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IN THE CIRCUIT COURT OF HAMPSHIRE COUNTY, WEST VIRGINIA

GLOBAL CAPITAL OF WORLD PEACE,
INC.,

Petitioner,

v.

CIVIL ACTION NO. 15-AA-01

NORMA WAGONER, Assessor of
Hampshire County, West Virginia and
[MARK W. MATKOVICH, State Tax
Commissioner,

Respondents.

ANSWER OF RESPONDENT NORMA WAGONER, ASSESSOR OF HAMPSHIRE COUNTY,
TO PETITION APPEALING DENIAL OF AD VALOREM PROPERTY TAX EXEMPTION

Comes now, Norma J. Wagoner, Assessor of Hampshire County, West Virginia, by and through,
Daniel M. James, Prosecuting Attorney for Hampshire County, West Virginia, and hereby answers
Petitioner's Complaint as follows.

1. Respondent would admit that the West Virginia Certificate of Incorporation, issued on the 28th day of September, 2009, lists Petitioner, Global Capital of World Peace, Inc., ("GCWP"), as a nonprofit corporation. Respondent lacks sufficient information to determine whether Petitioner is using the property for a charitable purpose and therefore are denied.
2. Respondent is without sufficient information to admit or deny the information as contained in Paragraph Two (2) of the Petition and therefore are denied.
3. Respondent admits that GCWP was granted tax exempt status under Internal Revenue Code ("IRC") Section 501(c)(3) by the Internal Revenue Service. Respondent, lacks sufficient information to form an opinion regarding the truth or the falsity of the remaining allegations set forth in Paragraph Three (3) of the Petition and are therefore denied.

4. Respondent admits that in 2009, GCWP was granted 171 acres and improvements thereon in Hampshire County, West Virginia by the Global Country of World Peace. Respondent lacks sufficient information to determine whether Global Country of World Peace is exempt under IRC Section 501(c)(3) and organized for the promotion of Transcendental Meditation, education and the construction of buildings for peace.

5. Respondent would admit the allegations contained in Paragraph Six (6).

6. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

7. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

8. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

9. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

10. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

11. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

12. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

13. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

14. Respondent admits that she was unable to locate a website for GWCP. Respondent would further admit that she was able to locate three websites for The Maharishi Purusha Program ("MPP"): www.purusha.org, www.purushacapital.org and www.purushacourses.org. Respondent admits that some of her information was gathered from www.purushacourses.org.

15. Respondent would admit to the allegations contained in Paragraph Fifteen (15) of the Complaint.

16. Respondent denies the allegations contained in Paragraph Sixteen (16) of the Complaint.

17. Paragraphs 17 – 23 (Legal Authority) contain legalese and do not require a responsive pleading.

18. Paragraphs 17 – 23 (Legal Authority) contain legalese and do not require a responsive pleading.

19. Paragraphs 17 – 23 (Legal Authority) contain legalese and do not require a responsive pleading.

20. Paragraphs 17 – 23 (Legal Authority) contain legalese and do not require a responsive pleading.

21. Paragraphs 17 – 23 (Legal Authority) contain legalese and do not require a responsive pleading.

22. Paragraphs 17 – 23 (Legal Authority) contain legalese and do not require a responsive pleading.

23. Paragraphs 17 – 23 (Legal Authority) contain legalese and do not require a responsive pleading.

24. Respondent denies the allegations contained in Paragraph Twenty-Four (24) of the Complaint and demands strict proof thereof.

25. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

26. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

27. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

28. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

29. Respondent is without sufficient information to admit and therefore must deny same and demand strict proof thereof.

30. Respondent denies that the property before the Court is exempt from *ad valorem* property taxes pursuant to the decision in *Wellsburg Unity Apartments, Inc. v. County Commission of Brooke County*, 202 W.Va. 283, 503 S.E. 2d 851 (1998), as alleged in Paragraph 30 of the Petition. Respondent lacks sufficient information to form an opinion regarding the truth or the falsity of the remaining allegations set forth in Paragraph 30 of the Petition and therefore are denied.

31. Respondent denies that the property is used for charitable purposes as alleged in Paragraph 31 of the Petition. Respondent denies that the property is used primarily and immediately for charitable purposes as alleged in Paragraph 31 of the Petition. Respondent further states that the property is not used exclusively for charitable purposes as required by the Supreme Court decisions regarding *ad valorem* property taxes.

32. Respondent denies that the actions of Assessor Norma J. Wagoner and the decision in Property Tax Ruling 15-50 violate W. Va. Code § 11-3-9(a)(12) or the decisions of the West Virginia Supreme Court as set forth in numerous decisions on the issues as alleged in Paragraph 32 of the Petition.

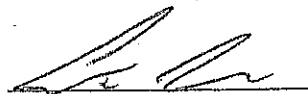
33. Respondent denies that the actions of Assessor Norma J. Wagoner and the decision in Property Tax Ruling 15-50 violate W. Va. Code § 11-3-9(a)(12) or the decisions of the West Virginia Supreme Court as set forth in numerous decisions on the issues as alleged in Paragraph 33 of the Petition.

34. Respondent denies all allegations set forth in the Petition which have not been specifically admitted.

WHEREFORE, Respondent does PRAY that this Honorable Court:

- i. uphold the Respondent Assessor's denial of Petitioner's application for exemption of the Subject Property from 2015 *ad valorem* property taxes;
- ii. uphold Respondent Tax Commissioner's ruling against Petitioner in Property Tax Ruling 15-50;
- iii. grant such other and further, legal and equitable relief as the Court shall deem proper.

NORMA WAGONER, HAMPSHIRE COUNTY ASSESSOR
RESPONDENT, BY COUNSEL



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W.Va. Bar # 10419

VERIFICATION

STATE OF WEST VIRGINIA,

COUNTY OF HAMPSHIRE, to-wit:

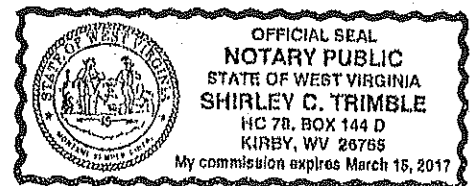
This day personally appeared before me, the undersigned, NORMAWAGONER, who being by me first duly sworn, deposes and says that she is the Assessor of Hampshire County, West Virginia, Respondent in the foregoing Petition; that she has read the foregoing Petition and knows the contents thereof pertaining to its claims and allegations; that the facts set forth therein are true, except as to such matters as are therein stated to be upon information and belief, and that insofar as matters are therein state to be upon information and belief, she believes them to be true.

Norma Wagoner
Norma J. Wagoner

Taken, subscribed and sworn to before me, the undersigned authority, in my said county, this 5th day of May, 2015.

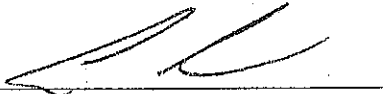
My commission expires March 15, 2017

Shirley C. Trimble
Notary Public



CERTIFICATE OF SERVICE

I, Daniel M. James, Prosecuting Attorney for Hampshire County, West Virginia, do hereby certify that I have delivered a true copy of: **ANSWER OF RESPONDENT NORMA WAGONER, ASSESSOR OF HAMPSHIRE COUNTY**, upon Michael E. Caryl, Esq., counsel for Petitioner, Global Capital of World Peace, Inc., and Assistant Attorney General, L. Wayne Williams, Esq., counsel for Respondent, Mark W. Matkovich, by electronic delivery and mailing a copy same, via first-class mail, postage prepaid, on the 5th day of May, 2015, to the addresses listed below:


Daniel M. James
Hampshire County Prosecuting Attorney

Michael E. Caryl, Esq.
Bowles Rice
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&

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