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 respiratory disease caused by a novel coronavirus now known as COVID-19; and

WHEREAS, Chapter 15, Article 5, Section 6 of the Code of West Virginia 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, Chapter 11A, Article 3, Section 21 requires delinquent real estate taxes and fees to be paid by March 31, 2020 to avoid the property being deeded to the purchaser of the 2017 tax liens; and

WHEREAS, Chapter 11A, Article 3, Section 24 requires payment to be made by cashier check, money order, certified check or United States currency in the amount necessary to redeem the tax lien purchased for the 2017 real estate tax; and

WHEREAS, by previous Executive Order 13-20, the second half ad valorem tax will not become delinquent until May 2, 2020.
NOW, THEREFORE, I, JIM JUSTICE, pursuant to the authority vested in me pursuant to the provisions of Chapter 15, Article 5, Section 6 of the Code of West Virginia, hereby DECLARE and ORDER that, the applicable provisions of the above-referenced regulatory statutes are hereby suspended and the following provisions shall control for the duration of the State of Emergency:

1. Delinquent real estate tax redemption date of March 31, 2020, for those properties purchased for 2017 tax liens, may be redeemed on or before April 15, 2020;
2. Payment to be made by cashier check, money order, certified check or United States currency in the amount necessary to redeem the tax lien purchased for the 2017 real estate tax, payment may now be made by cashier check, money order, certified check, United States currency or credit card, debit card, or charge card;
3. The date on which a sheriff shall prepare a delinquent list shall be extended from May 1, 2020 until June 1, 2020.

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 First day of April, in the year of our Lord, Two Thousand Twenty in the One Hundred Fifty-seventh year of the State.

By the Governor

SECRETARY OF STATE