

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4039**

**FISCAL  
NOTE**

By Delegate Mallow

[Introduced January 14, 2026; referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §11-5-16, relating to personal property; limiting the assessed value of antique  
3 or classic vehicles; and providing a justification requirement for any increase by the county  
4 tax assessor which must be presented to the vehicle owner before any increase may take  
5 effect.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 5. ASSESSMENT OF PERSONAL PROPERTY.**

**§11-5-16. Limits for increasing the assessed value of antique or classic vehicles.**

1 There shall hereinafter be a limit to the amount that a county tax assessor may increase on  
2 the assessed valuation of an individual's antique or classic car, for purposes of annual personal  
3 property taxes from one taxable year to the next. In order to increase the assessed value of an  
4 antique or classic vehicle, the county assessor's office must justify that increase in order for it to be  
5 valid. This justification may be done with some sort of correlation to inflation, to the cost-of-living  
6 index, or to the actual proven increased activity in the antique/classic car market. However, any  
7 increase of an assessed valuation of an antique or classic vehicle may not be random, or simply  
8 based on projections of revenue that a county may need for that year. This justification must be  
9 described in writing and presented to the owner of the antique or classic vehicle before such an  
10 increase may take effect.

NOTE: The purpose of this bill is to require county tax assessor to have a justification for increasing the valuation of an antique or classic vehicle.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.