

**STATE OF WEST VIRGINIA
SUPREME COURT OF APPEALS**

United Hospital Center, Inc., Plaintiff

vs) No. 11-C-124-1 (Harrison County)

**The Honorable Cheryl L. Romano,
Assessor of Harrison County, West Virginia,
and the Honorable Craig A. Griffith, State
Tax Commissioner**

AMENDED OPINION AND ORDER

The Plaintiff in this tax appeal filed a motion with the Harrison County Circuit Court requesting that this case be transferred to the Business Court Division of the Circuit Courts. A hearing was held on the motion by the Circuit Court. Thereafter, the motion, all memoranda, and the Circuit Judge's finding of facts and recommendation were filed with the Clerk of the West Virginia Supreme Court. These documents were given to the Chief Justice for his consideration in ruling on the motion.

Although complex tax appeals are eligible to be referred to the Business Court Division, this tax appeal is not particularly complex. Moreover, Trial Court Rule 29.04(a)(2) requires eligible cases to contain "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." None of those requirements are present in this case. Therefore, I am denying the motion to refer this case to the Business Court Division. This amended order supersedes the previous order entered December 7, 2012.

It is ordered that the motion to refer this case to the Business Court Division is denied and this case shall remain with Judge Marks in the Circuit Court of Harrison County.

DATED: DECEMBER 19, 2012


MENIS E. KETCHUM
Chief Justice