

# 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**

**ANNUAL CAR LINE REPORT**  
**ORGANIZATION AND CONTROL**

1. State full and exact name of respondent (company) making this report:

---

2. Name, title, telephone number, and address of officer, owner, or partner to whom correspondence concerning this report should be addressed:

---

(Name) (Title)

(Area Code) (Telephone Number) (Fax Number)

---

(Street) (City & State) (Zip Code)

3. Address of office where accounting records are maintained:

---

(Street) (City & State) (Zip Code)

4. Respondent is: \_\_\_\_\_  
(Individual, Partnership, Corporation, Association, etc.)

5. If a corporation, association, or other similar form of enterprise, incorporation or organization was:

In the State of \_\_\_\_\_ on \_\_\_\_\_ (Year)

6. If a consolidated company, name the companies consolidated:

---

---

7. Please check appropriate box:

Are you filing under same name as last report year yes ( ) no ( )

Are you filing under same address as last year yes ( ) no ( )

If applicable please state former name and/or address

---

---

**CAR MILEAGE: MADE IN WEST VIRGINIA DURING YEAR 2025**

RAILROADS	TRACK MILES IN WEST VIRGINIA LOADED & EMPTY (TOTAL)
CSX TRANSPORTATION	
NORFOLK SOUTHERN COMBINED RAILROAD	
SOUTH BRANCH VALLEY RAILROAD	
WHEELING & LAKE ERIE RAILWAY	
WINCHESTER & WESTERN RAILROAD	
LITTLE KANAWHA RIVER RAIL	
R J CORMAN RAILROAD	
APPALACHIAN & OHIO RAILROAD	
ELK RIVER RR CO	
<b>TOTAL WEST VIRGINIA MILES</b>	

ALL RAILROADS	
<b>TOTAL RAILROAD MILES EVERYWHERE LOADED &amp; EMPTY</b>	

**DIRECTIONS:**

1. LIST MILES MADE IN WEST VIRGINIA LOADED AND EMPTY (TOTALLED) FOR EACH RAILROAD OVER WHICH YOUR CARS TRAVELED DURING THE TWELVE MONTHS LAST PRECEDING JANUARY 1, OF THE YEAR IN WHICH YOU ARE FILING.
2. LIST TOTAL MILES LOADED AND EMPTY, MADE EVERYWHERE ON ALL RAILROADS, REGARDLESS OF LOCATION OF SUCH ROADS. THE TOTAL OF THESE MILES SHOULD INCLUDE THOSE PREVIOUSLY REPORTED AS "MILES MADE IN WEST VIRGINIA, LOADED AND EMPTY."

#### INSTRUCTIONS FOR COMPLETING CAR DESCRIPTION & COST DATA

This report is the basis for determining the assessed value of your property in the State of West Virginia. The original cost data will be depreciated 5% per year to a 30% residual value to determine the estimated present value of cars. The estimated present value will then be allocated to the State of West Virginia based on the relationship of mileage in West Virginia to total systems mileage. Questions concerning the proper completion of this report should be directed to telephone number (304) 558-3940, (Attention: Special Properties Section).

##### Please Read These Instructions Carefully

Column 1: Year Acquired: Please indicate the date the present owner acquired the property, regardless of condition.

Column 2: Car Numbers From: To: Indicate individual car numbers, or sequence of numbers for cars acquired in the same year. Car numbers must correspond with Number Cars Owned and Leased (Column 5).

Column 3: Initials or Other Identifying Marks: List initials of all cars operated by your company. If all cars have the same initials, you should list only one car initial marking.

Column 4: Type of Cars: Indicate type of cars: Flat, Hopper, Gondola, Refrigerator, etc.

Column 5: Number of Cars Owned and Leased (as of Dec. 31 of report year): List number of cars corresponding to Column 1 (year acquired). Show cars owned with (O), cars leased with (L).

Column 6: Original Cost to Present Owner: Include actual total cost of cars to present owner, regardless of original cost at date built.

Column 7: Capital Improvements: Include all capital improvements associated with cars since purchase. All costs of additions, such as protective equipment, racks and special apparatus, must be included in this column.

**Please be sure to subtotal columns (5), (6), and (7) should there be more than one entry for column (1) Year Acquired of a same year.**  
**Please note: There should be a Final Grand Total upon your completion.**

Column 8: Office Use Only: Do not write in this column.

Column 9: Office Use Only: Do not write in this column.

## **CAR DESCRIPTION AND COST DATA**

\*PLEASE LIST IMPROVEMENTS ON PROPER ACQUIRED YEAR, WHICH MAY DIFFER FROM ACQUIRED YEAR OF CAR

PAGE 4

\*Please be sure to subtotal columns (5), (6), and (7) should there be more than one entry for column (1) year acquired of the same year.

**\*Please note: There should be a Final Grand Total upon your completion.**

## **CAR RECONCILIATION SCHEDULE**

**CARS REPORTED IN PRIOR YEAR:**

a.

**ADDITIONAL CARS REPORTED THIS YEAR:**

PURCHASED OR MANUFACTURED SINCE 12/31/2024:

---

RE-MARKED TO YOUR PRIVATE CAR MARK:

---

## **TOTAL CAR INCREASE:**

b. +

**DELETED CARS:**

**SOLD**

---

SCRAPPED

\*\* RE-MARKED TO ANOTHER'S MARK  
(EITHER RR OR PRIVATE CAR)

---

---

#### **TOTAL CAR DECREASE:**

c. ( )

**REPORTABLE CARS THIS YEAR:**

d.

**CAR COUNT LISTED IN JANUARY, 2025 ORER REGISTER:**

e. \_\_\_\_\_

**DIFFERENCE:**  
between line (d.) and line (e.)

f. \_\_\_\_\_  
**(EXPLAIN BELOW)**

**\*\* LIST THE CARS BY CAR MARK AND CAR TYPE.**

**EXPLANATION OF DIFFERENCE BETWEEN REPORTABLE CARS (d.) AND ORER REGISTER (e.):**

## OATH

State of \_\_\_\_\_

County of \_\_\_\_\_

I, THE UNDERSIGNED \_\_\_\_\_ President, or \_\_\_\_\_  
(Name of Officer) (Official Title)

of the \_\_\_\_\_ Company, on my oath say that the foregoing return has been prepared under my direction from the original books, papers and records of said company; that I have carefully examined the same and declared the same to be a complete and correct statement of the total number of miles made by the engines and cars of every car company, car trust, mercantile company or corporation or individual, owning any engines, stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars (other than engines and cars of an operating railway company), made by their several engines and cars over the lines operated by the respondent in West Virginia during the year covered by this report.

(Name) \_\_\_\_\_

(Title) \_\_\_\_\_

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Notary Public

My Commission expires \_\_\_\_\_

Tax Laws applicable to taxation of engines, stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, and other similar cars, not owned by a railroad company.

Article 2, Section 6, Chapter 11, Official Code of West Virginia, 1931, provides in part as follows:

Paragraph (d) Item (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."