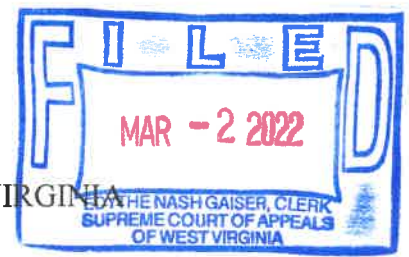


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IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

ANTERO RESOURCES CORPORATION,

22-BCD-02

Petitioner,

v.

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Administrative Appeal
No. CC-09-2021-P-31
(Judge Timothy L. Sweeney)

THE HONORABLE MATTHEW IRBY,
West Virginia State Tax Commissioner,
THE HONORABLE DAVID SPONAUGLE,
Assessor of Doddridge County, and
THE COUNTY COMMISSION OF DODDRIDGE COUNTY,
Sitting as a Board of Assessment Appeals,

Respondents.

**THE COUNTY COMMISSION OF DODDRIDGE COUNTY'S RESPONSE
IN OPPOSITION TO "ANTERO RESOURCES CORPORATION'S
MOTION TO REFER CASE TO THE BUSINESS COURT DIVISION"**

Comes now respondent County Commission of Doddridge County, sitting as a Board of Assessment Appeals ("County Commission"), by its counsel, Jonathan Nicol and R. Terrance Rodgers, of Kay Casto & Chaney PLLC, and submits this response in opposition to *Antero Resources Corporation's Motion To Refer Case To The Business Court Division ("Motion")*. The *Motion* should be denied for the reasons set forth below.

PROCEDURAL HISTORY

On December 3, 2021, Antero Resources Corporation ("Antero") filed its *Petition Of Petitioner Antero Resources Corporation ("Petition")* with the Circuit Court of Doddridge County, West Virginia ("Doddridge County Circuit Court"), seeking to lower the *ad valorem* property tax assessment of its wells in Doddridge County for the 2021 tax year. On January 14,

2022, the *Answer Of Matthew Irby, West Virginia State Tax Commissioner, And David Sponaugle*, as well as *The County Commission Of Doddridge County's Response In Opposition To The "Petition Of Petitioner Antero Resources Corporation,"* were both filed in the Doddridge County Circuit Court in connection with this administrative appeal. The issues raised in the *Petition* were essentially addressed and decided by The Supreme Court of Appeals of West Virginia ("Supreme Court") in Steager v. Consol, 242 W.Va. 209, 832 S.E.2d 135 (2019).

APPLICABLE LAW

The Business Court Division was created by W.Va. Code § 51-2-15, which provides as follows:

§51-2-15. Business Court Division.

(a) The West Virginia Legislature finds that, due to the complex nature of litigation involving highly technical commercial issues, there is a need for a separate and specialized court docket to be maintained in West Virginia's most populated circuit court districts with specific jurisdiction over actions involving such commercial issues and disputes between businesses.

(b) The West Virginia Supreme Court of Appeals is authorized to designate a business court division within the circuit court of any judicial district with a population in excess of sixty thousand according to the 2000 Federal Decennial Census.

(c) Upon the determination to designate business court divisions, the West Virginia Supreme Court of Appeals shall promulgate rules for the establishment and jurisdiction of the business court divisions within its circuit court system.

The Business Court Division is governed by the rules set forth in Trial Court Rule 29.

"Business Litigation" is defined in Rule 29.04 of the Trial Court Rules as follows:

(a) "Business Litigation" — one or more pending actions in circuit court in which:

(1) the principal claim or claims involve matters of significance to the transactions, operations, or governance between business entities; and

(2) the dispute presents commercial and/or technology issues in which specialized treatment is likely to improve the expectation of a fair and reasonable resolution of the controversy because of the need for

specialized knowledge or expertise in the subject matter or familiarity with some specific law or legal principles that may be applicable; and

(3) the principal claim or claims do not involve: consumer litigation, such as products liability, personal injury, wrongful death, consumer class actions, actions arising under the West Virginia Consumer Credit Act and consumer insurance coverage disputes; non-commercial insurance disputes relating to bad faith, or disputes in which an individual may be covered under a commercial policy, but is involved in the dispute in an individual capacity; employee suits; consumer environmental actions; consumer malpractice actions; consumer and residential real estate, such as landlord-tenant disputes; domestic relations; criminal cases; eminent domain or condemnation; and administrative disputes with government organizations and regulatory agencies, provided, however, that complex tax appeals are eligible to be referred to the Business Court Division.

ARGUMENT

I. This Administrative Appeal Is Not Complex

In Steager, *supra*, the Supreme Court had before it and decided Antero's tax appeals for tax year 2016 and tax year 2017. The Supreme Court analyzed those appeals and ultimately decided Antero's "complex" arguments raised therein. The decision resulted in a new syllabus point that the deduction of the average annual industry operating expense for valuing natural gas wells requires the use of a singular monetary average deduction.

On Page 3 of its *Motion*, Antero makes the following admission:

Antero previously appealed the West Virginia Department of Revenue, State Tax Department, Property Tax Division's assessment of its wells in Doddridge, Harrison, Ritchie and Tyler Counties for tax years 2016, 2017, 2018 and 2019. This matter **involves the same tax liability** for tax year 2021 in Doddridge County, and the above-listed matters **involve the same tax liability** for tax year 2021 in Ritchie County, Tyler County and Harrison Counties.

(Emphasis added.)

By Antero's own admission, the Supreme Court has already heard and ruled on Antero's "complex" arguments when it issued its decision in Steager. Since Antero's current administrative appeal "involves the same arguments" as its appeals for the 2016 and 2017 tax

years, which arguments have already been decided by the Supreme Court in Steager, and the same arguments as its administrative appeals for the 2018 and 2019 tax years, which also have already been decided by the Business Court Division of the Doddridge County Circuit Court, Antero's current administrative appeal is no longer a "complex tax appeal."

Since this is an administrative appeal where the appeal record is already established, there will be no need for any discovery and there is no reason why Judge Timothy L. Sweeney ("Judge Sweeney") cannot decide this administrative appeal. Judge Sweeney has at his disposal the directives provided in the Supreme Court's decision in Steager.

II. This Administrative Appeal Does Not Involve Highly Technical Commercial Issues And Disputes "Between Businesses"

As provided above, W.Va. Code § 51-2-15, the Business Court Division is to have "specific jurisdiction over actions involving such [highly technical] **commercial issues and disputes between businesses.**" (Emphasis added.)

The County Commission is clearly not a business by any definition. This administrative appeal is not a dispute between inanimate private businesses as required by W.Va. Code § 51-2-15. Instead, this administrative appeal is a dispute between a business and the taxing authorities of the State of West Virginia and Doddridge County. Antero cites no case that recognizes the State of West Virginia, any county or local government, or any agency or department of any of them, as "businesses," or any disputes involving taxes as "commercial" disputes. W.Va. Code § 51-2-15, having been adopted specifically for the purpose of relieving certain circuit courts of the burdensome litigation of "complex" and "highly technical" commercial litigation between "businesses," simply does not grant the Business Court Division the jurisdiction to hear an administrative appeal involving government agencies for the simple reason that governmental agencies are not businesses. W.Va. Code § 51-2-15 plainly refers only to disputes between

businesses. The West Virginia Legislature could have specifically included complex tax disputes, but did not. As held in Harbert v. Harrison County Court, 129 W.Va. 54, 39 S.E.2d 177 (1946) and its progeny, it is a “well recognized and long established principle of interpretation of written instruments that the express mention of one thing implies the exclusion of another, *expressio unius est exclusio alterius*.” Harbert, 129 W.Va. at 64. Thus, as in Harbert, the language of the statute “indicates the plain legislative purpose to limit the scope” of what is included in the enactment, and jurisdiction over disputes involving governmental agencies are not part of the jurisdiction granted to the Business Court Division.

Moreover, the real stakeholders or parties in interest in this administrative appeal are every single citizen of Doddridge County who would be negatively affected if Antero succeeds in lowering the *ad valorem* property tax assessments on its natural gas wells. Given the clear language of W.Va. Code § 51-2-15, it is difficult to imagine that the West Virginia Legislature intended that all the individual citizens of Doddridge County could have their interests be referred to the Business Court Division and have their fates decided by a judge from a judicial circuit outside of Doddridge County. As recognized by the Supreme Court in Howard v. Ferguson, 116 W.Va. 362, 365, 180 S.E. 529, 530, (1935), “[t]here is no governmental instrumentality more vital to the ordinary administration of public affairs of a county than the Circuit Court.”

III. The Statute Creating The Business Court Division Does Not Grant It Jurisdiction To Hear Tax Appeals

W.Va. Code §51-2-15, which created the Business Court Division, does not grant jurisdiction to it to hear tax appeals. The statute limits the Business Court Division to

jurisdiction over highly technical commercial disputes "between businesses."¹ The plain and unambiguous language of W.Va. Code §51-2-15 reveals that there is absolutely no grant or authorization of jurisdiction to the Business Court Division over tax appeals between governmental entities and businesses. The purported authorization comes from Trial Court Rule 29. However, Trial Court Rule 29 is inconsistent with the plain dictates of W.Va. Code §11-3-25, which requires Antero's tax appeal to be heard in "the circuit court of the county in which the property books are made out." That circuit court, in this instance, is the Doddridge County Circuit Court, presided over by Judge Sweeney, a judge duly elected by the citizens of Doddridge County. Plainly, the West Virginia Legislature, in enacting W.Va. Code §11-3-25, intended for tax appeals affecting property in a particular county to be heard by a judge elected from that county, and not a judge elected in another county or judicial circuit. By attempting to grant the Business Court Division jurisdiction over tax appeals, which courts may or may not include a judge from the county "in which the property books are made out," Trial Court Rule 29 flatly contradicts W.Va. Code §11-3-25.

In Cruikshank v. Duffield, 138 W.Va. 726, 77 S.E.2d 600 (1953), the Supreme Court held that the circuit court exceeded its statutory jurisdiction when it entered judgment against a surety signing a bond for an amount in excess of the aggregate amount of support payments ordered by the court for the period between the date of the judgment of the justice and the date of the judgment of the circuit court. In so ruling, the Supreme Court held as follows:

The court, in its discretion, may enforce either the criminal or civil liability, or both, as to a defendant convicted thereunder. No such liability, however, exists as to sureties who execute an appeal bond, unless such liability is created by the provisions of the statute quoted above. Any such liability, or any power vested in the court to enter an order making the sureties liable for support payments, must

¹ Indeed, the West Virginia Legislature specifically stated in W.Va. Code §51-2-15 that it was creating the Business Court Division to relieve the circuit courts in highly populated countries from the burden of handling "complex . . . litigation involving highly technical commercial issues." No mention is made of tax issues.

be found in the statute. Undoubtedly the statute does vest in the court power to enter some kind of judgment against the sureties. If the power granted, however, has been exceeded in the entry of the judgment complained of, it is quite clear from the authorities that, to the extent the power has been exceeded, the judgment is void. 'Where a court is without jurisdiction in the particular case, its acts and proceedings can be of no force or validity, and are a mere nullity and void, not voidable, even prior to reversal, whether the lack of jurisdiction appears on the face of the record or by proof out-side of it; likewise, a court's acts in excess of its jurisdiction are void, even if it has jurisdiction of the subject matter of the action and of the parties, as where a court of special or limited jurisdiction exceeds its powers. * * *' 21 C.J.S., Courts, § 116. In *Barnes v. American Fertilizer Co.*, 144 Va. 692, 130 S.E. 902, 906, we find this statement: 'Upon this record the first question presented for the consideration of this court is the extent of the court's authority to pass the decrees of August 29th and October 4th hereinbefore set out. In other words, the decrees in question are valid and effective only in so far as the court had jurisdiction of the subject-matter therein attempted to be adjudicated; and **it is fundamental doctrine that 'jurisdiction of the subject-matter can only be acquired by virtue of the Constitution or of some statute.'** Shelton [& Luck] v. Sydnor, 126 Va. 625, 102 S.E. 83. **To the extent, therefore, that the court exceeded its authority, or its jurisdiction, over the subject-matter embraced in the decrees, they are absolute nullities, and may be impeached directly or collaterally by all persons, anywhere, at any time, or in any manner, and may be declared void by every court in which they are called in question.** (citations omitted)

While jurisdiction of courts of general jurisdiction is generally presumed, when acting only by virtue of a statute, as in the instant case, such courts are limited in power to that granted by the statute. 'Courts of general jurisdiction stand upon the same footing with courts of limited powers, when not acting within the scope of statutory authority. Where the jurisdiction invoked is not inherent in the court, but conferred by special statute, and is to be exercised only under the prescribed statutory conditions of fact, the plaintiff must allege and prove the required jurisdictional facts. Even though a court is a superior one of general jurisdiction, still, when the particular proceedings are not according to the course of common law but under a statute giving a summary remedy, the record on its face should generally show that the particular case comes within the statute and that the statute has been followed * * *'. 11 M.J., Jurisdiction, Section 26.

Cruikshank, 77 S.E.2d at 604, 138 W.Va. at 733. (Emphasis added.)

By statute, the Business Court Division is a court of limited jurisdiction. Its jurisdiction is strictly limited to highly technical "commercial issues and disputes **between businesses.**"

(Emphasis added.) Simply stated, W.Va. Code §51-2-15 does not grant jurisdiction to the Business Court Division to hear and decide tax appeals.

In Syllabus Pt. 1 of State ex rel. Barker v. Manchin, 167 W.Va. 155, 279 S.E.2d 622 (1981), the Supreme Court held:

1. Article V, section 1 of the Constitution of West Virginia which prohibits any one department of our state government from exercising the powers of the others, is not merely a suggestion; it is part of the fundamental law of our State and, as such, it must be strictly construed and closely followed.

By adding "complex tax appeals" to the jurisdiction of the Business Court Division in the Trial Court Rules, Trial Court Rule 29 exceeded the mandate of the West Virginia Legislature. According to State ex rel. Barker, the authority to define what is included in the disputes which may be referred to the Business Courts is limited by the express language of W.Va. Code § 55-2-15, which must be "strictly construed and closely followed." Adding complex tax appeals to Trial Court Rule 29 violates that requirement.²

IV. The Statute Allowing For The Creation Of Business Court Divisions Does Not Allow For The Designation Of A Business Court Division For The Circuit Court Of Doddridge County

Subsection (b) of West Virginia Code §51-2-15 provides that this Court "is authorized to designate a [B]usiness [C]ourt [D]ivision within the circuit court of any judicial district with a population in excess of sixty thousand according to the 2000 Federal Decennial Census." Doddridge County is part of the Third Judicial Circuit, which also includes Pleasants and Ritchie Counties. According to the 2000 Federal Decennial Census, the population for those three (3)

² The Supreme Court recognized, in State ex rel. Chemical Tank Lines, Inc. v. Davis, 141 W.Va. 488, 93 S.E.2d 28 (1956), that its authority to promulgate rules governing the conduct of judicial business so long as they are "not inconsistent with . . . statutory law." Chemical Tank, 141 W.Va. at 493. As the Supreme Court of California, which agreed that the authority to adopt rules did not extend to rules inconsistent with governing statutes, noted, "a rule is inconsistent with a statute if it conflicts with either the statute's express language or its underlying legislative intent." In Re Abbigail A., 204 Cal.Rptr. 3d 760, 375 P.3d 879, 884 (2016). Here, Trial Court Rule 29 conflicts with both the express language of W.Va. Code §55-2-15, as well as with the West Virginia Legislature's intent expressed in the statute itself. Moreover, Trial Court Rule 29 unquestionably conflicts with W.Va. Code §11-3-25, which establishes where tax appeals may be heard.

Counties combined in 2000 was 25,260, clearly less than 60,000. See (<https://www.census.gov/prod/cen2000/phc-3-50.pdf>). Thus, West Virginia Code §51-2-15(b) did not authorize the designation of a Business Court Division for any of the circuit courts within the Third Judicial Circuit, including the Doddridge County Circuit Court. Accordingly, by statute, there can be no Business Court Division for the Doddridge County Circuit Court.

V. Article VIII, Section 5 Of The West Virginia Constitution Entitles The County Commission And The Citizens of Doddridge County, Which It Represents, The Right To Have This Administrative Appeal Presided Over By A Judge Elected By The Voters Of The Circuit

The very first sentence of Article VIII, Section 5 of the West Virginia Constitution entitled "Circuit courts" provides in relevant part as follows: "The judge or judges of each circuit court **shall be elected by the voters of the circuit** for a term of eight years..." (Emphasis added.) The use of the word "shall" makes it mandatory that circuit judges of a particular circuit be elected by the voters of that circuit. Article VIII, Section 5 of the West Virginia Constitution requires that each circuit court be presided over by a judge or judges elected by the voters of the circuit.³ Article VIII, Section 5 of the West Virginia Constitution does not contemplate, mention, or authorize a "Business Court Division" or any other division of the Doddridge County Circuit Court that would replace the duly elected Circuit Judge of Doddridge County with a judge elected from another judicial circuit. Merely having litigants continue to style matters "In the Circuit Court of Doddridge County" after they have been referred to the Business Court Division and merely having litigants appear in a Doddridge County courtroom before a circuit judge appointed from another judicial circuit in lieu of the constitutionally elected judge of Doddridge County does not place the litigants or a matter in the actual, legitimate and constitutionally required Doddridge County Circuit Court. What legitimizes being "In the

³ The only exceptions to this requirement are if the elected judge(s) has a conflict of interest or is otherwise unable to serve. Neither of these exceptions are present here.

Circuit Court of Doddridge County" is being in front of and being presided over by the constitutionally elected Circuit Judge of Doddridge County.

The controversy in Howard, *supra*, involved a proceeding in prohibition challenging the authority of a circuit judge elected from another judicial circuit to discharge the duties of judge of the circuit court in place of the regularly elected judge thereof, who was qualified and was able to serve. The controversy arose when the West Virginia Legislature passed a statute that removed Mingo County from the Eighth Judicial Circuit, composed of the Counties of McDowell and Mingo, and transferred Mingo County to the Twenty-Fourth Circuit, which consisted of only Wayne County. The objection the petitioners maintained in Howard was that the term for which the duly elected Judge of the Circuit Court of McDowell and Mingo Counties (Judge Howard) would not expire until December 31, 1936, but the statute passed by the West Virginia Legislature transferred Mingo County to the Twenty-Fourth Circuit on March 1, 1935, when there was still 22 months remaining on Judge Howard's term. The Supreme Court in Howard, ultimately ruled that the provision of the statute making the transfer of Mingo County from the Eighth Circuit to the Twenty-Fourth Circuit effective March 1, 1935, was unconstitutional, null and void.

In granting the writ of prohibition, the Howard court held, in relevant part, as follows:

...Circuit judges are constitutional officers. When they have been duly elected and qualified, they cannot be legislated out of office, directly or indirectly.

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...[B]y the Constitution, framed and promulgated by the people themselves, there is vested in the circuits the right to elect their judges for eight-year terms. In no other manner may men be clothed with authority as circuit judges, except that a vacancy may be filled by gubernatorial appointment until the next general election.

The immediate transfer of Mingo from the Eighth to the Twenty-Fourth circuit would result in placing in the circuit judgeship of that county a man for whom the people thereof had not voted, and would deprive them of the services of the judge whom they duly elected for a definite term. This would involve, in the first instance, a legislative destruction of a constitutional right of the people of Mingo County, and, in the second instance, it would involve the appointment by the Legislature of a judge to serve in Mingo County in lieu of the constitutionally elected judge of that county.

... Circuits must be served by the duly elected judges thereof for the period of their terms of office.

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The authority of a state legislature is of the essence of sovereignty; it would be absolute but for constitutional limitations. It must stop short when in conflict with a power vested by the states in the Federal government and set forth in the Federal Constitution. Likewise, when in conflict with a restriction of the State Constitution, legislative authority reaches an impasse—a wall of adamant. When thus confronted, legislative action is fruitless. The representatives of the people may not do through legislation that which the people themselves have said in their Constitution may not be done. If there be conflict between constitutional inhibition and legislative enactment, the courts must adhere to the former and disregard the latter. Both cannot be law. The Constitution must stand; such enactment cannot.

Howard, at 180 S.E. 531-532, 116 W.Va. 366-368.

Applying the holding in Howard, whenever there is a conflict between a statute (and a rule implementing that statute) and the West Virginia Constitution, both cannot be law. The West Virginia Constitution must stand; such enactment cannot. In sum, the *Motion* must be denied because to refer this administrative appeal to the Business Court Division would violate the West Virginia Constitution.

VI. The Business Court Division Is An Unconstitutional Court Because Its Creation By W. Va. Code § 51-2-15 And West Virginia Trial Court Rule 29 Violates The Separation Of Powers Mandate Set Forth By Article V, §1 Of The West Virginia Constitution

West Virginia Constitution Article V, § 1 provides as follows:

The legislative, executive and judicial departments shall be separate and distinct, so that neither shall exercise the powers properly belonging to either of the others; nor shall any person exercise the powers of more than one of them at the same time, except that justices of the peace shall be eligible to the legislature.

The language of this section is clear and free from ambiguity and its requirement of the separation of powers of government must be strictly enforced. State ex rel. State Bldg. Comm'n v. Bailey, 151 W.Va. 79, 150 S.E.2d 449 (1966). It is part of the fundamental law of this State and must be strictly construed and closely followed. State ex rel. Barker v. Manchin, 167 W.Va. 155, 279 S.E.2d 622 (1981); State ex rel. Steele v. Kopp, 172 W.Va. 329, 305 S.E.2d 285 (1983); State ex rel. Quelch v. Daugherty, 172 W.Va. 422, 306 S.E.2d 233 (1983). The Supreme Court has further stated that the language of this section calls not for construction, but only obedience. State ex rel. Richardson v. County Court, 138 W.Va. 885, 78 S.E.2d 569 (1953) (quoting Hodges v. Public Service Commission, 110 W.Va. 649, 159 S.E. 834, 836 (1931)).

The Supreme Court has warned that both legislative encroachment into the power of the judiciary, as well as legislative relinquishment of power to the judicial branch, are vices to be condemned in violation of both the letter and the spirit of the doctrine of separation of powers. In re Dailey, 195 W.Va. 330, 465 S.E.2d 601 (1995). Moreover, the Supreme Court has specifically held that courts may not undertake the exercise of primarily legislative powers. The Supreme Court has emphatically stated that the courts of this State are forbidden to exercise legislative authority of any kind. State ex rel. County Court of Marion County v. Demus, 148 W.Va. 398, 135 S.E.2d 352 (1964).

The Business Court Division was unconstitutionally created because the West Virginia Legislature did not explicitly create it consistent with Article VIII, §§ 1, 5 and 6 of the West Virginia Constitution and, to the extent the opportunity to bring it into existence was created by statute, the West Virginia Legislature impermissibly delegated its authority to the Supreme Court to actually create it by judicial rule. The Supreme Court then unconstitutionally created the Business Court Division by West Virginia Trial Court Rule 29. These acts of the West Virginia Legislature and the Supreme Court violated the separation of powers clause and therefore, the Business Court Division is a nullity.

West Virginia Constitution Article VIII, § 1, provides as follows:

The judicial power of the State shall be vested solely in a supreme court of appeals and in the circuit courts, and in such intermediate appellate courts and magistrate courts as shall be hereafter established by the legislature, and in the justices, judges and magistrates of such courts. (Emphasis added).

There is no mention of The Business Court Division in this section. If the West Virginia Legislature desires that appeals of tax assessments be heard in a special appellate court, it must explicitly create one, which it did not. Instead, it purported to authorize the Supreme Court to create a special division of the circuit courts "in West Virginia's most populated circuit court districts with specific jurisdiction over actions involving such commercial issues and disputes between businesses." W. Va. Code § 51-2-15(a) (emphasis added). There does not appear to be any statute enacted by the West Virginia Legislature designating any "circuit court districts." On the contrary, West Virginia Constitution Article VIII, § 5 states "[t]he judicial circuits in existence on the effective date of this article shall remain as so constituted until changed by the law, and the legislaturemay rearrange the circuits and may increase or diminish the number of circuits." (Emphasis added). However, W. Va. Code § 51-2-15(b) purports to authorize the

Supreme Court to designate "a business court division within the circuit court of any judicial district with a population in excess of sixty thousand according to the 2000 Federal Decennial Census." (Emphasis added). Petitioner argues the language regarding "most populated circuit court districts" necessarily means that there were places in this State the West Virginia Legislature did not intend authorize a Business Court Division, yet West Virginia Trial Court Rule 29.04(b) includes all 55 counties in assignment regions to the Business Court Division. The West Virginia Legislature could not delegate to the Supreme Court the formulation of "circuit court districts."

More notably, the statute does not confer any subject matter jurisdiction to the Business Court Division other than to say this docket shall be limited to and comprised of "commercial issues and disputes between businesses." W. Va. Code § 51-2-15(c) purports to authorize the Supreme Court to "promulgate rules for the establishment and jurisdiction of the business court divisions[.]"⁴ As such, the only source of authority regarding the subject matter jurisdiction of the Business Court Division was created by the Supreme Court in West Virginia Trial Court Rule 29.04(a), which creation was a legislative function and not a judicial one. "[I]t is fundamental doctrine that 'jurisdiction of the subject-matter can only be acquired by virtue of the Constitution or of some statute.'" Cruikshank v. Duffield, 138 W.Va. 726, 734, 77 S.E.2d 600, 604 (1953) (quoting Barnes v. American Fertilizer Co., 130 S.E. 902, 906 (Va. 1925)). The West Virginia Legislature could not delegate that authority to the Supreme Court without violating Article V, § 1 of the West Virginia Constitution. Article VIII, § 6 of the West Virginia Constitution states that "[c]ircuit courts shall' also have such other jurisdiction, authority or

⁴ Compare W. Va. Code § 52-1-15 to W. Va. Code §51-2A-2, describing the subject matter jurisdiction of the Family Courts, and W. Va. Code §51-11-4, describing the subject matter jurisdiction of the Intermediate Court of Appeals. The West Virginia Legislature did not delegate the task of formulating the same to the Supreme Court in either of these statutes.

power, original or appellate or concurrent, as may be prescribed by law." (Emphasis added). The West Virginia Legislature never debated, adopted, approved or ratified West Virginia Trial Court Rule 29.

The rule promulgated by the Supreme Court purporting to give the Business Court Division subject matter jurisdiction over "complex tax appeals" does not comply with the language of W. Va. Code § 51-2-15(a). As stated previously, that statute speaks of "specific jurisdiction over actions involving such commercial issues and disputes between businesses." (Emphasis added). Neither the West Virginia State Tax Commissioner ("Tax Commissioner"), the Doddridge County Assessor ("Assessor"), nor the County Commission, the respondents in this administrative appeal, are business entities, and the *ad valorem* property tax regime is not a function of private business. The Tax Commissioner, the Assessor and the County Commission are governmental entities, carrying out the will of the sovereign in assessing, levying and collecting *ad valorem* property taxes. The Supreme Court cannot constitutionally compel any of them, or the tax regime they are required to administer, to submit to the jurisdiction of the Business Court Division.

VII. The Business Court Division Lacks Jurisdiction Under Article VIII, §§ 5 And 6 Of The Constitution Of West Virginia, Because It Would Unconstitutionally Divest The Elected Circuit Judge Of Doddridge County Of Jurisdiction

Article VIII, § 5 of the West Virginia Constitution provides for the election of judges to the circuit courts from within their respective circuit and implies that all cases arising in that circuit shall be heard by a judge from that circuit, unless disqualified or unable to serve. It explicitly states that "[t]he judge or judges of each circuit shall be elected by the voters of the circuit for a term of eight years, unless sooner removed or retired as authorized in this article." This section signifies that the judges of a circuit court shall serve the judicial business of such

court unless disqualified or unable to serve. It provides for the promulgation of rules for the selection of the chief judge of the circuit court (in circuit courts with two or more judges), and further states "[i]f the chief judge is temporarily disqualified or unable to serve, one of the judges of the circuit court designated in accordance with the rules of such court shall serve temporarily in his stead." Moreover, this section only authorizes the Supreme Court to "provide for dividing the business of those circuits in which there shall be more than one judge between the judges thereof so as to promote and secure the convenient and expeditious transaction of such business." Article VIII, § 3 of the West Virginia Constitution gives the Chief Justice the authority to "assign a judge ... from one circuit court to another, ... for temporary service." It does not authorize the appointment of any Business Court Division Judge. Therefore, the appointment of Business Court Division Judges from outside the circuit is precluded.

Moreover, Article VIII, §6 of the West Virginia Constitution gives appellate jurisdiction to the constitutionally created circuit courts and not the Business Court Division, which was established by West Virginia Trial Court Rule 29. It specifically states that the "[c]ircuit court shall have such jurisdiction, authority or power, original or appellate or concurrent, as may be prescribed by law." That is precisely what the West Virginia Legislature did in the enactment of W. Va. Code § 11-3-25, wherein it gave appellate jurisdiction to a decision rendered by a board of assessment appeals to the "circuit court of the county in which the property books are made out[.]"


CONCLUSION

Based on all the foregoing, Antero 's *Motion* must clearly be denied.

THE COUNTY COMMISSION OF
DODDRIDGE COUNTY, Sitting as
A Board of Assessment Appeals,

Respondent,

BY COUNSEL:



R. TERRANCE RODGERS (WVSB#3148)
JONATHAN NICOL (WVSB#5186)
KAY CASTO & CHANEY PLLC
P.O. Box 2031
Charleston, West Virginia 25327
Telephone: (304) 345-8900
Telefax: (304) 345-8909
trodgers@kaycasto.com
jnicol@kaycasto.com

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Sitting as a Board of Assessment Appeals,

Respondents.

CERTIFICATE OF SERVICE

I, R. Terrance Rodgers, counsel for respondent The County Commission of Doddridge County, sitting as a Board of Assessment Appeals, do hereby certify that THE COUNTY COMMISSION OF DODDRIDGE COUNTY'S RESPONSE IN OPPOSITION TO "ANTERO RESOURCES CORPORATION'S MOTION TO REFER CASE TO THE BUSINESS COURT DIVISION" was served via email upon counsel for petitioner Antero Resources Corporation, at john.meadows@steptoe-johnson.com, via email upon counsel for respondents The Honorable David Sponaugle, Assessor of Doddridge County, and The Honorable Matthew Irby, West Virginia State Tax Commissioner, at Kathy.a.schultz@wvago.gov, sean.m.whelan@wvago.gov, and lauren.d.mahaney@wvago.gov, and by depositing the same in the United States mail, postage prepaid on the following, this 2nd day of March, 2022, to-wit:

John J. Meadows, Esquire
Step toe & Johnson, PLLC
P.O. Box 1588
Charleston, West Virginia 25326
*Counsel for petitioner Antero Resources
Corporation*

Kathryn A. Schultz, Esquire
Sean M. Whelan, Esquire
Lauren D. Mahaney, Esquire
Office of the Attorney General
Building 1, Room W-435
State Capitol Complex
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305
*Counsel for respondents Matthew R. Irby,
West Virginia State Tax Commissioner, and
David E. Sponaugle, Doddridge County
Assessor*



R. Terrance Rodgers