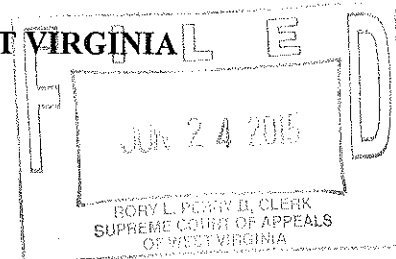


IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA



GLOBAL CAPITOL OF WORLD PEACE, INC.

Petitioner,

v.

NORMA WAGONER, ASSESSOR OF
HAMPSHIRE COUNTY AND
MARK W. MATKOVICH,
WEST VIRGINIA STATE
TAX COMMISSIONER,

Hampshire County Circuit Court
Civil Action No. 15-AA-01
Judge Charles E. Parsons

Respondent.

OBJECTION OF
WEST VIRGINIA STATE TAX DEPARTMENT
TO GLOBAL CAPITOL OF WORLD PEACE'S
MOTION TO REFER TAX APPEAL TO BUSINESS COURT DIVISION

COMES NOW the West Virginia State Tax Department, by counsel, to object to the *Motion to Refer Tax Appeal to the Business Court Division* filed by the Petitioner, Global Capitol of World Peace.

This *ad valorem* tax appeal does not belong in the Business Court Division. The tax appeal raises one legal question for the Circuit Court of Hampshire County to consider. Is using 355 acres of real property to allow only single men to meditate for peace to enfold Washington, DC, a charitable use of the property? According to Paragraph 28 of the *Petition Appealing Denial of Ad Valorem Property Tax Ruling* filed in the Circuit Court of Hampshire County, the meditation programs are restricted to single men. Furthermore, the only complicated facts before Judge Parsons may be the relationship between Global Capitol of World Peace and admittedly related entities that conduct meditation workshops for considerable fees on the real property

owned by the Taxpayer. According to Property Tax Ruling 15-50, at p. 4, the related entities provide meditation workshops which range in cost from \$425.00 for three day workshops up to \$1900.00 for the 16 day New Year's meditation workshops.

The underlying case does not meet the requirements of the Business Court Division. The tax appeal does not raise complex legal issues, require specialized treatment due to commercial or technological issues, or involve complicated facts, as required in order to qualify for referral to the Business Court Division. *See* W.Va. Trial Court Rules, R.29.04. The underlying case is an ordinary tax appeal regarding whether real property is used for charitable purposes as required in order to be exempt from county property tax pursuant to W.Va. Code § 11-3-9(a)(12). The circuit courts of this State have ample legal experience to resolve this simple matter.


WHEREFORE, the West Virginia State Tax Department prays the West Virginia Supreme Court of Appeals deny Global Capitol of World Peace's *Motion to Refer Tax Appeal to the Business Court Division*.

Respectfully submitted,

MARK W. MATKOVICH,
STATE TAX COMMISSIONER
OF WEST VIRGINIA,

By counsel

PATRICK MORRISEY
ATTORNEY GENERAL


L. WAYNE WILLIAMS (WVSB# 4370)
ASSISTANT ATTORNEY GENERAL
1900 Kanawha Boulevard, East
Building 1, Room W-435
Charleston, West Virginia 25305
304-558-2522

IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

GLOBAL CAPITOL OF WORLD PEACE, INC.

Petitioner,

v.

Hampshire County Circuit Court
Civil Action No. 15-AA-01
Judge Charles E. Parsons

NORMA WAGONER, ASSESSOR OF
HAMPSHIRE COUNTY AND
MARK W. MATKOVICH,
WEST VIRGINIA STATE
TAX COMMISSIONER,

Respondent.

CERTIFICATE OF SERVICE

I, L. Wayne Williams, Assistant Attorney General and counsel for Respondent Mark W. Matkovich, State Tax Commissioner, do hereby certify that a true copy of the foregoing *Objection Of West Virginia State Tax Department To Global Capitol of World Peace's Motion To Refer Tax Appeal To Business Court Division* was served upon the following by depositing a copy of the same in the United States mail, first-class postage prepaid, this 24th day of June, 2015, addressed as follows:

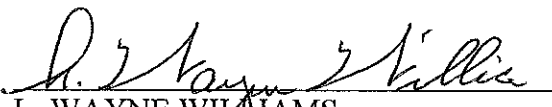
Michael E. Caryl, Esq.
Catherine Wilkes Delligatti, Esq.
Bowles Rice, LLP
P.O. Drawer 1419
Martinsburg, WV 25402-1419

The Honorable Charles E. Parsons
Hardy County Courthouse
204 Washington Street, Room 203
Moorefield, WV 26836

The Honorable Sonja Embrey
Hampshire County Circuit Clerk
Post Office Box 343
Romney, WV 26757

Business Court Division
Berkeley County Judicial Center
380 West South Street, Suite 2100
Martinsburg, WV 25401

Daniel M. Jones, Esq.
Prosecuting Attorney
P.O. Box 1000
Romney, WV 26757


L. WAYNE WILLIAMS