STATE OF WEST VIRGINIA

EXECUTIVE DEPARTMENT

At Charleston

EXECUTIVE ORDER NO. 25-21

By the Governor

WHEREAS, a State of Emergency was declared on the Sixteenth Day of March, Two Thousand Twenty for all counties in West Virginia ("the State of Emergency Declaration") to allow agencies to coordinate and create necessary measures to prepare for and respond to the outbreak of the respiratory disease caused by the novel coronavirus now known as COVID-19; and

WHEREAS, West Virginia Code § 15-5-6 authorizes the Governor to, among other things, suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders, rules of any state agency, if strict compliance therewith would in any way prevent, hinder, or delay necessary action in coping with the emergency; and

WHEREAS, West Virginia Code § 11-1C-5 requires the Tax Commissioner to compile a schedule of automobile values based upon the lowest values shown in a nationally accepted used car guide for use in determining the value on the July 1 assessment date; and

WHEREAS, due to the ongoing pandemic, the automobile values in all nationally accepted used car guides are artificially inflated primarily due to supply issues created by the coronavirus pandemic, and basing such schedule for taxation purposes on such artificially-inflated used car prices would be to the detriment of West Virginia's citizenry; and

NOW, THEREFORE, I, JIM JUSTICE, pursuant to the authority vested in me pursuant to the provisions of West Virginia Code § 15-5-6, hereby **DECLARE** and **ORDER** that the applicable provisions of the above-referenced regulatory statute are hereby suspended to the extent necessary to account for the used car prices in the current year's nationally accepted used car guides being artificially-inflated and, to that end, I further **DIRECT** that the Tax Commissioner shall compile a schedule of automobile values based upon the lowest values shown in a nationally accepted used car guide from the current year or the previous year, whichever is lower. Such schedule shall be furnished to each assessor and shall be used by the several county assessors to determine the assessed value for all motor vehicles in an amount equal to sixty percent of said lowest values.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.

DONE at the Capitol in the City of Charleston, State of West Virginia, this Fifteenth day of September, in the year of our Lord, Two Thousand Twenty-One in the One Hundred Fifty-Ninth year of the State.

GOVERNOR

By the Governor

SECRETARY OF STATE