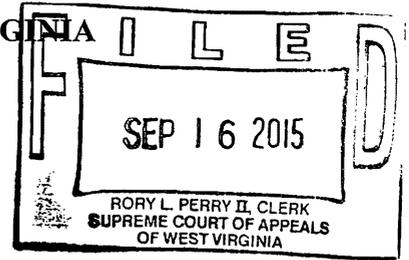


IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA



LARRY A. HESS, ASSESSOR,
BERKELEY COUNTY, WEST VIRGINIA, and
MARK W. MATKOVICH, STATE TAX COMMISSIONER,
RESPONDENTS BELOW, PETITIONERS,

vs.

DOCKET NO. 15-0599
(CIRCUIT COURT CASE NO. 14-AA-4)

UNIVERSITY HEALTHCARE FOUNDATION, INC.,
PETITIONER BELOW, RESPONDENT.

PETITIONER ASSESSOR'S BRIEF

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Assignments of Error

- I. The Circuit Court erred by attributing the law's charitable use requirement to the use of the revenues derived by the Respondent's lease of its property rather than to the use of the leased property itself, contrary to
- II. The Circuit Court erred by attributing the law's "primary and immediate" charitable requirement to the use of the revenue received as a result of Respondent's lease of its property rather than to the use of the leased property itself, contrary to
- III. The Circuit Court erred in finding that the Respondent Foundation's leasing of its suites to for-profit entities does not mean the property is "held or leased out for profit...", contrary to West Virginia Code § 11-3-9 (a) (12).
- IV. The Circuit Court erred by interpreting the "exclusive" requirement in the law as a synonym for "immediate and primary".

Statement of the Case

The Respondent herein, as Petitioner below, sought an exemption from *ad valorem* taxation of its real property known as the Dorothy McCormack Center located on the campus of Berkeley Medical Center, in Berkeley County, West Virginia, for Tax Year 2014 from the County's Assessor, one of the Petitioners herein. Additionally, it sought the same relief from Mark W. Matkovich, West Virginia's State Tax Commissioner. Both requests for relief were denied. See the Assessor's denial letter dated December 18, 2013, at page 49 and the Tax Commissioner's Property Tax Ruling 14-01 dated February 22, 2014 at page 51-58 of the Record.

As a consequence of the two denials, the Respondent herein filed a petition for appeal with the Circuit Court of Berkeley County. See PETITION APPEALING DENIAL OF AD

VALOREM PROPERTY TAX EXEMPTION at page 33-38 of the Record.

. Subsequent to that filing, the case was transferred by the Chief Justice of this Honorable Court to the Business Court Division of the Circuit Court of Berkeley County in which the case was presided over by the Honorable Christopher C. Wilkes. See Order of the Supreme Court of Appeals of West Virginia, signed by the Honorable Robin Jean Davis, Chief Justice, and entered on July 30, 2014, at page 79 of the Record.

On January 9, 2015, the appeal was tried to the Bench. See Trial Transcript, dated January 9, 2015, at page 395-553 of the Record.

At trial, the Respondent herein presented several hours of testimony intended to evidence the good work and charitable contributions it makes not only to its less fortunate patients but, also, to the community at large. Testimony first was elicited from the chair of the board of the Respondent, Susan Snowden. See Trial Transcript at page 408-466, lines 2 -3 of the Record. In explaining what the primary charitable goal of the Respondent is, Ms. Snowden testified that “our goal is to directly support the hospital, to assist in recruitment of physicians by providing not only scholarships and opportunities but we also provide facilities.” See Trial Transcript at page 415, lines 13 – 26 of the Record. She went on to confirm that the Respondent owns the real property known as the Dorothy McCormack Cancer Treatment and Rehabilitation Center.” See Trial Transcript at page 418, line 23 through page 419, line 1 – 4 of the Record. Of importance, is Ms. Snowden’s testimony that “There are three for-profit entities that have offices in that facility. One would be patient transport. That’s pretty self-explanatory. Some of the folks need to be transported. The other would be Dr. Bowen and because of the regulations and I’m sure someone else with a medical background can explain this, but my understanding as the chair of the landlord for that is that Dr. Bowen is the medical director for the cardiac and because of that

he has to be physically present where the cardiac rehabilitation is being done which is in that facility so he has to be there. We have no choice in that. The third one would be Ambergris, which is I am familiar with them because I've had family members treated by them, they provide the radiation services for cancer center and for cancer patients." See Trial Transcript at page 420, line 8 – 22 of the Record. For purposes of clarification, Ms. Snowden commented on one of the stipulated facts in this case which is a declaration that the McCormack Center was organized under the law by designating each separate unit in the building as a separate condominium unit. Her testimony was that the Respondent owns every condominium unit that had been set up when the facility was built and that she did not know why the building was legally designated and organized as comprised of separate condominium units. See Trial Transcript at page 425, line 23 – 24 and page 426, line 1 – 7 of the Record.

Her first round of direct examination concluded with the following question and her reiteration that there were, at least, three for-profit entities doing business in the McCormack Center:

Q. Just to be clear, is there anyone who has space in the McCormack Center that is not directly related in some way to the mission of the hospital or UHF?

A. Absolutely not. Again, three for-profit entities that I'm aware of and I know this because we went over the financials because we go over those on a monthly basis and ask what our rents are and what we are charging because we are competitive with our rent that we charge for everyone. Dr. Bowen because he has to be there because of cardiac rehab. Patient transport services, there are patients that need to be transported in and out of that facility, and lastly Ambergris which does the radiation. That's their suite. Everyone else is not-for-profit portion and there's nothing to say that those folks that are for profit will be there forever either but at this point those are the three for profit. They also happen to be supporting the mission of the McCormack Center in particular. See Trial Transcript at page 429, line 1 – 17 of the Record.

On cross examination, in answer to a question about the legal status of Ambergris as a for-profit lessee of the Respondent, Ms. Snowden sought to relate to the court that Ambergris is involved in a business venture with the hospital.

A. Another witness can correct me later if I am wrong, but I also believe Ambergris it is a for-profit business and a portion of it is owned by the hospital which is a not-for-profit.

Q. A portion of the Ambergris?

A. Yes. So although it is a for-profit business one of its stakeholders is the non-profit hospital. It provides the radiation services for the cancer treatment.

Q. I'm correct though in saying, am I not, that Ambergris itself the legal entity is a for-profit business?

A. I don't disagree. I think I've said that several times.

Q. And I'm correct also in pointing out that it is leased out by the ownership of the building to that business?

A. It is leased out at a fair market value I can assure you because we take note of that on a regular basis and the funds from that go directly into our Foundation and go back to our charitable purpose which is to increase and provide quality health care in the area. See Trial Transcript at page 430, line14 – 24 and page 431, line1 - 9 of the Record.

And, as to the suite leased out by Respondent to Dr. Bowen, Ms. Snowden testified that while Dr. Bowen is required to be present in the building because of federal regulations, she admitted that he, also, is a for-profit lessee of the McCormack Center:

A. Paying fair market value rent –

Q. For –

A. – which comes directly to the Foundation which we then use for our charitable purpose.

Q. And he is a for-profit business; is that correct?

A. Yes.

See Trial Transcript at page 434, line 1 – 12 of the Record.

Ms. Snowden went on to confirm in her cross examination testimony that Patient Transport is the third entity which is a for-profit entity. See Trial Transcript at page 440, line 17 – 22 of the Record.

The Respondent's Berkeley Medical Center president and chief operating officer, Anthony Zelenka, next testified. Among other things, Mr. Zelenka was asked to go through the various leases for the different suites in the McCormack Center and to describe the nature of the tenant in each case starting with Respondent's trial exhibit number 13. Respondent's 13 "is a lease agreement between City Hospital Foundation, Inc. and Ambergris, LLC. That relationship is basically an operational joint venture. I believe it's a 51/49, hospital being 49 percent, agreement. The goal in life for Ambergris in the hospital is to provide radiation oncology to patients. It's on the ground level and, again, the reason why it would be at McCormack is because this type of equipment is encased in concrete because of the nature of the business that they radiate the cancer cells and so they also – the reason why we don't independently do that is the recruitment of the high quality radiation oncologists, physicians and the services of technology that they offer is best served more on a national basis but provided locally." See Trial Transcript at page 460, line 6 – 19 of the Record. The lease, however, at Paragraph 22 with the heading RELATIONSHIP OF PARTIES, provides as follows:

Nothing contained herein shall be treated or understood to indicate the existence of a relationship as between the parties other than as landlord and tenant. The parties hereto specifically deny the existence of any relationship such as a partnership, joint venture, master/servant, principal/agent, or employer/employee. See page 625-634 of the Record.

Mr. Zelenka, reviewed Respondent's exhibit number 15 which is the lease agreement between City Hospital Foundation, Inc. and Robert E. Bowen, MD Ltd., for Suite 2400 in the McCormack Center, as the witness noted. Mr. Zelenka described the work done in Dr. Bowen's suite thusly:

Robert Bowen is as I understand a for-profit, at least he tries to be, for-profit physician. That is an integral part of our promotion of cardiac rehabilitation. Again, once you have the heart attack, we're treating you immediately on the door-to-balloon type time but then there's rehab around that. We actually start integral to the hospital and then you're transferred as an outpatient to our cardiac rehab program which is located at the McCormack Center and as required by certification and licensing there is a requirement that a physician be there at the entire time that the patients are giving and going through their rehabilitation and Dr. Bowen serves as medical director for that.

See Trial Transcript at page 464, line 3 – 17 of the Record.

He, then, went on to clarify that “We could not offer cardiac rehabilitation at the McCormack Center without his presence. It is an absolute requirement that he be there.” See Trial Transcript at page 465, line 3 – 5 of the Record.

It is interesting to note that Paragraph 22 of Respondent's lease agreement with Dr. Bowen provides the exact language with regard to the relationship of the parties to the lease as does the lease with Ambergris, LLC mentioned above. The parties expressly deny any relationship between them other than landlord and tenant. See Respondent's exhibit number 15, paragraph 22, at page 653 of the Record.

On cross examination, Mr. Zelenka explained the requirement that a physician be on the premises during the time patients are doing rehabilitation in the Wellness Center, located on the ground level of the McCormack Center. “The rationale behind it is this is a post-cardiac patient that you're running on a treadmill or doing lifting or doing whatever they're doing on rehab so you want a physician within proximity to that service in case they code. Simple as that.” See Trial Transcript at page 481, line 11 – 15.

The following question and answer, then, developed a more complete description of the work Dr. Bowen performs in Suite 2400 on the second floor of the McCormack Center:

Q. Let me ask you a further question with regard to Dr. Bowen's practice which I think Susan has already described as a for-profit practice. Am I correct in saying that Dr. Bowen does more in that suite than just the cardiac [monitoring of the rehab program]?

A. I had lunch with Dr. Bowen yesterday. Dr. Bowen is by practice an internal medicine physician and he is one of what I would call our first team, sorry for the sports analogy, but he's one of the first teamers. He's great at what he does but because of internal medicine there's a wide assortment of what he does in terms of cardiac, cancer, and a lot of other modalities. He also serves as medical director of my wound care center and he's very good at wound care. See Trial Transcript at page 481, line 16 - 24 and page 482, line 1 - 5 of the Record.

An additional question and Mr. Zelenka's response clarify that the requirement of a physician's presence on the premises is not related to the other functions he provides to his patients:

Q. Those other modalities and other functions that he performs other than cardiac are not requirements that he be present in that facility but because he has to be there because of the CMS regulation he performs other functions that aren't related to the CMS regulation?

A. Correct. The CMS regulation are [sic] only requirement of the cardiac rehab program. See Trial Transcript at page 482, line 9 - 15 of the Record.

Respondent's exhibit number 16 is the lease agreement between City Hospital Foundation, Inc. and Patient Transportation, an entity, as noted above, which is described by Respondent's witness as a for-profit private business. See page 899-908 of the Record.

Each of the leases numbered Respondent's exhibits 13, 15 and 16, respectively for Ambergris, LLC, Robert E. Bowen MD Ltd. and Patient Transportation, sets out the rental amounts at paragraph 3. Ms. Snowden emphasized that the rents charged are "fair market value", as is noted in her testimony above. See pages 869, 889 and 899 of the Record.

In the direct examination of Mr. Zelenka, a question was posed regarding the potential realization of "surplus of revenues over all the expenses." The witness gave an extensive response and one which speaks to the profit motive inherent in Respondent's rental operations.

Q. I know this is - lawyers are guilty of misstating it when they say one last question but, I will try to stick to that. If despite the budgeted charitable care and then the unintended losses through non-payment of charge care, if Berkeley Medical Center would ever realize a surplus of revenues over all the expenses it has what would it do with that surplus?

A. Well, I met with the operating department this morning and basically we reinvest in their futures and we reinvest in the community wellness so any surplus that we're able to make and we do want to fund depreciation and we do want – because you know, even at the Wellness Center some of the treadmills are used 12, 14 hours a day because any movable equipment within a certain period of time hopefully four or five years later they are going to need to be replaced so the surplus is used to fund that depreciation that will eventually replace that equipment. That can carry over to, you know, scopes used in the emergency department to the cardiac cath equipment which is now \$1.2 million and CT scanners and things of that so if you don't make profit and reinvest in depreciation you won't have money to replace that equipment.

The other thing about health care as I'm sure it's a lot of other industries but the technology changes. That's why I mentioned the radiation oncology. That technology from when I started 20, 30, 40 years ago now has changed dramatically. Just look at the computers we use and things of that nature. A lot of the equipment that we use is computer initiated or software so that change out of ultrasound equipment and things of that occurs every three years so making a surplus is one is capital replacement.

The second is when I started here seven years ago we did not have cardiac cath services, we did not have a 60-bed emergency department that can now treat a hundred thousand patients and so forth and so on so investing in that technology is what is important as well.

The third is that we're very competitive as, again, most industries are for the employment and payment of our people so we've got to be very competitive with what the VA pays. Can't match their benefits, sorry, Your Honor, but we match their wages. If you're military past then it can't match the benefits but we can try and match what Hagerstown pays and what Winchester pays so we've got to be price competitive and that's part of our people human resources philosophy too.

I mentioned these employed physicians. The employed physicians come in under demanding what's called MGMA practice. Everybody knows what everybody else is making from a physician's standpoint. So to get the top skilled quality physicians you usually have to pay a fairly decent premium to bring them but I'm not bringing in an average physician, I'm only bringing in the best so in order to pay them appropriately you have to have the dollars to do that so that's basically what the net income is used for.

See Trial Transcript at page 478, line 2 – 24, page 479, line 1 – 24, and, page 480, line 1 – 7 of the Record.

Summary of Argument

The admitted and undisputed facts show that there are, at least, three suites of those comprising the Dorothy McCormack Center on the campus of the Respondent's Berkeley Medical Center which house tenants using those suites as venues for their respective profit-making enterprises.

The facts further show that the Respondent herein leases these three suites out for profit just as they show that the real property comprising the Dorothy McCormack Center is not used exclusively for charitable purposes.

The primary and immediate use of the three suites in question is for the pecuniary benefit of the private, tenant for-profit businesses which occupy the suites.

As Justice Loughry pointed out in writing for this Court in *United Hospital Center, Inc. v. Romano*, 233 W.Va. 313, 758 S.E.2d 240 (2014), “After first requiring that ‘taxation shall be equal and uniform throughout the State,’ our constitution further recognizes that ‘property used for educational, literary, scientific, religious or charitable purposes . . . may by law be exempted from taxation.’” *W.Va. Constitution, art. X, § 1*.

The West Virginia Legislature, in carrying out this constitutional authorization, enacted *West Virginia Code § 11-3-9* and specified which classifications of property are exempt from taxation. Hospitals are covered by both subsection (a) (12) and (a) (17). Respondent fails to obtain entitlement to the exemption it seeks through application of either or both of these subsections to the facts of this case. Respondent leases three of the suites in the McCormack Center for profit which it must not do in order to be entitled to the exemption under either of the subsections. Additionally, the property in question, the three suites used by the for-profit entities, must be used for charitable purposes and they very clearly are not so used.

Statement Regarding Oral Argument and Decision

Oral argument is necessary as the criteria making oral argument unnecessary are not present in this case.

The case should be set for a Rule 18 argument because the decision rendered by the Circuit Court is against the weight of the evidence.

In the judgment of counsel for the Petitioner Assessor, the case is appropriate for a Memorandum Opinion in that the facts are clear and the law is well settled.

Argument

The fact is that the Respondent leases a suite on the ground floor of the Dorothy McCormack Center to Ambergris, LLC, a for-profit business. While both the chairperson of the board of Respondent and the president and chief operating officer of the Berkeley Medical Center testified that Ambergris and City Hospital Foundation, Inc., which is now University Healthcare Foundation, Inc., are parties to a joint venture, the lease agreement, itself, denies there is any relationship between the two other than that of landlord and tenant. Notwithstanding that conflict, the fact remains that the tenant is a for-profit business which pays in excess of \$100,000.00 annually in rent for nearly 5,000 square feet of space. See Respondent's exhibit number 13, at paragraphs 1 and 3, page 625 of the Record. The rental amount is described by Respondent's witness as fair market value, what a willing lessor would charge and a willing lessee would pay. There was no evidence at before the circuit court that Ambergris uses the suite for any charitable purpose on its part. There was considerable testimony from Mr. Zelenka with regard to the need for the services provided by Ambergris and the importance of those services to the mission and goals of the Respondent. "The goal in life for Ambergris in the hospital is to provide radiation oncology to patients." See Trial Transcript at page 460, line 9 – 11 of the Record. He went on to explain the importance of Ambergris as a provider of cancer treatment through radiation. "As Susan (Snowden) said, the goal there is that if you're provided any of the modalities of cancer, chemo or radiation providing it locally is important because, you know, having the modality provided is difficult in and of itself but traveling to and from out of state to

have those provided is even more difficult. But I think more importantly it is all part of the cancer service line that we provide at the hospital and at McCormack.” See Trial Transcript at page 460, line 19 – 24 and page 461, line 1 – 2 of the Record.

But, there was no evidence adduced which would indicate that the primary and immediate use of Suite 1100 by Ambergris, LLC is for a charitable purpose. There is nothing which serves to persuade one that Ambergris leases its space at the McCormack Center for any purpose other than bringing in as much gross revenue and realizing as much net income and net profit as possible.

Of course, the same kinds of things are true for Dr. Robert E. Bowen’s suite at the McCormack Center which is also leased from Respondent. The lease is for Suite 2400 on the second floor of the building. The lease is for 2,400 square feet of office space and the rental cost to Robert E. Bowen, MD Ltd. is more than \$42,000.00 annually. See Respondent’s exhibit number 15, at paragraph numbers 1 and 3, page 645 of the Record.

The facts show that Robert E. Bowen, MD, Ltd. is a for-profit enterprise and, while there is an apparent conflict in the declaration made in the lease agreement, at paragraph 22 and the testimony of both Ms. Snowden and Mr. Zelenka with regard to the relationship between the Respondent and the lessee, there is no evidence that the Bowen suite is used for purposes which are charitable in nature. The primary and immediate use of Suite 2400 by Dr. Bowen’s business is for the making of a net income, a net profit which the business and its owners enjoy.

Dr. Bowen has been identified, as the testimony above indicates, as a Medical Director at the Berkeley Medical Center. He is on the premises that are in the building, as needed in case of an emergency resulting from the cardiac rehabilitation program at the Wellness Center Suite 1200, at the McCormack Center. Respondent has admitted that the tenant in Suite 1200 is a for-

profit business. There is no denial that Dr. Bowen does what all private enterprise business tries to do and that is to make a profit. Neither Suite 1100 nor Suite 2400 performs functions which have been shown to be charitable functions. Just as this Court wrote in its decision in *United Hospital Center*, supra., “At issue in *Farr* was whether income realized from a school’s lease of property held in trust for it to third parties was tax exempt. Of significance to the Court was the fact that use of the property directly benefitted the lien holders rather than the school. 105 W.Va. at 602, 143 S.E. at 356.” Dr. Bowen does more than just act as Medical Director for a department of the Berkeley Medical Center. The facts show that he is an internal medicine physician who treats patients in many modalities other than cardiac and cancer and he does so at the McCormack Center. The property which he leases is primarily and immediately used for the benefit of the tenant. If, as Mr. Zelenka’s testimony indicated, someone in rehab codes, then Dr. Bowen will respond. Otherwise, he will practice as an internal medicine specialist in the many and varied areas of that specialty, in the private practice of medicine which he performs in the McCormack Center.

Patient Transportation leases 168 square feet from the Respondent in the McCormack Center and pays just under \$4,000.00 in annual rent for the property. The tenant is identified by Respondent as a for-profit business. It is not a hospital function. The transportation of individual patients to and from their homes and the McCormack Center for treatment is important to the patients and to the Berkeley Medical Center and the Respondent. Paragraph 21 of the lease agreement between City Hospital Foundation, Inc. and Patient Transportation declares, in pertinent part, “The parties hereto specifically deny the existence of any relationship such as a partnership, joint venture, master/servant, principal/agent, or employer/employee.” See Respondent’s exhibit number 16, paragraph 21, at page 663 of the Record.

Respondent appears to attempt to emphasize the importance of the functions performed by Patient Transportation, in the same way it emphasizes the importance of the functions accomplished by the other two for-profit businesses which are lessees in the McCormack Center, in order to describe such functions as the primary and immediate charitable use of the property. Except, of course, in none of the three cases is the use of the property charitable. The charitable use of Patient Transportation, as well as Ambergris, LLC and Robert E. Bowen, MD, Ltd., is secondary and remote and involves the use of the revenue from the leases, not the use of the suites themselves.

As noted above and as this Court in *State ex rel. Farr v. Martins*, 105 W.Va. 600, 143 S.E. 356 (1928), supra. stated: “Under section 1, art. 10, Const., the exemption of property from taxation depends on its use. To warrant such an exemption for a purpose there stated, the use must be primary and immediate, not secondary or remote.”

Again, this Court’s discussion in *United Hospital Center*, at 233 W.Va. 318, of *Central Realty Co. v. Martin*, 126 W.Va. 915, 30 S.E.2d 720 (1944), belies the argument of Respondent that the benefits of its leases to three for-profit businesses primarily flow to Respondent. Justice Loughry, favorably citing the language from that case, wrote:

“ . . . we addressed the effect that commercial use of property owned by a charitable organization had on tax exemption. The property’s use by ‘four purely commercial enterprises operat[ing] for private profit’ served to remove the subject property from the ‘letter or spirit of the constitutional provision relating to the exemption of property from taxation.’ *Id.* at 921, 30 S.E.2d 724. Attempting to distill the parameters of ‘immediate and primary use,’ this Court stated:

[W]here real estate is used solely by an organization for educational and charitable purposes and such use is immediate and primary the constitutional exemption from taxation applies, and the statute enacted in pursuance thereof inhibits any assessment for taxation; but real estate is not exempt where owned by a like organization and is leased for private purposes, notwithstanding the application of the income from rentals to charitable and benevolent purposes and upkeep of the premises. *Id.* at 923, 30 S.E.2d 725. *Central Realty* makes clear that the introduction of a profit-making element, despite application of a portion of those profits to the upkeep of the otherwise charitable property, fully extinguishes the constitutional basis for the exemption.”

In the instant case, the three lessees in question are for-profit commercial ventures, which, indeed, provide services which benefit both the Respondent and the patients of Berkeley Medical Center or patients who simply come to the various for-profit entities for diagnosis and treatment with no hospital/patient relationship with the Medical Center. They, the patients, come and purchase services which are provided by the private enterprise tenants for a monetary payment. As the Court in *Central Realty*, supra., long ago interpreted and this Court in *United Hospital Center*, supra., affirmed last year, the use of the income from such rentals for charitable purposes is not sufficient for a grant of exemption of *ad valorem* taxes.

In this Court's syllabus 3, in *Wellsburg Unity Apartments, Inc. v. County Commission*, 202 W.Va. 283, 503 S.E.2d 851 (1998), the Court opined that "In order for real property to be exempt from ad valorem property taxation, a two-prong test must be met: (1) the corporation or other entity must be deemed to be a charitable organization under 26 U.S.C. § 501 (c) (3) or 501 (c) (4) as is provided in 110 C.S.R. § 3-19.1; and (2) the property must be used exclusively for charitable purposes and must not be held or leased out for profit as is provided in W.Va. Code § 11-3-9."

As noted above, the second prong of the *Wellsburg Unity* test is not met by the Respondent herein. Contrary to the circuit court's interpretation, the use of the phrase "used exclusively" in the *United Hospital Center* decision is not a synonym for "immediate and primary". It was an affirmation of the long held principal and well settled law incorporated in the two-prong test for determination of entitlement to tax exemption. Its meaning need not be interpreted. It is clear and unambiguous in its meaning. When a charitable organization clouds its charitable purposes by leasing parts of its real property to non-charitable, for-profit business

entities for use by those business entities of making profit, the charitable organization loses its entitlement to *ad valorem* tax exemption for the property compromised.

Conclusion

For all of the reasons set forth above, Petitioner respectfully requests that its Petition for Reversal of the circuit court's final order be granted and that this Court reinstate and affirm the decision of the Assessor and the State Tax Commissioner not to grant the requested exemptions with regard to Respondent's Dorothy McCormack Center.

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CERTIFICATE OF SERVICE

I, Norwood Bentley III, do hereby certify that I have served a true and accurate copy of the foregoing PETITIONER ASSESSOR'S BRIEF upon the following by electronic mail and by placing a copy of the same in the United States mail, postage pre-paid, and directed as hereinbelow indicated on this the 15th day of September, 2015.

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