

FILED

FEB -9 2022

Candy L. Warner  
Tyler Co. Circuit Clerk

# EXHIBIT B



*Tyler County Commission*

**ERIC H. VINCENT**  
COMMISSIONER

**MICHAEL V. SMITH**  
COMMISSIONER

**LANCE M. HICKMAN**  
COMMISSIONER

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January 11, 2022

**FILED**

**ORDER**

**FEB - 9 2022**

Candy L. Warner  
Tyler Co. Circuit Clerk

Hearing Date: October 22, 2021

Property Owner: Antero Resources Corp.  
1615 Wynkoop St.  
Denver, CO 80202-1106

On October 22, 2021, we, the County Commission of Tyler County, sitting as the Board of Assessment Appeals, heard the appeal of Antero Resources Corporation (*hereinafter*, "Antero") of its property values for taxation purposes as set forth in its Notice of Protest dated February 19, 2021. During the hearing, this Board of Assessment Appeals received in evidence the sworn testimony of witnesses and exhibits produced by Antero Resources Corporation and the State Tax Department. At the close of the hearing, we directed the parties to brief the issues of fact and law relevant to the evidence adduced and the arguments made thereon at said hearing. Those briefs were subsequently and timely filed.

We note that Antero made arguments under the West Virginia Administrative Procedures Act (W.Va. Code § 29A-1-1 et seq.). Antero also made arguments concerning the constitutional validity of the methodology for valuation of Antero's property at issue under the Equal Protection Clause of the 14<sup>th</sup> Amendment to the U.S. Constitution, the Due Process Clauses of the State and Federal constitutions, the Equal and Uniform Taxation Clause of Article X, Section 1 of the Constitution of West Virginia, and the "Dormant Commerce Clause" (as interpreted by the U.S. Supreme Court) in relationship to the Commerce Clause found in Art. 1, Section 8 of the U.S. Constitution. In regard thereto, we further note that our authority is governed by Article IX, Section 11 of the Constitution of West Virginia to "exercise such other powers, and perform such other duties, not of a

judicial nature, as may be prescribed by law." However, by law we have been charged with passing upon whether or not the property at issue is assessed at "sixty percent of its true and actual value[.]" W.Va. Code § 11-3-24. Antero's constitutional and statutory claims are intertwined with that inquiry inasmuch as it argues that the State Tax Department's methodology does not result in a true and actual appraisal value of its property because, according to Antero, the methodology is unconstitutional. Therefore, although passing upon the substance of such claims may be argued to be an exercise of authority judicial in nature, we are of the opinion that we sit as a *quasi-judicial* body in this instance, similar to the role we exercise in the dispatch of matters probate given to us by law.

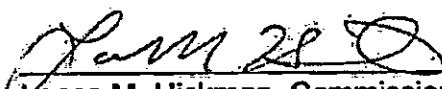
We are of the opinion that Antero's constitutional and statutory claims lack merit, for the reasons aptly described in the brief of the State Tax Commissioner. Likewise, we are not of the opinion that Antero's alleged reliance on a Notice dated June 30, 2020 authored by the former State Tax Commissioner, which we do not find to have been an authorized exercise of his rulemaking authority for the reasons stated in the brief by the current State Tax Commissioner, forms a basis for relief.

Therefore, it is ORDERED that the appeal of Antero Resources Corporation is hereby DENIED.

Antero Resources Corporation is further hereby notified that it has thirty (30) days from the date of service of this Order upon the parties to perfect an appeal hereof to the Circuit Court of Tyler County.

  
Michael V. Smith, Commissioner

  
Eric H. Vincent, Commissioner

  
Lance M. Hickman, Commissioner