

IN THE CIRCUIT COURT OF HARRISON COUNTY, WEST VIRGINIA

ANTERO RESOURCES CORPORATION,

Plaintiff,

v.

Civil Action No. 18-P-235-3

Judge James A. Matish

THE HONORABLE DALE W. STEAGER,

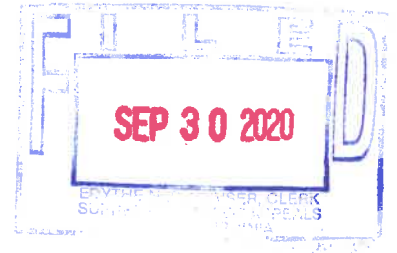
West Virginia State Tax Commissioner,

THE HONORABLE JOSEPH R. ROMANO,

Assessor of Harrison County, and

THE COUNTY COMMISSION OF HARRISON COUNTY,

Respondents.



JUDICIAL REPLY TO MOTION TO REFER CASE
TO THE BUSINESS COURT DIVISION

Pursuant to Rule 29.06 of the *West Virginia Trial Court Rules*, the Honorable James A. Matish, Judge for the Fifteenth Judicial Circuit, respectfully submits his reply to the motion that the above-styled Civil Action No. 18-P-235-3, currently pending before the Circuit Court of Harrison County, Division 3, be referred to the Business Court Division.

The petition in this case was filed on December 17, 2018. The State answered the petition on January 8, 2019, and the County answered on February 1, 2019. A motion to refer this matter to the Business Court Division was filed on September 18, 2020.

The principal claim in this case involves a matter of significance regarding a valuation of Antero's Harrison County gas wells. Specifically, Plaintiff claims (1) that the Harrison County Board of Assessment Appeals incorrectly upheld the valuation of Antero's Harrison County gas wells by the West Virginia Department of Revenue, State Tax Department, Property Tax Division for the 2018 tax year and (2) that the valuation of Plaintiff's gas wells should be reduced to \$229,324,824.

This Court agrees with this referral because the disputes to be tried involve complex issues of tax valuations in the oil and gas industry. A court with specialized knowledge of the subject matter, and familiarity with the specific law and legal principles of tax valuations, will be able to provide this matter with appropriate specialized treatment. Such treatment would certainly improve the expectation of a fair and reasonable resolution of the controversy. The claims involve complex tax appeals, which are eligible to be referred to the Business Court Division under West Virginia Trial Court Rule 29.04(a)(3). Additionally, the Court is unaware of any related actions currently pending, or if any such actions will be filed in the future.

The Court has served a copy of the Motion on all parties specified in Rule 29.06(a)(3): Craig A. Griffith, Counsel for Petitioner, at Steptoe & Johnson, PLLC, P.O. Box 1588, Charleston, WV 25326-1588; L. Wayne Williams, Assistant Attorney General, at the Office of the Attorney General, 1900 Kanawha Boulevard East, Building 1, Room W-435, Charleston, WV 25305; Jonathon Nicol, Counsel for County Commission of Harrison County, at Kay Casto & Chaney, PLLC, 707 Virginia Street East, Charleston, WV 25301; Albert Marano, Circuit Clerk of Harrison County at 301

West Main Street, Clarksburg, WV 26301; the Central Office of the Business Court Division, at the Berkeley County Judicial Center, 380 W. South Street, Suite 2100, Martinsburg, WV 25401; and the Chief Justice of the Supreme Court of Appeals of West Virginia, at 1900 Kanawha Boulevard East, Building One, Room E-305, Charleston, WV 25305.

Respectfully submitted on 09/28/2020,



Judge James A. Matish