TAX MAP AND PARCEL NUMBER OR DEED BOOK AND PAGE NUMBER OF EACH REAL PROPERTY LISTED.		
--- (A) --- LIST EACH LAND PARCEL SEPARATELY		--- (B) --- PRESENT USE OF PROPERTY: OPERATING, NON-OPERATING, HELD FOR FUTURE USE, OR LEASED TO OTHERS.	--- (C) --- PROPERTY ASSESSED FOR TAX BY: (CHECK ONE)		--- (D) --- FOR LAND OWNED	--- (E) --- INDICATE LAND ACQUIRED DURING 2025 BY (X)	--- (F) --- LAND, STRUCTURAL & EQUIPMENT IMPROVEMENTS	
DEED BK AND PAGE	MAP AND PARCEL		COUNTY ASSESSOR	BOARD OF PUB. WORKS	DATE PURCHASED	DESCRIPTION	DATE	

UTILITY: DOES THIS PAGE LIST ANY REAL PROPERTY ACQUIRED OVER PAST YEAR?

YES () NO ()

ASSESSOR'S SIGNATURE: _____

(TAX DEPARTMENT WILL OBTAIN SIGNATURE)

PURPOSE OF THIS INFORMATION: THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 et seq. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES.

A part of the report of _____
(Company)

=====

OATH

State of _____

County of _____

I, THE UNDERSIGNED _____
(Name of Officer) _____
(Official Title) _____

of the _____ Company, on my oath say that the return as shown on this and the foregoing pages of this report, has been prepared from the original books, papers and records of said Company, that I have carefully examined the same and declare the same and each page thereof to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, and that all property has been reported at its book value, and that there have been no expenditures for "additions, and new work" either within or without the State of West Virginia except as shown by the Plant and Investment Account of this report; and that the foregoing return includes all property owned, leased or operated in the State of West Virginia by said Company during the period for which said return is made.

(Official Title)

Subscribed and sworn to before me this _____ day of _____, _____

Notary Public

(The return must be verified on the oath of the President, Vice President, Secretary or Principal Accounting Officer.)

AIRLINE COMPANIES
STATE OF WEST
VIRGINIA

RE: ARTICLE 6H. VALUATION OF SPECIAL AIRCRAFT PROPERTY.

Chapter 11, Article 6H of the West Virginia Code reads, in part, as follows:

§11-6H-1 This article shall be known and cited as the Special Aircraft Property Valuation Act.

§11-6H-2(b)(7) "Special aircraft property" means all aircraft owned or leased by commercial airlines or private carriers.

§11-6H-2(b)(6) "Salvage value" means the lower of fair market salvage value or five percent of the original cost of the property.

§11-6H-3 The value of special aircraft property for the purpose of ad valorem property taxation shall be its salvage value.

§11-6H-4a.

Initial determination by the Board of Public Works.

For special aircraft property subject to assessment by the Board of Public Works as provided for in article six of this chapter, the board shall determine, in writing, whether that specific item of property is special aircraft property subject to valuation in accordance with this article. Upon making a determination that a taxpayer has special aircraft property, the Board of Public Works shall notify the Tax Commissioner of that determination and shall provide information as the Tax Commissioner requires relating to that determination.

An application must be submitted for property to be assessed in accordance with the provisions of Chapter 11, Article 6H of the West Virginia Code.

**APPLICATION TO THE BOARD OF PUBLIC WORKS
FOR SPECIAL AIRCRAFT PROPERTY VALUATION
STATE OF WEST VIRGINIA**

The undersigned, for and on behalf of the registered owner of the here listed aircraft, hereby makes application for property tax valuation in accordance with Chapter 11, Article 6H of the West Virginia Code for the year ending December 31, 2025 (Tax Year 2027)

The undersigned hereby verifies and affirms under penalty of perjury that all aircraft designated and listed on this application are owned by the registered owner identified on this application and that all aircraft so designated and listed constitute special aircraft property in accordance with the provisions of Chapter 11, Article 6H of the West Virginia Code, and are subject to valuation in accordance with Chapter 11, Article 6H of the West Virginia Code for the aforementioned tax period.

By, for and on behalf of the registered owner of the aircraft herein listed:

____ makes oath and says that he/she is _____
(Name of the affiant) (Print) (Official title)

of _____

(Name and address of the registered aircraft owner) (Print)

Registered Aircraft Owner's Taxpayer Identification Number _____

(Signature of affiant) (Telephone number)

(Date) (Fax number)

Complete and file this application with the Annual Report that is filed with the West Virginia Board of Public Works

Questions may be directed to:

**West Virginia State Tax Department
Property Tax Division
Special Properties Section
P.O. Box 1463
Charleston WV 25325**

Telephone: 304-558-3940

Fax: 304-558-1150

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The undersigned, for and on behalf of the registered owner of the here listed aircraft, hereby makes application for property tax valuation in accordance with Chapter 11, Article 6H of the West Virginia Code for the year ending December 31, 2025 (Tax Year 2027)

The undersigned hereby verifies and affirms under penalty of perjury that all aircraft designated and listed on this application are **owned and/or leased by the airline company** identified on this application and that all aircraft so designated and listed constitute special aircraft property in accordance with the provisions of Chapter 11, Article 6H of the West Virginia Code, and are subject to valuation in accordance with Chapter 11, Article 6H of the West Virginia Code for the aforementioned tax period.

By, for and on behalf of the registered owner **or operator/lessee** of the aircraft herein listed:

____ makes oath and says that he/she is _____
(Name of the affiant) (Print) (Official title)

of _____

(Name and address of **Company**) (Print)

Taxpayer Identification Number _____

(Signature of affiant)

(Telephone number)

(Date)

(Fax number)

Complete and file this application with the Annual Report that is filed with the West Virginia Board of Public Works

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