

# 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**

**RESPONDENT PLEASE CHECK APPROPRIATE LINE:**

**Is Your Company**

(a) For Profit Company \_\_\_\_\_

(b) Non-Profit Company \_\_\_\_\_

(c) Part of Public Service District \_\_\_\_\_

**Are You Filing Under Same Name as Last Year** Yes \_\_\_\_\_ No \_\_\_\_\_

**Are You Filing Under Same Address as Last Year** Yes \_\_\_\_\_ No \_\_\_\_\_

**If Applicable Please State Former Name and / or Address**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# IMPORTANT NEW REQUIREMENT FOR FILING

Along with the annual report this year are two new inserts that **MUST** be completed. *Failure to complete Insert A and Insert B will result in your annual report being considered incomplete.*

A brief description of each insert follows.

**Insert A – Report in whole dollar values the current value of Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service for current year and four preceding years, Operating Revenue, Operating Expense, Net Operating Income for current year and four preceding years. If applicable, also provide current value of Construction Work in Progress, Pollution Control Equipment, and any other additional value not addressed in the categories above.**

**Insert B – Describe where the values for Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service, Operating Revenue, Operating Expense, and Net Operating Income that were reported on Insert A can be located on your annual report or other documentation provided with your annual report. If applicable, also describe where the values for Construction Work in Progress, Pollution Control Equipment, and any other additional value or expense can be located on your annual report or other documentation provided with your annual report.**

**Example: Net Operating Income of \$100,000 reported on Insert A. Net Operating Income on Insert B may be described as “NOI from Page 19 of Income PDF” or “NOI from page 19 of Income Statement”. Both would be acceptable as a location for data verification of a digital or paper attachment to the annual report.**

<b>STATE TAX DEPARTMENT</b>	<b>Insert A</b>	
<b>PROPERTY TAX DIVISION</b>		
<b>PUBLIC UTILITIES UNIT</b>		
<b>FINANCIAL SUMMARY FOR TAX YEAR</b>	<b>2027</b>	<b>BASED ON OPERATIONS OF</b>
		<b>CALENDAR YEAR</b>
		<b>2025</b>
<hr/>		
COMPANY NAME:		
PUBLIC UTILITY INDUSTRY:		

**Values reported in whole dollars**

**PLANT IN SERVICE  
MATERIALS & SUPPLIES**

## SYSTEM

Ww

LESS:  
DEPRECIATION

111

WV

LESS:

1000

1000

**NET VALUE OF PLANT IN SERVICE**

1000

1000

NET VALUE OF PLANT IN SERVICE  
NET VALUE OF PLANT IN SERVICE

2025  
2024  
2023  
2022  
2021

OPERATING REVENUE  
OPERATING EXPENSE  
NET OPERATING INCOME

2025

NET OPERATING INCOME  
NET OPERATING INCOME  
NET OPERATING INCOME  
NET OPERATING INCOME  
NET OPERATING INCOME

2025  
2024  
2023  
2022  
2021

**Additional value or expense summary:**

STATE TAX DEPARTMENT	Insert B
PROPERTY TAX DIVISION	
PUBLIC UTILITIES UNIT	
FINANCIAL SUMMARY FOR TAX YEAR	2027
	BASED ON OPERATIONS OF CALENDAR YEAR
	2025
COMPANY NAME:	
PUBLIC UTILITY INDUSTRY:	

Description of location where values reported on Insert A can be found on documentation provided

	SYSTEM	WV
PLANT IN SERVICE		
MATERIALS & SUPPLIES		
DEPRECIATION		
OBsolescence		
NET PLANT		
OPERATING REVENUE		
OPERATING EXPENSE		
NET OPERATING INCOME		

**Additional value or expense summary:**

SCHEDULE 1, GENERAL INFORMATION

Annual report of \_\_\_\_\_

Page 2  
Year ended December 31, \_\_\_\_\_

**SCHEDULE 2**  
**DIRECTORS, PROPRIETORS, PARTNERS**

Line No.	Name of director or proprietor (For partnerships identify each partner, identify which are general or limited partners, and show each partner's percent of interest in the licensee.) (a)	Office Address (including street and number) (b)	Term Began (c)	Term Expires (d)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				

**SCHEDULE 3**  
**PRINCIPAL OFFICERS**

(For corporations, show the data requested; for other forms of business organizations, show names of individuals holding comparable positions.)

Line No.	Title of Office (a)	Name of person holding office at end of year (b)	Address (c)
1.	President		
2.	Vice-President		
3.	Secretary		
4.	Treasurer		
5.	Controller (if officer)		

SCHEDULE 4  
VOTING POWERS AND CONTROLS

1. Name each of the stockholders at the end of the year who held five per centum or more of the voting capital stock of the licensee.
2. State the total number of stockholders at the end of the year holding
  - (a) common stock \_\_\_\_\_
  - (b) preferred stock \_\_\_\_\_

Line No.	Name (a)	Address (b)	Number of shares held	
			Common (c)	Preferred (d)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Annual report of \_\_\_\_\_

Page 4  
Year ended December 31, \_\_\_\_\_

SCHEDULE 5  
SIGNIFICANT CHANGES DURING THE YEAR

Give particulars of:

1. Issuances of capital stock or long-term debt (including dates, amounts, regulatory authorization and proceeds.)
2. Changes in franchise rights
3. Significant changes in plant
4. Changes in ownership or control
5. Other significant changes. Include rate changes.

INSTRUCTIONS TO SCHEDULE 6  
COMPARATIVE BALANCE SHEET

1. List the accounts representing assets and liabilities of the licensee. Licensees who, in addition to providing licensed communications service, are engaged in other operations, shall combine assets and liabilities related to other operations on line numbers 10, 16 and 24, page 6, and line numbers 10 and 15 on page 7. The accounts so combined shall be restricted to those specifically mentioned on these lines. If other accounts contain material amounts which can be determined without allocation or analysis for other than licensed operations, the licensee shall show the following information for each such account:
  - a. Account title
  - b. Amount directly related to other than licensed operations

Annual report of \_\_\_\_\_

Year ended December 31, \_\_\_\_\_

SCHEDULE 6  
COMPARATIVE BALANCE SHEET

Line No.	Assets and Other Debits	Balance at Beginning of Year (a)	Balance at End of Year (b)	Increase or (Decrease) (c)
1.	Current Assets			
1.	Cash			
2.	Accounts Receivable			
3.	Allowance for Uncollectible Amounts			
4.	Income Taxes Receivable			
5.	Notes Receivable			
6.	Prepayments			
7.	Materials and Supplies			
8.	Interest and Dividends Receivable			
9.	Other Current Assets			
10.	Current Assets - Operations		-	
11.	Total Current Assets			
12.	Deferred Charges			
13.	Other Deferred Charges (see page 16)			
14.	Unamortized Debt Expense			
15.	Intangible Assets			
15.	Accumulated Deferred Income Taxes - Communications Operations			
16.	Deferred Charges - Operations			
17.	Total Deferred Charges			
18.	Long Term Assets			
18.	Investments and Other Long-Term Assets			
18.	Investments			
19.	Other Long-Term Assets			
20.	Total Investments and Other Long-Term Assets			
21.	Communications Plant			
21.	Total Gross Communications Plant (see page 12)			
22.	Accumulated Depreciation & Amortization of Communications Plant			
23.	Total Net Communications Plant			
24.	Long-Term Assets - Operations			
25.	Total Long-Term Assets			
26.	Total Assets and Other Debits			

SCHEDULE 8  
COMPARATIVE BALANCE SHEET

Line No.	Liabilities and Equity	Balance at Beginning of Year (a)	Balance at End of Year (b)	Increase or (Decrease) (c)
	<b>Current Liabilities</b>			
	-----			
1.	Notes Payable			
2.	Accounts Payable			
3.	Accrued Liabilities			
4.	Advance Billing and Payments			
5.	Taxes Accrued			
6.	Interest Accrued			
7.	Other Current Liabilities			
8.	Current Maturities of Long-Term Debt			
9.	Customer Deposits			
10.	Current Liabilities - Operations			
11.	Total Current Liabilities			
	<b>Deferred Credits</b>			
	-----			
12.	Other Deferred Credits (see page 16)			
13.	Unamortized Deferred Investment Tax Credits - ... Communications Operations			
14.	Accumulated Deferred Income Taxes - Communications Operations			
15.	Deferred Credits - Operations			
16.	Total Deferred Credits			
	<b>Long-Term Liabilities</b>			
	-----			
17.	Obligations on Capital Leases			
18.	Advances from Affiliated Companies			
19.	Unamortized Premium and Discount on Long-Term Debt			
20.	Long-Term Debt (see page 17)			
21.	Total Long-Term Liabilities			
	<b>Equity</b>			
	-----			
22.	Common Stock (see page 18)			
23.	Preferred Stock (see page 18)			
24.	Other Paid-In Capital			
25.	Retained Earnings			
26.	Proprietary Capital - Proprietorship and Partnership			
27.	Total Equity			
28.	Total Liabilities and Equity			

INSTRUCTIONS FOR SCHEDULE 7  
INCOME AND RETAINED EARNINGS  
OR  
PROPRIETARY CAPITAL STATEMENTS

1. Show the requested information regarding transactions during the year.
2. For those extraordinary items reflected on this schedule, please provide the following information for each item:
  - a. Nature of extraordinary item
  - b. Amount of extraordinary item before considering the related income tax effects
  - c. Amount of the income tax effect related to the extraordinary item
3. For those prior period adjustments reflected on this schedule, please provide the following information for each adjustment:
  - a. Nature of the prior period adjustment
  - b. The effect on net income and the period to which the adjustment is related
  - c. Amount of the prior period adjustment before considering the related income tax effects
  - d. Amount of the income tax effects related to the prior period adjustment
4. For those amounts of miscellaneous debits and credits reflected in the Retained Earnings and Proprietary Capital Statements in this Schedule, please provide the following information:
  - a. Description of each transaction included in these amounts
  - b. The amount of each above described transaction before considering the related income tax effects
  - c. Amount of the income tax effects related to each above described transaction

SCHEDULE 7  
INCOME STATEMENT

Line No.	Income Statement (a)	Current Year (c)
	<b>Wholesale ----- Communications Operating Income</b>	
1.	Operating Revenues	
2.	Operating Expenses	
3.	Operating Income before Income Taxes	
4.	Current Income Taxes	
5.	Deferred Income Taxes	
6.	Deferred Investment Tax Credits	
7.	Net Operating Income	
	<b>Retail ----- Communications Operating Income</b>	
8.	Operating Revenues	
9.	Operating Expenses	
10.	Operating Income before Income Taxes	
11.	Current Income Taxes	
12.	Deferred Income Taxes	
13.	Deferred Investment Tax Credits	
14.	Net Operating Income	
	<b>Non-Operating Income</b>	
15.	Income	
16.	Income Deductions	
17.	Operating Income	
18.	Interest Expense	
19.	Total Net Income (Before Extraordinary Items)	
20.	Extraordinary Items (net of tax effect)	
21.	Total Net Income (After Extraordinary Items)	

SCHEDULE 8  
RETAINED EARNINGS STATEMENT  
PARTNERSHIP CAPITAL STATEMENT

Line No.	Retained Earnings Statement (a)	Current Year (b)
1.	Retained Earnings (at beginning of year)	
2.	Net Income (or loss) for the year	
3.	Prior Period Adjustment(s)	
4.	Miscellaneous Credits	
5.	Total Credits	
6.	Dividends Declared	
7.	Prior Period Adjustment(s)	
8.	Miscellaneous Debits	
9.	Total Debits	
10.	Retained Earnings (at end of year)	=====
	Partnership Capital Statement (1)	
11.	Partnership Capital (at beginning of year)	
12.	Net Income (or loss) for the year	
13.	Prior Period Adjustments(s)	
14.	Partner's Capital Contributions	
15.	Miscellaneous Credits	
16.	Total Credits	
17.	Partner's Drawings	
18.	Prior Period Adjustment(s)	
19.	Miscellaneous Debits	
20.	Total Debits	
21.	Total Partnership Capital (at end of year)	=====

(1) This statement also should be used by sole proprietors.

SCHEDULE 9  
ANALYSIS OF OPERATING EXPENSES

Line No.	Description (a)	Total (b)
1.	Non-Cellular: Maintenance Expense	
2.	Depreciation and Amortization Expense	
3.	Telecommunications - Direct Operating Expense	
4.	Customer Accounts and Sales Expense	
5.	Other Operating Expense	
6.	General and Administrative Expense	
7.	Gain or Loss on Retirement or Sale of Non-Cellular:Plant	
8.	Operating Expenses Charged to Construction - Credit	
9.	Charges by Wholesalers for Numbers and Other Services	
10.	Total Operating Expenses	=====

**SCHEDULE 10**  
**ANALYSIS OF NON-CELLULAR COMMUNICATIONS PLANT ACCOUNTS**

Line No.	Account Title	Balance at Beginning of Year (a)	Additions During Year (b)	Retirements During Year (c)	Transfers and Adjustments (d)	Balance at End of Year (e)
1.	Land					
2.	Buildings					
3.	Leashhold Improvements					
4.	Antennae					
5.	Power Equipment					
6.	Switching Equipment					
7.	Base Site Controller					
8.	Towers					
9.	Radio Frequency Channel Equipment					
10.	Transmission					
11.	Vehicles					
12.	Tools and Work Equipment					
13.	Office Furniture and Equipment					
14.	Non-Cell Communications Plant in Service					
15.	Non-Cell Communications Plant Under Construction					
16.	Non-Cell Communications Plant Held for Future Use					
17.	Non-Cell Communications Plant Acquisition Adjustment					
18.	Non-Cellular Communications Plant (Total)					

## ACCUMULATED DEPRECIATION NON-CELLULAR COMMUNICATIONS PLANT

Line No.	Account Title	Balance at Beginning (a)	Additions During Year (b)	Retirements During Year (c)	Transfers and Adjustments (d)	Balance at End of Year (e)
1.	Land					
2.	Buildings					
3.	Leashhold Improvements					
4.	Antennae					
5.	Power Equipment					
6.	Switching Equipment					
7.	Base Site Controller					
8.	Towers					
9.	Radio Frequency Channel Equipment					
10.	Transmission					
11.	Vehicles					
12.	Tools and Work Equipment					
13.	Office Furniture and Equipment					
14.	Non-Cell Communications Plant					
	In Service					
15.	Non-Cell Communications Plant Under Construction					
16.	Non-Cell Communications Plant Held for Future Use					
17.	Non-Cell Communications Plant Acquisition Adjustment					
18.	Non-Cellular Communications Plant (Total)					

**SCHEDULE 10**  
**ANALYSIS OF NON-CELLULAR COMMUNICATIONS PLANT ACCOUNTS**

(WEST VIRGINIA ONLY)

Line No.	Account Title	Balance at Beginning of Year (a)	Additions During Year (b)	Retirements During Year (c)	Transfers and Adjustments (d)	Balance at End of Year (e)
1.	Land					
2.	Buildings					
3.	Leashhold Improvements					
4.	Antennae					
5.	Power Equipment					
6.	Switching Equipment					
7.	Base Site Controller					
8.	Towers					
9.	Radio Frequency Channel Equipment					
10.	Transmission					
11.	Vehicles					
12.	Tools and Work Equipment					
13.	Office Furniture and Equipment					
14.	Non-Cell Communications Plant in Service					
15.	Non-Cell Communications Plant Under Construction					
16.	Non-Cell Communications Plant Held for Future Use					
17.	Non-Cell Communications Plant Acquisition Adjustment					
18.	Non-Cellular Communications Plant (Total)					

ACCUMULATED DEPRECIATION NON-CELLULAR COMMUNICATIONS PLANT  
(WEST VIRGINIA ONLY)

Line No.	Account Title	Balance at Beginning (a)	Additions During Year (b)	Retirements During Year (c)	Transfers and Adjustments (d)	Balance at End of Year (e)
1.	Land					
2.	Buildings					
3.	Leashhold Improvements					
4.	Antennas					
5.	Power Equipment					
6.	Switching Equipment					
7.	Base Site Controller					
8.	Towers					
9.	Radio Frequency Channel Equipment					
10.	Transmission					
11.	Vehicles					
12.	Tools and Work Equipment					
13.	Office Furniture and Equipment					
14.	Non-Cell Communications Plant					
	In Service					
15.	Non-Cell Communications Plant Under Construction					
16.	Non-Cell Communications Plant Held for Future Use					
17.	Non-Cell Communications Plant Acquisition Adjustment					
18.	Non-Cellular Communications Plant (Total)					

SCHEDULE 11  
ANALYSIS OF DEFERRED CHARGES AND CREDITS

List hereunder the major items comprising the balances at the end of the year on line 12, page 6 and line 12, page 7. Show the account titles, the nature of the items, and the amount.

Line No.	Other Deferred Charges (a)	Amount (b)	Other Deferred Credits (c)	Amount (d)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

**SCHEDULE 12**  
**LONG TERM DEBT**

Line No.	Designation of Debt (a)	Date of Maturity (b)	Date of Obligation (c)	Regulatory Authorization Number (d)	Interest Rate (e)	Original Amount of Debt (f)	Unpaid Balance At End of Year (g)	Interest During Year (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>								

Annual report of

Year ended December 31,

Page 17



ALLOCATION DATA

Please complete the following if company has interstate\*\* operations - Amounts as listed below must agree with applicable sections of regulatory report.

Utility Plant:	System	W VA
<b>In Service</b>		
Plant In Service (classified)	_____	_____
Plant Purchased or Resold	_____	_____
Complete Construction (not classified)	_____	_____
Experimental Plant (not classified)	_____	_____
<b>Total</b>	_____	_____
<b>Held for Future Use</b>		
<b>Construction Work In Progress:</b>		
CWIP - Real Property	_____	_____
CWIP - Personal Property	_____	_____
Acquisition Adjustments	_____	_____
<b>Total Utility Plant</b>	_____	_____
<b>Depreciation Reserve</b> (applicable to above listed accounts)	_____	_____
<b>Materials and Supplies</b>	_____	_____
<b>Revenues</b>	_____	_____
	System	W VA
<b>Gas and Gas Pipeline</b> <b>Company Only - Current Gas Stored</b>	_____	_____
<b>- Noncurrent Gas Stored</b>	_____	_____

\*\* if not applicable please check here

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)

I.G.R. 2023  
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)**

145.R 20:14  
Revised 10/73

On Property Sheet C, give a complete itemized 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 occupied for purposes immediately connected with the operation as a public utility.

**BOOK VALUE REPORTED MUST AGREE WITH THE BALANCE SHEET.**

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

**PROPERTY SHEET "D" (LEASED EQUIPMENT)**

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

**THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED TO 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 ASSESSORS 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 NEED 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:			INSTRUCTIONS TO UTILITY:			INSTRUCTION TO ASSESSOR:		
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.			UTILITY WILL COMPLETE COLUMNS (A) - (F) APPLICABLE TO EACH REAL ESTATE PROPERTY LISTED. IF UTILITY DOES NOT OWN ANY REAL PROPERTY, INDICATE NONE --- NONE ( )			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	SIZE OR ACREAGE	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.)*