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2022 JUL -1 A 7:55

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

NOTICE OF EMERGENCY RULE DECISION BY THE SECRETARY OF STATE

AGENCY: State Tax Department

RULE: 110 CSR 110J. Valuation of Producing Reserve Oil, Natural Gas Liquids, and Natural Gas for Ad Valorem Property Tax Purposes.

STATUTORY AUTHORITY: W. Va. Code §§ 11-1C-5(b), 5a, and 10(d).

DATE FILED AS AN EMERGENCY RULE: June 13, 2022.

Following review under W. Va. Code §29A-3-15a, which requires the Secretary of State to determine that the agency filing such emergency rule: 1) has not exceeded the scope of law authorizing or directing the promulgation thereof; 2) has shown that an emergency exists justifying the promulgation of an emergency rule; and 3) filed the emergency rule in compliance with W. Va. Code §29A-3-15, it is the decision of the Secretary of State that the above emergency rule is **Approved**.

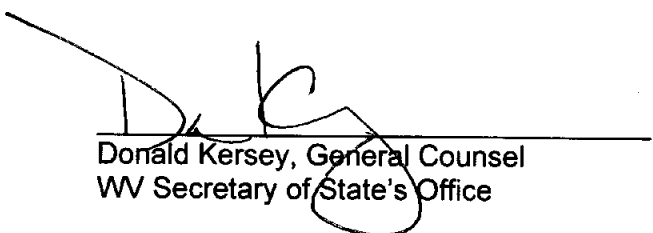
It is the determination of the Secretary of State that this proposal qualifies under the definition of an emergency as defined in §29A-3-15(f):

____ (1) For the immediate preservation of the public peace, health, safety and welfare;

X (2) to comply with a time limitation established by the W. Va. Code or by a federal statute or regulation; or

____ (3) to prevent substantial harm to the public interest.

Additional notes or comments (if any):


Donald Kersey, General Counsel
WV Secretary of State's Office