

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.

| | | | |
|--------------------------------|------|------------------------|------|
| STATE TAX DEPARTMENT | | Insert B | |
| PROPERTY TAX DIVISION | | | |
| PUBLIC UTILITIES UNIT | | BASED ON OPERATIONS OF | |
| FINANCIAL SUMMARY FOR TAX YEAR | 2027 | 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:

[illegible]

STATEMENT 1 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

| Line No. | Item (a) | Total (b) | Electric (c) | Gas (d) | Total (e) | Common (f) |
|----------|---|-----------|--------------|---------|-----------|------------|
| 1 | UTILITY PLANT | \$ | \$ | \$ | \$ | \$ |
| 2 | In Service: | | | | | |
| 3 | Plant in Service (Classified) | | | | | |
| 4 | Plant Purchased or Sold | | | | | |
| 5 | Completed Construction not Classified | | | | | |
| 6 | In Process of Reclassification | | | | | |
| 7 | Total | | | | | |
| 8 | Leased to Others | | | | | |
| 9 | Held for Future Use | | | | | |
| 10 | Construction Work in Progress | | | | | |
| 11 | Acquisition adjustments | | | | | |
| 12 | Total Utility Plant | | | | | |
| 13 | Accum. Prov. for Depn., Amort., & Depl. | | | | | |
| 14 | Net Utility Plant | | | | | |
| 15 | Deduct: OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, & DEPLETION | | | | | |
| 16 | In Service: | | | | | |
| 17 | Depreciation | | | | | |
| 18 | Amort. and Depl. of Producing Natural Gas Land and Land Rights | | | | | |
| 19 | Amort. of Underground Storage Land and Land Rights | | | | | |
| 20 | Amort. of Other Utility Plant | | | | | |
| 21 | Total, in Service | | | | | |
| 22 | Leased to Others: | | | | | |
| 23 | Depreciation | | | | | |
| 24 | Amortization and Depletion | | | | | |
| 25 | Total, Leased to Others | | | | | |
| 26 | Held for Future Use: | | | | | |
| 27 | Depreciation | | | | | |
| 28 | Amortization | | | | | |
| 29 | Total, Held for Future Use | | | | | |
| 30 | Abandonment of Leases (natural gas) | | | | | |
| 31 | Amort. of Plant Acquisition Adj. | | | | | |
| 32 | Total Accumulated Provisions (should agree with line 15 above) | | | | | |

* See page 351 for detail of common utility plant and expenses.

Annual report of

(WEST VIRGINIA ONLY)

Year ended December 31,
Revised 11/73
LCR 20-08

Annual report of: Year ended December 31,

MATERIALS AND SUPPLIES

| Line No. | Account (a) | Balance Beginning of Year (b) | Balance End of Year (c) | Department to which predominant use of material is attributable (d) |
|----------|--|--|-------------------------------|---|
| 1 | Fuel Stock (Acct. 151) (See sch. pg 209) | | | |
| 2 | Fuel Stock Expenses Undistributed (Acct. 152) ... | | | |
| 3 | Residuals & Extracted Products (Acct. 153) | | | |
| 4 | Plant Materials & Operating Supplies (Acct. 154): 1/ | | | |
| 5 | | | | |
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| 29 | | | | |
| 30 | Total Account 154 | \$ | \$ | |
| 31 | Merchandise (Account 155) | | \$ | |
| 32 | | | | |
| 33 | Nuclear Materials Held for Sale (Acct. 157) * | | | |
| 34 | Storage Expenses Undistributed (Acct. 163) | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | Total Materials & Supplies (per balance sheet) .. | \$ | \$ | |

1/ Report the amount of plant materials and operating supplies at end of year under titles which are indicative of the character of the material included. In column (d), designate the department to which predominant use of the class of material is attributable. Give an explanation of important inventory adjustments during year (on a separate page) showing general classes of material affected and the various classes of accounts (operating expense, clearing accounts, plant, etc.) debited or credited. Debits or credits to storage expense-clearing shall be shown separately, if applicable.

* Not applicable to Gas Utilities

ELECTRIC PLANT IN SERVICE

(In addition to Account 101, Electric Plant in Service (Classified), this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Electric Plant in Process of Reclassification, and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.

3. Credit adjustments of plant accounts should be enclosed

in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold.

In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

| Line No. | Account (a) | Balance beginning of year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance end of year (g) |
|----------|--|-------------------------------|---------------|-----------------|-----------------|---------------|-------------------------|
| 1 | 1. INTANGIBLE PLANT | \$ | \$ | \$ | \$ | \$ | \$ |
| 2 | (301) Organization..... | | | | | | |
| 3 | (302) Franchises and contracts..... | | | | | | |
| 4 | (303) Miscellaneous intangible plant..... | | | | | | |
| 5 | Total intangible plant..... | | | | | | |
| 6 | 2. PRODUCTION PLANT | | | | | | |
| 7 | STEAM PRODUCTION PLANT | | | | | | |
| 8 | (310) Land and land rights..... | | | | | | |
| 9 | (311) Structures and improvements..... | | | | | | |
| 10 | (312) Boiler plant equipment..... | | | | | | |
| 11 | (313) Eng'g. and eng. driven generators..... | | | | | | |
| 12 | (314) Turbogenerator units..... | | | | | | |
| 13 | (315) Accessory electric equipment..... | | | | | | |
| 14 | (316) Misc. power plant equipment..... | | | | | | |
| 15 | Total steam production plant..... | | | | | | |
| 16 | NUCLEAR PRODUCTION PLANT | | | | | | |
| 17 | (320) Land and land rights..... | | | | | | |
| 18 | (321) Structures and improvements..... | | | | | | |
| 19 | (322) Reactor plant equipment..... | | | | | | |
| 20 | (323) Turbogenerator units..... | | | | | | |
| 21 | (324) Accessory electric equipment..... | | | | | | |
| 22 | (325) Misc. power plant equipment..... | | | | | | |
| 23 | Total nuclear production plant..... | | | | | | |
| 24 | HYDRAULIC PRODUCTION PLANT | | | | | | |
| 25 | (330) Land and land rights..... | | | | | | |
| 26 | (331) Structures and improvements..... | | | | | | |
| 27 | (332) Reservoirs, dams, and waterways..... | | | | | | |
| 28 | (333) Wtr. whls., turb., and generators..... | | | | | | |
| 29 | (334) Accessory electric equipment..... | | | | | | |
| 30 | (335) Misc. power plant equipment..... | | | | | | |
| 31 | (336) Roads, railroads, and bridges..... | | | | | | |
| 32 | Total hydraulic production plant..... | | | | | | |

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Annual report of

(WEST VIRGINIA ONLY)

Year ended December 31, 19

LGR 2028
Revised 11.73

ELECTRIC PLANT IN SERVICE (Continued)

| Line No. | Account (a) | Balance beginning of year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance end of year (g) |
|----------|--|----------------------------------|------------------|--------------------|--------------------|------------------|----------------------------|
| 33 | OTHER PRODUCTION PLANT | \$ | \$ | \$ | \$ | \$ | \$ |
| 34 | (340) Land and land rights..... | | | | | | |
| 35 | (341) Structures and improvements.... | | | | | | |
| 36 | (342) Fuel holders, prod., and access'ys.. | | | | | | |
| 37 | (343) Prime movers..... | | | | | | |
| 38 | (344) Generators..... | | | | | | |
| 39 | (345) Accessory electric equipment..... | | | | | | |
| 40 | (346) Misc. power plant equipment..... | | | | | | |
| 41 | Total other prod. plant..... | | | | | | |
| 42 | Total production plant..... | | | | | | |
| 43 | 3. TRANSMISSION PLANT | | | | | | |
| 44 | (350) Land and land rights..... | | | | | | |
| 45 | (352) Structures and improvements.... | | | | | | |
| 46 | (353) Station equipment..... | | | | | | |
| 47 | (354) Towers and fixtures..... | | | | | | |
| 48 | (355) Poles and fixtures..... | | | | | | |
| 49 | (356) Overhead conductors and devices.. | | | | | | |
| 50 | (357) Underground conduit..... | | | | | | |
| 51 | (358) Underground conductors and dev.. | | | | | | |
| 52 | (359) Roads and trails..... | | | | | | |
| 53 | Total transmission plant..... | | | | | | |
| 54 | 4. DISTRIBUTION PLANT | | | | | | |
| 55 | (360) Land and land rights..... | | | | | | |
| 56 | (361) Structures and improvements.... | | | | | | |
| 57 | (362) Station equipment..... | | | | | | |
| 58 | (363) Storage battery equipment... | | | | | | |
| 59 | (364) Poles, towers, and fixtures... | | | | | | |
| 60 | (365) Overhead conductors and devices.. | | | | | | |
| 61 | (366) Underground conduit..... | | | | | | |
| 62 | (367) Underground conductors and dev.. | | | | | | |
| 63 | (368) Line transformers..... | | | | | | |
| 64 | (369) Services..... | | | | | | |
| 65 | (370) Meters..... | | | | | | |
| 66 | (371) Installations on cus. premises. | | | | | | |

Annual report of

(WEST VIRGINIA ONLY)

Year ended December 31,

LOR 26208
Revised 11/73

| | | |
|----|---|--|
| 67 | (372) Leased property on east premises | |
| 68 | (373) Street lighting and signal systems | |
| 69 | Total distribution plant | |
| 70 | 5. GENERAL PLANT | |
| 71 | (389) Land and land rights | |
| 72 | (390) Structures and improvements | |
| 73 | (391) Office furniture and equipment | |
| 74 | (392) Transportation equipment | |
| 75 | (393) Stores equipment | |
| 76 | (394) Tools, shop and garage equipment | |
| 77 | (395) Laboratory equipment | |
| 78 | (396) Power operated equipment | |
| 79 | (397) Communication equipment | |
| 80 | (398) Miscellaneous equipment | |
| 81 | Subtotal | |
| 82 | (399) Other tangible property * | |
| 83 | Total general plant | |
| 84 | Total (Accounts 101 and 106) | |
| 85 | (102) Electric plant purchased ** | |
| 86 | (102) Electric plant sold ** | |
| 87 | (103) Elec. plant in process of reclass.*** | |
| 88 | Total electric plant in service | |

* State the nature and use of plans included in this account and if substantial in amount submit a supplementary schedule showing sub-account classification of such plans conforming to the requirements of this schedule.

** For each abstract comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

*** If any property is reported as "in process of reclassification,"

submit a supporting schedule showing amount of such property according to detail accounts in which classified.

Not Completed Contribution Not Classified. Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (e). Likewise, if the respondent has a significant amount of plant retirements which have not been classified as primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis

with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (e) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the details of Accounts 101 and 102 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

(WEST VIRGINIA ONLY)

LOR 20:08
Revised 11/73

Annual report of _____

Year ended December 31, _____

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.
2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

| Line No. | Description and Location of Property | Date Originally Included in This Account | Date Expected to be used in Utility Service | Balance end of Year |
|----------|--------------------------------------|--|---|---------------------|
| | (a) | (b) | (c) | (d) |
| 1 | | | | \$ |
| 2 | | | | |
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| 48 | | | | |
| TOTAL -- | | | | |

(WEST VIRGINIA ONLY)

LGR 2008
Revised 11/73

Annual report of _____

Year ended December 31 _____

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC
(Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified—Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Minor projects may be grouped.

| Line No. | Description of Project (a) | Construction Work in Progress—Electric (Account 107) (b) | Completed Construction Not Classified—Electric (Account 106) (c) | Estimated Additional Cost of Project (d) |
|-------------|-------------------------------|--|--|---|
| 1 | | \$ | \$ | \$ |
| 2 | | | | |
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| 4 | | | | |
| 5 | | | | |
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| TOTAL . . . | | | | |

ACCUMULATED PROVISIONS FOR DEPRECIATION OF ELECTRIC PLANT (Accounts 108, 109, 110)

- 1 Report below the information called for concerning accumulated provisions for depreciation of electric plant at end of year and changes during year.
- 2 Explain any important adjustments during year.
- 3 Explain any difference between the amount for book cost of plant retired, line ..., column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.
- 4 The provisions of accounts 108, 109 and 110 of the

Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. There also shall be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis if necessary with respect to any significant amount of plant actually retired from service but for which appropriate entries have not been made to the accumulated provisions for depreciation accounts. The inclusion of these amounts in this schedule

shall be made even though it involves a journal entry in the books of account as of the end of the year recorded subsequent to closing of respondent's books. See also the note to the schedule for electric plant in service, page 403.

5 Show separately interest credits under a sinking fund or similar method of depreciation accounting.

6 In section B show the amounts applicable to prescribed functional classifications.

A. Balances and Changes During Year

| Line No. | Item | Total | Electric plant in Service (Account 108) | Electric plant leased to others (Account 109) | Electric plant held for future use (Account 110) |
|---|--|-------|---|---|--|
| | (a) | (b) | (c) | (d) | (e) |
| 1 | Balance beginning of year..... | \$ | \$ | \$ | \$ |
| 2 | Depreciation provisions for year, charged to: | | | | |
| 3 | (403) Depreciation expense..... | | | | |
| 4 | (413) Expenses of electric plant leased to others..... | | | | |
| 5 | Transportation expenses-clearing..... | | | | |
| 6 | Other clearing accounts..... | | | | |
| 7 | Other accounts (specify):..... | | | | |
| 8 | | | | | |
| 9 | Total Depreciation Provisions for year..... | | | | |
| 10 | Net charges for plant retired: | | | | |
| 11 | Book cost of plant retired..... | | | | |
| 12 | Cost of removal..... | | | | |
| 13 | Salvage (credit)..... | | | | |
| 14 | Net charges for plant retired..... | | | | |
| 15 | Other debit or credit items (describe):..... | | | | |
| 16 | | | | | |
| 17 | | | | | |
| BALANCE END OF YEAR | | | | | |
| B. Balances at End of Year According to Functional Classifications | | | | | |
| 18 | Steam production..... | | | | |
| 19 | Nuclear production..... | | | | |
| 20 | Hydraulic production—Conventional..... | | | | |
| 21 | Hydraulic production—Pumped Storage..... | | | | |
| 22 | Other production..... | | | | |
| 23 | Transmission..... | | | | |
| 24 | Distribution..... | | | | |
| 25 | General..... | | | | |
| 26 | | | | | |
| | TOTAL | | | | |

Annual report of

(WEST VIRGINIA ONLY)

Year ended December 31,

LOR 2008
Revised 11/3

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

** 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

L.C.R. 29:29
Revised 10:72

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

BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.

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

**Book Value
(Whole Dollar)**

**True and
Actual Value
(Whole Dollars)**

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

[illegible]

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: _____

ADDRESS: _____

PHONE NUMBER: _____

COUNTY: _____

DISTRICT: _____

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.

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

A part of the report of _____

Company

=====

OATH

State of _____

ss:

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 true and Actual Value, to the best of my knowledge, information and belief, the words "true and actual value" being understood by me to mean that price for which the before mentioned property would sell if voluntarily offered for sale upon such terms as such property is usually sold and not the price which might be realized if said property was sold at a forced sale, 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.)