**2020 Chevrolet Traverse**

**VIN #: 1GNEVHKW3LJ149175 @12/12/22**

 NOTE: The Warren County Commissioner of Revenue values the referenced vehicle at $41,300 based on a “**fictitious MSRP**” … there is no published MSRP for Used Cars. GM does not publish an MSRP for a two (2) year old car with 44,000 miles)… the excess (and unjustifiable) tax base on my vehicle is a fictitious $12,435

 Note: A quick check on JD Power’s own website (@Dec 12, 2022) shows the dollar amount an individual (i.e., the tax paying citizen of Front Royal and/or Warren County) can expect to get for their vehicle. In my case, the referenced 2020 Chevrolet Traverse is estimated by JD Power to be worth to me as the private owner (depending on condition), $30,275 - $33,075 … not anywhere close to the $41,300 the Commissioner of Revenue is applying to the vehicle. It should be obvious to any reasonable individual that the $11,000 or more discrepancy is a manufactured number and in no way reflects the true value of the vehicle being taxed!

Industry values vary greatly, but the most common vehicle valuation guides, value the referenced vehicle at a substantially lower value (in many cases as much as 25%) … the additional dollar amounts claimed by the Commissioner of Revenue is, **erroneous, manufactured, unwarranted and punitive .**

 **Average Average Average**

 **Wholesale/Trade-In Private Party Dealer Retail\* Buy Offer**

JD Powers Web site $31,825

Kelly Blue Book $26,500 $28,887 N/A

Edmunds $25,872 $28,953 $32,423

MMR (Manheim Market Report) $29,600

Car Max $28,600

Car Gurus $27,515 $33,259 $34,907

Consumer Reports (Black Book) $27,450-$32,225

AutoNation $28,000 **Average $28,524 $30,366 $33,665 $29,063**

**\*Not a price available to the vehicle owner that is selling or trading a vehicle.**

**Summary:** The Warren County and Front Royal tax base for motor vehicles is grievously flawed with the result being severe overvaluation of the vehicles being taxed and the “stealth” extraction of excessive taxes by the Commissioner of Revenue is totally unjustified and indefensible.

The value of motor vehicles (both privately and corporately owned) does not increase as they accrue age and mileage, and the current “aberration” of a 40-year high inflation situation does not add intrinsic value to the vehicle or justify an increase in the tax base. As a minimum, the tax base should remain as it was before this recent period of inflation, i.e. 2020 or be predicated on a value more consistent with what an owner could expect if the vehicle were sold or traded.

The **average value of the referenced vehicle** (Wholesale/trade in, Private Party or Buy Offer) **is $29,063**.

**Going forward (2023), the tax on my vehicle should be based on a value closer to $29,063.**