

# 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, 2023

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, 2024**

**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**

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## 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.





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**101. IDENTITY OF RESPONDENT**

1. Give the exact name by which the respondent was known in law at the close of the year.
2. State whether or not the respondent made an annual report to the Surface Transportation Board for the preceding year, or for any part thereof. If so, in what name was such report made?
3. If any change was made in the name of the respondent during the year, state all such changes and the dates on which they were made.
4. Give the location (including street and number) of the main business office of the respondent at the close of the year.
5. Give the titles, names, and office addresses of all general officers of the respondent at the close of the year. If there are receivers who are recognized as in the controlling management of the road, give also their names and titles, and the locations of their offices.

Line No.	Title of general officer (a)	Name and office address of person holding office at close of year (b)
1	President	
2	Vice president	
3	Secretary	
4	Treasurer	
5	Controller or auditor	
6	Attorney or general counsel	
7	General manager	
8	General superintendent	
9	General freight agent	
10	General passenger agent	
11	General land agent	
12	Chief Engineer	
13		

6. Give the names and office addresses of the several directors of the respondent at the close of the year, and the dates of expiration of their respective terms.

Line No.	Name of director (a)	Office address. (b)	Term expires (c)
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			

7. Give the date of incorporation of the respondent
8. State the character of motive power used
9. Class of switching and terminal company
10. Under the laws of what Government, State, or Territory was the respondent organized? If more than one, name all. Give reference to each statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of receivers or trustees.

11. State whether or not any corporation or association or group of corporations had, at the close of the year, the right to name the major part of the board of directors, managers, or trustees of the respondent; and if so, give the names of all such corporations and state whether such right was derived through (a) title to capital stock or other securities issued or assumed by the respondent, (b) claims for advances of funds made for the construction of the road and equipment of the respondent, or (c) express agreement or some other source.

12. Give hereunder a history of the respondent from its inception to date, showing all consolidations, mergers, reorganizations, etc., and if a consolidated or merging corporation give like particulars for constituent and subconstituent corporations. Describe also the course of construction of the road of the respondent, and its financing.

\* Use the initial word the when (and only when) it is a part of the name, and distinguish between the works railroad and railway and between company and corporations.

**107. STOCKHOLDERS**

Give the names of the 30 security holders of the respondent who, at the date of the latest closing of the stock book or completion of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information in schedule No. 70S, the names and addresses of the 30 largest holders of the voting trust certificates and the amount of their individual holdings.

If the stock book was not closed or the list of stockholders compiled within such year, show such 30 security holders as of the close of the year.

Line No.	Name of security holder  (a)	Address of security holder  (b)	NUMBER OF VOTES CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED				
			Number of votes to which security holder was entitled		Stocks		Other securities with voting power
			Common	Preferred	Second	First	
(c)	(d)	(e)	(f)	(g)			
1							
2							
3							
4							
5							
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30							

Footnotes and Remarks

**STOCKHOLDERS REPORTS**

1. The respondent is required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders.

Check appropriate box:

Two copies are attached to this report.

Two copies will be submitted date:

No annual report to stockholders is prepared.



**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS**

- 1. Accumulated deferred income tax charges related to current assets should be included in item 6, prepayments, while those related to non current assets should be included in item 13, Other Deferred Debits.
- 2. Item 10, Special Funds and Other Investments and Advances, should be shown net of allowances and adjustments.
- 3. Amounts reported on line 12, Other Assets, should be shown net of depreciation and amortization.

Line No.	Item  (a)	Respondent Only	
		Balance at Close of Year (b)	Balance at Beginning of Year (c)
	<b>CURRENT ASSETS</b>	\$	\$
1	Cash		
2	Temporary Cash Investments		
3	Special Deposits		
4	Accounts Receivable		
5	Less: Allowance for Uncollectible Accounts		
6	Prepayments (and working funds)		
7	Materials and Supplies		
8	Other Current Assets		
9	<b>Total Current Assets</b>		
	<b>OTHER ASSETS</b>		
10	Special Funds and Other Investments and Advances		
11	Other Assets		
12	Other Deferred Debits		
13	<b>Total Other Assets</b>		
	<b>ROAD AND EQUIPMENT</b>		
14	Road and Equipment Property		
15	Accumulated Depreciation and Amortization		
16	<b>Net Road and Equipment</b>		
17	<b>Total Assets</b>		
	<b>CURRENT LIABILITIES</b>		
18	Loans and Notes Payable		
19	Accounts Payable		
20	Interest and Dividends Payable		
21	Taxes Accrued		
22	Other Current Liabilities		
23	Equipment Obligations and Other Long-term Debt Due Within One Year		
24	<b>Total Current Liabilities</b>		
	<b>NON CURRENT LIABILITIES</b>		
25	Funded Debt Unmatured		
26	Equipment Obligations		
27	Capitalized Lease Obligations		
28	Accumulated Deferred Income Tax Credits		
29	Other Long-term Liabilities and Deferred Credits		
30	<b>Total Non current Liabilities</b>		

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY - Continued

Line No.	Item  (a)	Respondent Only	
		Balance at Close of Year (b)	Balance at Beginning of Year (c)
	<b>SHAREHOLDERS' EQUITY</b>	\$	\$
	<b>Capital Stock:</b>		
31	Common		
32	Preferred		
33	Discount on Capital Stock		
34	Additional Capital		
	<b>Retained Earnings:</b>		
35	Appropriated		
36	Unappropriated		
37	Net Unrealized Loss on Noncurrent Marketable Equity Securities		
38	Less: Treasury Stock		
39	Net Shareholders' Equity		
40	<b>Total Liabilities and Shareholders' Equity</b>		

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning matters which have a important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes explanatory statements explaining (1) service interruption insurance policies and indicate the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \_\_\_\_\_ \$ \_\_\_\_\_

2. Estimated amount of future earnings which can be realized before Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \_\_\_\_\_ \$ \_\_\_\_\_

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year: \_\_\_\_\_

(b) State amount, if any representing the excess of the actuarially computed value of vested benefits over the total of the pension fund \_\_\_\_\_

(c) Is any part of pension plan funded? Specify Yes \_\_\_\_\_ No \_\_\_\_\_

(i) If funding is by insurance, give name of insuring company \_\_\_\_\_

(ii) If funding is by trust agreement list trustee (s) \_\_\_\_\_

Date of trust agreement or latest amendment \_\_\_\_\_

If respondent is affiliated in any way with the trustee (s), explain affiliation: \_\_\_\_\_

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement \_\_\_\_\_

(e)(i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, give number of the shares for each class of stock or other security: \_\_\_\_\_

(ii) Are voting rights attached to any securities held by the pension plan? Specify Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, who determines how stock is voted? \_\_\_\_\_

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610)

Yes \_\_\_\_\_ No \_\_\_\_\_

**210. RESULTS OF OPERATIONS****INSTRUCTIONS**

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.
2. List dividends from investments accounted for under the cost method on the appropriate line, under subsection "Other Income." List dividends accounted for under the equity method on the appropriate line under the "Income from Affiliated Companies" subsection of this schedule.
3. All contra entries hereunder should be indicated in parenthesis.

## 210. RESULTS OF OPERATIONS

Line No.	Item (a)	Amount for Current Year (b)
<b>ORDINARY ITEMS</b>		
<b>OPERATING INCOME</b>		\$
Railway Operating Income		
1	Freight .....	
2	Passenger .....	
3	Other .....	
4	Railway Operating Revenues .....	
5	Railway Operating Expenses .....	
6	*Net Revenue from Railway Operations .....	
<b>OTHER INCOME</b>		
7	Dividend income .....	
8	Interest income .....	
9	Other income; Other .....	
Income from affiliated companies:		
10	Dividends .....	
11	Equity in undistributed earnings (losses) .....	
12	Total other income (Lines 7 - 11) .....	
13	Total income (Lines 6, 12) .....	
<b>OTHER DEDUCTIONS</b>		
14	Miscellaneous deductions from income .....	
15	Fixed charges .....	
16	Income after miscellaneous deductions and fixed charges .....	
<b>UNUSUAL OR INFREQUENT ITEMS</b>		
17	Unusual or infrequent items (debit) credit .....	
18	Income (loss) from continuing operations (before income taxes) (Line 16 less line 17) .....	
<b>PROVISIONS FOR INCOME TAXES</b>		
Income taxes on ordinary income:		
19	Federal income taxes .....	
20	State income taxes .....	
21	Other income taxes .....	
22	Provisions for deferring income taxes .....	
23	Income before extraordinary items (Line 18 less 19 - 22) .....	
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>		
24	Extraordinary items (net) .....	
25	Income taxes on extraordinary items .....	
26	Provisions for deferred taxes - Extraordinary items .....	
27	Total extraordinary items (Lines 24-26) .....	
28	Cumulative effect of changes in accounting principles .....	
29	(Less applicable income taxes of \$ ) .....	
30	Net income .....	

**210. RESULTS OF OPERATIONS - Continued**

Line No.	Item (a)	Amount for Current Year (b)
<b>RECONCILIATION OF NET RAILWAY OPERATING INCOME (NROI)</b>		
31	Net revenues from railway operations	
32	Income taxes on ordinary income	
33	Provisions for deferred income taxes	
34	Income from Lease of Road and Equipment	
35	Rent for leased Roads and Equipment	
36	Net Railway Operating Income	
37	Revenue freight - Ton-miles	

APPENDIX A

SCHEDULE 210A. SUPPLEMENTAL INFORMATION FOR SWITCHING AND TERMINAL COMPANIES

1.

Joint Facility		
Category	Debit	Credit
Way and Structures		
Equipment		
Road		
Yard		
Other Transportation		

2. Depreciation Expense - way and structures - running \_\_\_\_\_  
 Depreciation Expense - way and structures - switching \_\_\_\_\_  
 Depreciation Expense - way and structures - others \_\_\_\_\_  
 All other way and structures operating expenses \_\_\_\_\_  
 Total Way and Structures Operating Expenses \_\_\_\_\_
- Depreciation Expense - locomotives \_\_\_\_\_  
 Depreciation Expense - freight cars \_\_\_\_\_  
 Depreciation Expense - other equipment \_\_\_\_\_

3. \*Number of locomotives - miles in yard switching service: Freight \_\_\_\_\_ Passenger \_\_\_\_\_

\* Number of locomotive - miles in yard switching service should be computed in accordance with OS-A report note F.

**330. ROAD AND EQUIPMENT PROPERTY**

1. Give particulars of changes during the year in Road and Equipment property, and improvements on leased property.
2. Gross charges during the year should include disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, extensions of old lines, and for additions and betterments. Both the debit and credit involved in each transfer, adjustment, or clearance between road and equipment accounts, should be included in columns (c) and (d), as may be appropriate, depending on the nature of the time. Adjustments in excess of \$100,000 should be explained.
3. Report on line 32 amounts not includable in the primary road accounts.

Line No.	ITEM  (a)	Balance at beginning of year (b)	Gross charges during year (c)	Credits for property retired during year (d)	Balance at close of year (e)	Accrued depreciation at close of year (f)
1	(1) Engineering -----					
2	(2) Land for transportation purposes -----					
3	(3) Other right-of-way expenditures -----					
4	(4) Grading -----					
5	(5) Tunnels and subways -----					
6	(6) Bridges, trestles, and culverts -----					
7	(7) Elevated structures -----					
8	(8) Ties -----					
9	(9) Rails -----					
10	(10) Other track material -----					
11	(11) Ballast -----					
12	(12) Track laying and surfacing -----					
13	(13) Fences, snowsheds, and signs -----					
14	(16) Station and office buildings -----					
15	(17) Roadway buildings -----					
16	(18) Water stations -----					
17	(19) Fuel stations -----					
18	(20) Shops and enginehouses -----					
19	(22) Storage warehouses -----					
20	(23) Wharves and docks -----					
21	(24) Coal and ore wharves -----					
22	(25) TOFC/COFC terminals -----					
23	(26) Communication systems -----					
24	(27) Signals and interlockers -----					
25	(28) Power plants -----					
26	(31) Power-transmission systems -----					
27	(35) Miscellaneous structures -----					
28	(37) Roadway machines -----					
29	(39) Public improvements - Construction -----					
30	(44) Shop machinery -----					
31	(45) Power-plant machinery -----					
32	Other (specify and explain) -----					
33	Total Expenditures for Road -----					
34	(52) Locomotives -----					
35	(53) Freight-train cars -----					
36	(54) Passenger-train cars -----					
37	(55) Highway revenue equipment -----					
38	(56) Floating equipment -----					
39	(57) Work Equipment -----					
40	(58) Miscellaneous equipment -----					
41	Total Expenditures for Equipment -----					



## 330. ROAD AND EQUIPMENT PROPERTY - Continued

Line No.	ITEM (a)	Balance at beginning of year (b)	Gross charges during year (c)	Credits for property retired during year (d)	Balance at close of year (e)	Accrued depreciation at close of year (f)
42	(76) Interest during construction -----					
43	(77) Other expenditures - General -----					
44	Total General Expenditures -----					
45	Total -----					
46	(80) Other elements of investments -----					
47	(90) Construction work in progress -----					
48	Grand Total -----					

#### 705. IMPORTANT CHANGES DURING THE YEAR:

Hereunder state the following matters, numbering the statements in accordance with the inquiries, and if no changes of the character below indicated occurred during the year, state that fact. Changes in mileage should be stated to the nearest hundredth of a mile. If any changes reportable in this schedule occurred under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

1. All portions of road put in operation or abandoned, giving (a) termini, (b) length of road, and (c) dates of beginning operations or of abandonment.
2. All other important physical changes, including herein all new tracks built.
3. All leaseholds acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.
4. All agreements for trackage rights acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.
5. All consolidations, mergers, and reorganizations effected, giving particulars.
6. All stocks issued, giving (a) purposes for which issued, (b) names of stocks, and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values: give similar information concerning all stocks retired (if any).
7. All funded debt issued, giving (a) purposes for which issued, (b) names of securities and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values: also give particulars concerning any funded debt paid or otherwise retired, stating (a) date acquired, (b) date retired or canceled, (c) par value of amount retired.
8. All other important financial changes.
9. All changes in and all additions to franchise rights, describing fully (a) the actual consideration given therefor, and stating (b) the parties from whom acquired: if no consideration was given, state that fact.
10. In case the respondent has not yet begun operation, and no construction has been carried on during the year, state fully the reasons therefor.
11. All additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

If returns under items 1 and 2 include any first main track owned by respondent representing new construction or permanent abandonment give the following particulars:

Miles of road constructed

Miles of road abandoned

The item "Miles of road constructed" is intended to show the mileage of first main track laid to extend respondent's road, and should not include tracks relocated and tracks laid to shorten the distance between two points, without serving any new territory.

710. INVENTORY OF EQUIPMENT

INSTRUCTIONS

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units of equipment purchased, built in company shops, or otherwise acquired.
3. Units leased to others for a period of one year or more are reportable in column (f); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (e); units rented from others for a period less than one year should not be included in column (f). Units installed during the year and subsequently leased to others for a year or more should be shown as added in column (c), as retired in column (d), and included in column (f).
4. For reporting purposes a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operating at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric motors that propel the vehicle. An "Other self-propelled unit" includes all units other than diesel or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "Auxiliary unit" includes all units used in conjunction with locomotives but which draw their power from the "mother" unit, e.g., boosters, slugs, etc.
7. Column (h) should show aggregate capacity for all units reported in column (g), as follows. For locomotive units, report the manufacturers' rated horsepower (the maximum continuous power output from the diesel engine or engines delivered to the main generator or generators for tractive purposes); or tractive effort of steam locomotive units; for freight-train cars report the nominal capacity (in tons of 2,000 lbs.) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Item  (a)	Units in service of respondent at beginning of year (b)	Units installed during year (c)	Number retired during year (d)	Units at close of year				
					Owned and used (e)	Leased from others (f)	Total in service of respondent (e + f) (g)	Aggregate capacity of units reported in col. (g) (h)	Leased to others (i)
<b>LOCOMOTIVE UNITS</b>									
1	Diesel-Freight ----- A units							(h.p.)	
2	Diesel-Freight ----- B units								
3	Diesel-Passenger ----- A units								
4	Diesel-Passenger ----- B units								
5	Diesel-Multiple purpose ----- A units								
6	Diesel-Multiple purpose ----- B units								
7	Diesel-Switching ----- A units								
8	Diesel-Switching ----- B units								
9	Total (lines 1-8)							XXXXX	
10	Electric-Locomotives								
11	Other self-powered units								
12	Total (lines 9, 10, 11)							XXXXX	
13	Auxiliary units								
14	Total Locomotive Units (lines 12 and 13)							XXXXX	

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS - Cont.

Line No.	Item  (e)	Units in service of respondent at beginning of year (b)	Units installed during year (c)	Number retired during year (d)	Units at close of year				
					Owned and used (e)	Leased from others (f)	Total in service of respondent (e + f) (g)	Aggregate capacity of units reported in col. (g) (h)	Leased to others (i)
	<b>FREIGHT TRAINCARS</b>							Tons	
15	Plain Box Cars - 40' (B100-129)								
16	Plain Box Cars - 50' (B200-229; B300-329)								
17	Equipped Box Cars (All Code A)								
18	Plain Gondola Cars (G092-392; G401-492)								
19	Equipped Gondola Cars (All Codes C and E)								
20	Covered Hopper Cars (L 151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)								
21	Open Top Hopper Cars - General Service (All Code H)								
22	Open Top Hopper Cars - Special Service (All Codes J and K)								
23	Refrigerator Cars - Non Mechanical (R 100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R 200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)								
24	Refrigerator Cars - Mechanical (R 104, 110, 112, 117, 118, R 204, 210, 211, 212, 217, 218)								
25	Flat Cars -TOFC/COFC (F 071-078 F 871 - 978)								
26	Flat Cars - Multi-level (All Code V)								
27	Flat Cars - General Service (F 101-109; F 201-209)								
28	Flat Cars - Other (F 11-189; 211-289; 301-389; 401-540)								
29	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)								
30	Tank Cars - 22,000 Gallons and over (T-6, T-7, T-8, T-9)								
31	All Other Freight Cars (F 191-199; 291-299; 391-399; L 006-048; L 070, L 080 L 090 - All "L" with second numeric 6; L 161-L 764)								
32	Total (lines 15 - 31)								
33	Caboose (All N)							XXXXXXXX	
34	Total (lines 32 - 33)							XXXXXXXX	

## 720. TRACKS

- (1) Show, by State, total mileage of tracks owned and operated by respondent \_\_\_\_\_
- (2) Show, by State, mileage of tracks owned but not operated by respondent: First main track, \_\_\_\_\_ ;  
 second and additional main tracks, \_\_\_\_\_ , industrial tracks, \_\_\_\_\_ ;  
 yard track and sidings, \_\_\_\_\_ ; total, all tracks, \_\_\_\_\_ (1)
- (3) Road is completed from (Line Haul Railways only)\* \_\_\_\_\_ to \_\_\_\_\_  
 Total distance, \_\_\_\_\_ miles.
- (4) Road located at (Switching and Terminal Companies only)\* \_\_\_\_\_
- (5) Gauge of track \_\_\_\_\_ ft. \_\_\_\_\_ in.
- (6) Weight of rail \_\_\_\_\_ lb. per yard.
- (7) Kind and number per mile of cross-ties \_\_\_\_\_
- (8) State number of miles electrified: First main track, \_\_\_\_\_ ; second and additional main tracks,  
 \_\_\_\_\_ , passing tracks, cross-overs, and turn-outs, \_\_\_\_\_ ; way switching  
 tracks, \_\_\_\_\_ yard switching tracks. \_\_\_\_\_
- (9) Ties applied in replacement during year: Number of cross-ties, \_\_\_\_\_ ; average cost per tie, \$ \_\_\_\_\_ ;  
 number of feet (B.M.) of switch and bridge ties, \_\_\_\_\_ average cost per M feet (B.M.), \$ \_\_\_\_\_
- (10) Rail applied in replacement during year: Tons (2,000 pounds), \_\_\_\_\_ ; Weight per year, \_\_\_\_\_ ;  
 average cost per ton. \$ \_\_\_\_\_

\*Insert names of places.

(1) Mileage should be stated to the nearest whole mile.

451. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes.

2. Report dollars in thousands.

A. Other than U.S. Government Taxes

Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
		\$		\$	
1	Alabama		South Dakota		41
2	Alaska		Tennessee		42
3	Arizona		Texas		43
4	Arkansas		Utah		44
5	California		Vermont		45
6	Colorado		Virginia		46
7	Connecticut		Washington		47
8	Delaware		West Virginia		48
9	Florida		Wisconsin		49
10	Georgia		Wyoming		50
11	Hawaii		District of Columbia		51
12	Idaho				
13	Illinois		Other		
14	Indiana		Canada		52
15	Iowa		Mexico		53
16	Kansas		Puerto Rico		54
17	Kentucky				55
18	Louisiana		Total - Other than U.S. Government Taxes		56
19	Maine				
20	Maryland		B. U.S. Government Taxes		
21	Massachusetts				
22	Michigan		Kind of tax (a)	Amount (b)	
23	Minnesota				
24	Mississippi			\$	
25	Missouri		Income taxes:		
26	Montana		Normal tax and surtax		57
27	Nebraska		Excess profits		58
28	Nevada		Total -Income taxes		59
29	New Hampshire		Old-age retirement*		60
30	New Jersey		Unemployment insurance		61
31	New Mexico		All other United States Taxes		62
32	New York		Total-U.S. Government Taxes		63
33	North Carolina		Grand Total - Railway Tax Accruals		64
34	North Dakota				
35	Ohio				
36	Oklahoma		*Including taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
37	Oregon				
38	Pennsylvania		Hospital insurance	\$	65
39	Rhode Island		Supplemental annuities		66
40	South Carolina				

332. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT - OWNED AND USED

1. Disclose the required information in regard to credits and debits to Account No. 735. "Accumulated depreciation; road and equipment property, " during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debt - Equipment" account and "Other Rents - Debt - Equipment" accounts (See Schedule 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent.)
2. If any data are included in columns (d) or (f), explain the entries in detail.
3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."
4. If there is any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.
5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on line 27
6. Thousand dollar Reporting Rule.

Line No.	Account  (a)	Balance at beginning of year  (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year  (g)
			Charges to operating expenses  (c)	Other credits  (d)	Retirements  (e)	Other debits  (f)	
	<b>ROAD</b>						
1	(1) Engineering						
2	(3) Grading						
3	(4) Other, right-of-way						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles and culverts						
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings						
9	(17) Roadway buildings						
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(22) Storage warehouse						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communication systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements - Construction						
24	(44) Shop machinery *						
25	(45) Power-plant machinery *						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road						
	<b>EQUIPMENT</b>						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment						
35	(58) Miscellaneous equipment						
36	Total equipment						
37	GRAND TOTAL						

**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**









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, 2024

STATE OF WEST VIRGINIA  
 UTILITY REAL PROPERTY REPORT  
 PERIOD ENDING DECEMBER 31, 2023

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

UTILITY CO: \_\_\_\_\_  
 COUNTY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
 DISTRICT: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_  
 COMPLETED BY: \_\_\_\_\_

<u>INSTRUCTIONS TO UTILITY:</u> 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.			<u>INSTRUCTIONS TO UTILITY:</u> UTILITY WILL COMPLETE COLUMNS (A) - (F) APPLICABLE TO EACH REAL ESTATE PROPERTY LISTED. IF UTILITY DOES NOT OWN ANY REAL PROPERTY, INDICATE NONE --- NONE ( )			<u>INSTRUCTION TO ASSESSOR:</u> 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 2023 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.)