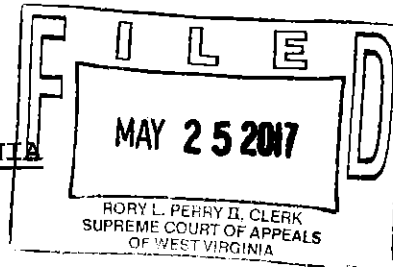


IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

ANTERO RESOURCES CORPORATION, )  
Petitioner, ) TYLER COUNTY  
vs. ) Case No. 17-AA-1  
 ) Judge Jeffrey D. Cramer  
THE HONORABLE DALE STEAGER, )  
West Virginia State Tax Commissioner, )  
THE HONORABLE JACKSON L. HAYES, )  
Assessor of Tyler County, and )  
THE COUNTY COMMISSION OF TYLER )  
COUNTY, Sitting as a Board of )  
Equalization and Review, )  
Respondents. )

OBJECTION OF THE TYLER COUNTY COMMISSION TO ANTERO RESOURCES  
CORPORATION'S MOTION TO REFER TO BUSINESS COURT DIVISION

TO THE HONORABLE ALLEN H. LOUGHRY, II, CHIEF JUSTICE:

Comes now the Tyler County Commission, by and through D. Luke Furbee, Prosecuting Attorney for Tyler County, West Virginia, pursuant to W.Va. T.C.R. 29.06(a)(4), who has for its objection to the motion aforesaid the following:

1. There is no reason to presume that because this matter involves contested assessments of gas wells that it is too complex for the Circuit Court of Tyler County to adequately understand the issues of fact and law and reach a just disposition.

2. There should be some articulated legal standard a movant has to meet to take a tax appeal into the category of a "complex" tax appeal as called for by W.Va. T.C.R. 29.04(a)(3).

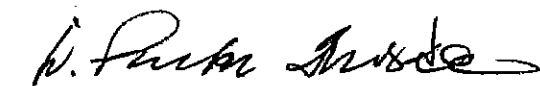
Otherwise, it could be claimed that every tax appeal is "complex" because to many, tax law is inherently complex. That result would not appear to be copacetic with the rule on its face. Inasmuch as "complex tax appeals" appear to be a special exception carved out to the general rule that "administrative disputes with government organizations" do not qualify for Business Court treatment, there should be a presumption that tax appeals do not qualify unless some special showing is made as to why the Circuit Court is ill-equipped to handle the litigation. Id.

WHEREFORE, the Tyler County Commission respectfully prays that the motion aforesaid be denied.

Respectfully submitted May 25, 2017:

TYLER COUNTY COMMISSION

By Counsel



D. Luke Furbee  
Prosecuting Attorney  
Tyler County, West Virginia  
W.Va. State Bar ID No. 9660  
P.O. Box 125  
Middlebourne, WV 26149  
Tel. (304) 758-2860  
Fax (304) 758-2895

CERTIFICATE OF SERVICE

I, D. Luke Furbee, Prosecuting Attorney for Tyler County, West Virginia, do hereby certify that I have made service of the foregoing OBJECTION OF THE TYLER COUNTY COMMISSION TO ANTERO RESOURCES CORPORATION'S MOTION TO REFER TO BUSINESS COURT DIVISION upon the Honorable Jeffrey D. Cramer, Judge, the Tyler County Circuit Clerk, the Central Office of the Business Court Division, and the parties hereto by their counsel, pursuant to W.Va. T.C.R. 29.06(a)(4), this 25th day of May, 2017, as follows:

**Via Facsimile Transmission:**

Honorable Jeffrey D. Cramer,  
Judge (304) 843-5079

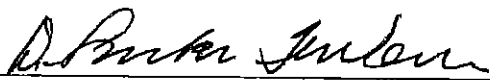
Business Court Division  
(304) 267-3731

L. Wayne Williams  
Assistant Attorney General  
(304) 558-2525

Craig A. Griffith  
John J. Meadows  
(304) 353-8180

**By hand-delivery:**

Tyler County Circuit Clerk

  
D. Luke Furbee  
Prosecuting Attorney  
Tyler County, West Virginia  
W.Va. State Bar ID No. 9660