

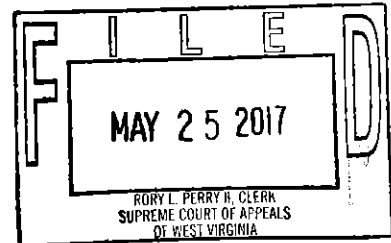
**BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS**

**ANTERO RESOURCES CORPORATION,**  
**Petitioner,**

**v.**

**Circuit Court Of Tyler County**  
**Civil Action No. 17-AA-1**  
**JUDGE CRAMER**

**THE HONORABLE DALE W. STEAGER,**  
**West Virginia State Tax Commissioner,**  
**THE HONORABLE JACKSON L. HAYES,**  
**Assessor of Tyler County, and**  
**THE COUNTY COMMISSION OF TYLER COUNTY,**  
**Respondents.**



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**OBJECTION OF**  
**WEST VIRGINIA STATE TAX DEPARTMENT**  
**AND THE HONORABLE JACKSON L. HAYES**  
**TO ANTERO RESOURCES'**  
**MOTION TO REFER TAX APPEAL TO BUSINESS COURT DIVISION**

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Respectfully Submitted By:

L. Wayne Williams (W.Va. Bar No. 4370)  
Assistant Attorney General  
1900 Kanawha Boulevard, East  
Building 1, Room W-435  
Charleston, West Virginia 25305  
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Email: L.Wayne.Williams@wvago.gov  
*Counsel for the Respondent*

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

ANTERO RESOURCES CORPORATION,  
Petitioner,

v.

Circuit Court Of Tyler County  
Civil Action No. 17-AA-1  
JUDGE CRAMER

THE HONORABLE DALE W. STEAGER,  
West Virginia State Tax Commissioner,  
THE HONORABLE JACKSON L. HAYES,  
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OBJECTION OF  
WEST VIRGINIA STATE TAX DEPARTMENT  
AND THE HONORABLE JACKSON L. HAYES  
TO ANTERO RESOURCES'  
MOTION TO REFER TAX APPEAL TO BUSINESS COURT DIVISION

---

COME NOW Dale W. Steager, State Tax Commissioner, and the Honorable Jackson L. Hayes, Assessor of Tyler County, by counsel, in order to Object to the *Motion to Refer to the Business Court Division* filed by Antero Resources Corporation in the above-referenced appeal. The State Tax Commissioner and Assessor Hayes (collectively hereinafter, sometimes Tax Department or Tax Commissioner) state as follows.

**PROCEDURAL BACKGROUND**

Antero Resources protested the valuation of its mineral interests in numerous producing gas wells located in Tyler County, West Virginia, as calculated by the Property Tax Division of the State Tax Department for the 2016 TY and the 2017 TY. Antero Resources has similarly challenged the valuations in Doddridge County, Ritchie County and Harrison County, for both

tax years. Civil Action No. 17-AA-1 in the Circuit Court of Tyler County, which is the subject of the current motion before the Supreme Court, only challenges the valuation for the 2017 TY. In a separate motion, Antero Resources also seeks to refer the Tyler County appeal for the 2016 TY to the Business Court Division. In addition, Antero Resources has filed separate motions to refer the *ad valorem* property tax appeals in the other three counties to the Business Court Division.

The State Tax Department and Assessor Hayes valued Antero's gas wells located in Tyler County for the 2017 TY for a total of value of \$71.2 million under the legislative rule. *See Antero's Complaint* at Paragraph 16. The Property Tax Division conducts a survey of operating expenses as reported by the producers of oil and gas wells every five years as required by the legislative rule. The Property Tax Division calculates the "average annual industry operating expenses per well". According to the legislative rule, the "average annual industry operating expenses per well" must be deducted from the working interest gross receipts of the individual gas well in order to value the well under the Yield Capitalization Model. *See W. Va. Code St. R. § 110-1J-4.3*. The legislative rules do not authorize the Property Tax Division to utilize any substitute value based on an individual taxpayer's request in calculating the value of operating gas wells in this State for *ad valorem* property tax purposes.

Antero Resources argued that it should be allowed to use a substitute value for the expense deduction in calculating the value of its interest in the gas wells; Antero wants to deduct its allocated operating expenses to calculate the value of Antero's gas wells in Tyler County and throughout the State. Antero has objected to the use of the "average annual industry operating expenses per well" which is the value used by the Property Tax Division to value every operating gas well in this State.

Based on Antero's alternative expense deduction, Antero argued that the true and actual value of its property should be \$36.8 million for the 2017 TY in Tyler County. In addition, Antero Resources hired Hein and Associates to appraise the value of Antero's Tyler County wells for the 2017 TY. Hein and Associates argued that the true and actual value of Antero's property should be \$32.9 million for the 2017 TY. *See Antero's Complaint* at Paragraph 16. However, according to the prayer for relief in the Circuit Court *Complaint*, Antero argues that the property should be valued at a "compromise value" of \$55 million for the 2017 TY in Tyler County. *See Antero's Complaint* at P. 14.

### **FIRST OBJECTION**

The Tax Department and Assessor Hayes have filed a *Motion to Dismiss for Failure to Timely Perfect the Appeal* before the Honorable Judge Cramer on May 22, 2017. The basis for the motion to dismiss is that Antero Resources failed to timely perfect the appeal as required by statute. According to W. Va. Code § 11-3-25(b), the petitioner must have the record from the hearing before the County Commission of Tyler County sitting as a Board of Equalization and Review certified to the Clerk of the Circuit Court within thirty (30) days of appealing to the circuit court. Although Antero Resources filed the *Complaint* timely in the Circuit Court of Tyler County, Antero did **not** have the record from the hearing certified by the County Clerk of Tyler County. *See* attached Exhibit A.

Antero Resources proffered an original record to the Circuit Court. *See Antero's Complaint*. According to W. Va. Code § 58-3-4, the "original record" must include a certified copy of the order being appealed to the circuit court. The order filed by Antero is **not** a certified copy of the order being protested.

The failure to timely perfect the appeal from the county commission is a jurisdictional bar to prosecuting the appeal. See *In re Tax Assessment Against O.V. Stonestreet*, 147 W. Va. 719, 131 S.E. 2d 52 at Syll. Pt. 1 (1963); *Rawl Sales & Processing Company, Inc., v. County Commission of Mingo County*, 191 W. Va. 127, 443 S.E. 2d 595 (1994) at Syll. Pts. 3 & 4 (1994)(citing *In re Stonestreet*); and *In re Tax Assessment Against Purple Turtle, LLC*, 223 W. Va. 755, 679 S.E.2d 587 at Syll. Pts. 4 & 5 (2009). The Tax Department is in the process of filing similar motions to dismiss several of the Antero Resources' appeals in Tyler, Ritchie, and Harrison Counties; consequently, the Tax Department has not requested a hearing from Judge Cramer on the motion filed on May 22, 2017.

Since the Circuit Court of Tyler County does not have jurisdiction to hear the appeal, the Supreme Court should deny the *Motion to Refer to the Business Court Division* filed by Antero Resources Corporation.

### **SECOND OBJECTION**

The Trial Court Rules authorize the Supreme Court to refer a case to the Business Court Division in "complex tax appeals...." See Trial Court Rules at Rule 29.04(a)(3). The *ad valorem* property tax appeal filed by Antero Resources is not a complex tax appeal.

The appeal to the Circuit Court of Tyler County presents routine legal questions. While operating a Marcellus gas well may be a complex matter, the legal issues are really quite simple. Did the Tax Department properly apply the applicable legislative rule? Can an individual taxpayer demand that its allocated expenses be used to value the mineral interest in the gas well when the legislative rule mandates that the "average annual industry operating expenses per well" must be used to calculate value? Can an individual taxpayer demand that its property be valued differently from all other producing gas wells in this State for *ad valorem* property tax

purposes? Can an individual taxpayer proffer two different “true and actual values” for the same property and still demand a “compromise value” for its property? Do the legislative rules authorize the use of a “compromise value” for ad valorem property tax purposes?

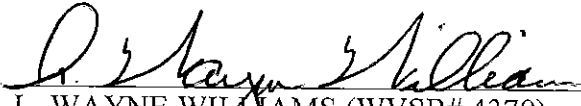
The cases before the four circuit courts present simple questions regarding the application of a legislative rule by a State agency. Whether a State agency has properly applied a legislative rule, is the type of question that circuit courts routinely decide. Since the instant *Motion to Refer to Business Court Division* does not present a complex tax matter, the motion should be denied.

Respectfully submitted,

DALE W. STEAGER,  
STATE TAX COMMISSIONER  
OF WEST VIRGINIA, HONORABLE  
JACKSON L. HAYES, ASSESSOR OF  
TYLER COUNTY

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



**COPY**

State of West Virginia  
Office of the Attorney General  
Tax & Revenue, Court of Claims and Transportation Division  
State Capitol, Building 1, Room W-435, 1900 Kanawha Boulevard East  
Charleston, WV 25305

Patrick Morrissey  
Attorney General

(304) 558-2522  
Fax (304) 558-2525

May 22, 2017

Honorable Candy L. Warner, Circuit Clerk  
Tyler County Circuit Clerk's Office  
P.O. Box 8  
Middlebourne, WV 26149

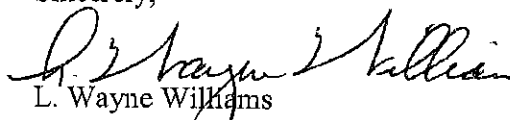
*Via Facsimile & U.S. Mail*

Re: *Antero Resources Corporation v. Dale Steager, State Tax Commissioner, Jackson L. Hayes, Assessor of Tyler County, and County Commission of Tyler County*  
Civil Action No.: 17-AA-1

Dear Ms. Warner:

Enclosed please find the *Motion of West Virginia State Tax Department and Assessor Jackson L. Hayes To Dismiss For Failure to Timely Perfect Appeal* to be filed in the above-referenced matter. A copy of the same has been provided to counsel for the Petitioner and to the Defendant as evidenced in the attached certificate of service. Thank you for your attention to this matter.

Sincerely,

  
L. Wayne Williams  
Assistant Attorney General

LWW/dbt  
Enclosure

cc: The Honorable Jeffery D. Cramer  
Craig A. Griffith, Esq.  
John J. Meadows, Esq.  
Jackson L. Hayes, Assessor of Tyler County  
D. Luke Furbee, Esq.



IN THE CIRCUIT COURT OF TYLER COUNTY, WEST VIRGINIA

ANTERO RESOURCES CORPORATION,

Petitioner,

v.

Civil Action No. 17-AA-1

THE HONORABLE DALE W. STEAGER,  
West Virginia State Tax Commissioner,  
THE HONORABLE JACKSON L. HAYES,  
Assessor of Tyler County, and  
THE COUNTY COMMISSION OF TYLER COUNTY,

Respondents.

---

MOTION OF  
WEST VIRGINIA STATE TAX DEPARTMENT  
AND ASSESSOR JACKSON L. HAYES  
TO DISMISS FOR FAILURE TO TIMELY PERFECT APPEAL

---

COME NOW Dale W. Steager, Tax Commissioner of the State of West Virginia and the Honorable Jackson L. Hayes, Assessor of Tyler County, (hereinafter, collectively referred to as "Tax Commissioner" or "Tax Department"), by counsel, in order to bring this *Motion to Dismiss for Failure to Timely Perfect Appeal* and state as follows.

**PROCEDURAL BACKGROUND**

1. Antero Resources Corporation filed the instant appeal on or about March 17, 2017, in the Circuit Court of Tyler County seeking judicial review of the ad valorem property tax assessment for the 2017 tax year.



2. Antero Resources had protested the valuation of its property interest in gas wells before the Tyler County Commission sitting as a Board of Equalization and Review in February 2017. *See Complaint* at Paragraphs 7 & 18.

3. The jurisdictional basis cited in the *Complaint* by Antero Resources for the appeal to Circuit Court is W. Va. Code § 11-3-25. *See Complaint* at Paragraph 23.

4. The applicable statutory provision states in pertinent part:

(b) The right of appeal from any assessment by the Board of Equalization and Review or order of the **Board of Assessment Appeals** as provided in this section may be taken either by the applicant or by the state, and in case the applicant, by his or her attorney, or in the case of the state, by its prosecuting attorney or other attorney representing the Tax Commissioner. **The party desiring to take an appeal from the decision of either board shall have the evidence taken at the hearing** of the application before either board, including a transcript of all testimony and all papers, motions, documents, evidence and records as were before the board, **certified by the county clerk and transmitted to the circuit court as provided in section four, article three, chapter fifty-eight of this code**, except that, any other provision of this code notwithstanding, the evidence shall be certified and transmitted within thirty days after the petition for appeal is filed with the court or judge, in vacation.

W. Va. Code § 11-3-25(b) (emphasis added).

5. The appeal provisions of the statute expressly reference W. Va. Code § 58-3-4 (emphasis added) which states:

In any case in which an appeal lies under section one of this article on behalf of a party to a controversy in a county court, such party may present to the circuit court of the county in which the judgment, order or proceeding complained of was rendered, made or had, or in the vacation of such court, to the judge of such court, the petition of such party for an appeal. Such petition shall be presented within four months after such judgment, order or proceeding was rendered, had or made, and shall assign errors. It shall be accompanied by the original record of the proceeding in lieu of a transcript thereof. **Such original record shall be understood as including all papers filed in the proceeding, certified copies of all orders entered in the proceeding, copies of which are not in the files, and all matters included in bills of exceptions, or certificates in lieu thereof, as provided in section three of this article.** The record may likewise include and the court may consider an agreed statement of facts, and, in case the testimony in the

proceeding below was not stenographically reported and preserved, a certificate of facts made by such commissioners, or a majority of them.

6. Therefore, in order to perfect the appeal to the Circuit Court, Antero Resources was required to have the a transcript of all testimony and all papers, motions, documents, evidence and records as were before the board, certified by the county clerk and transmitted to the circuit court within 30 days of filing the appeal in the Circuit Court. *See* W. Va. Code § 11-3-25(b).

7. In addition, W. Va. Code § 58-4-3 expressly requires that the record must include certified copies of all orders entered by the Board of Equalization and Review if the orders are not included in the record certified by the County Clerk in this matter.

#### **FACTS SUPPORTING DISMISSAL**

8. Petitioner Antero Resources filed the instant appeal with the Circuit Court of Tyler County on or about March 17, 2017.

9. Thirty days from March 17, 2017, would be April 17, 2017.

10. Counsel for the Tax Department has personally reviewed the record filed with the Clerk of the Circuit Court by Petitioner Antero Resources on May 9, 2017. Based upon that review, the record filed with the Clerk of the Circuit Court has **not** been certified from the County Clerk of Tyler County as required by W. Va. Code § 11-3-25(b).

11. Furthermore, while the record on file with the Clerk of the Circuit Court includes a photocopy of the order issued by the Board of Equalization and Review dated February 7, 2017, the order filed with the Clerk is **not** a certified copy of the order as required by W. Va. Code § 58-4-3.

12. In addition, the docket sheet for Civil Action No. 17-AA-1 does not include any indication that the County Clerk for Tyler County has certified the record from the Board of

Equalization and Review conducted on February 1, 2017 to the Clerk of the Circuit Court. *See* attached Exhibit 1.

13. Antero Resources has appealed the ad valorem property tax assessments for the tax years 2016 and 2017 in four different counties. In the appeal in Civil Action No. 17-AA-1 before the Circuit Court of Ritchie County, by letter dated January 31, 2017, Antero requested that the County Clerk certify the record to the Clerk of the Circuit Court for Ritchie County. *See* attached Exhibit 2.

14. Counsel represents to the Court that the record filed in Tyler County in Civil Action No. 17-AA-1 does not appear to include any similar request by Antero Resources.

15. Based upon the record filed with the Clerk of the Circuit Court, it appears that Antero Resources has failed to timely file the record as certified by the County Clerk and has failed to file a certified copy of the decision of the County Commission for Tyler County sitting as a Board of Equalization and Review as required by law.

### **ARGUMENT**

Under West Virginia law, the requirements to perfect the appeal are jurisdictional and must be strictly construed. The procedures to appeal a decision of the Board of Equalization and Review were settled long ago. In 1963 the West Virginia Supreme Court determined that the certified record from the county court, now the county commission, must be timely filed with the Circuit Court in order to perfect the appeal.

The provisions of Section 25, Article 3, Chapter 11, Code, 1931, as amended, governing appeals from the county court to the circuit court of the county from an assessment made by the county court, in which there was a hearing and an appearance by the property owner, and requiring that the application for an appeal be represented in the circuit court within thirty days from the adjournment of the county court by which the order complained of was rendered, and the provisions of Section 4, Article 3, Chapter 58, Code, 1931, requiring that the petition be accompanied by the original record of the proceeding in the county court in lieu

of a transcript of such proceeding, are mandatory and will be read and considered together; and when it appears upon review in this Court that the petition, though presented within the thirty day period, **was not accompanied by the original record of the proceeding in the county court** and that no record of such proceeding was filed in the circuit court within the limitation of thirty days prescribed by Section 25 of the statute, **the appeal applied for must be refused by the circuit court and the writ of error awarded by this Court to the judgment of the circuit court refusing such appeal will be dismissed.**

*In re Tax Assessment Against O.V. Stonestreet*, 147 W. Va. 719, 131 S.E. 2d 52 at Syll. Pt. 1 (emphasis added). *Stonestreet* is particularly instructive for the appeal from Antero Resources. The Supreme Court observed in *Stonestreet* that W. Va. Code §§ 11-3-25 and 58-3-4 must be read *in pari materia*. In *Stonestreet*, the Petitioners argued that the certified record was not necessary until the Circuit Court had set a date for a hearing the merits of the appeal. See *Stonestreet* at 722, 54. However, the Supreme Court rejected this argument and reaffirmed the requirement that the original record included certified copies of all orders from the county court and must be filed timely. See *Stonestreet* at 725, 56. More recently, the Supreme Court reaffirmed the decision from *Stonestreet* in the case of *Rawl Sales & Processing Company, Inc., v. County Commission of Mingo County*, 191 W. Va. 127, 443 S.E. 2d 595 (1994) at Syll. Pts. 3 & 4 (1994)(citing *In re Stonestreet*). The Supreme Court specifically stated that the procedures to appeal as set forth in W. Va. Code §§ 11-3-25 and 58-3-4 are mandatory jurisdictional requirements. See *Rawl Sales* at 131, 599.

As recently as 2009, the Supreme Court affirmed once again that the certified record must be timely filed in order to perfect the appeal. In the case *In re Tax Assessment Against Purple Turtle, LLC.*, 223 W. Va. 755, 679 S.E.2d 587 at Syll. Pts. 4 & 5 (2009), the Supreme Court noted the importance of providing the certified record to the Circuit Court. Furthermore, the Court stated that the failure to timely perfect the appeal does not necessarily prejudice the assessor; the failure to timely perfect the appeal means that the reviewing court does not have

access to the record. Admittedly, in *Purple Turtle*, the Taxpayer failed to file the record from the Board of Equalization and Review. See *Purple Turtle* at 759, 591. However, in the Antero case before the Circuit Court of Tyler County, the voluminous record filed by Antero is deficient as noted above. First, the record filed by Antero is not certified by the County Clerk to the Clerk of the Circuit Court as specifically required pursuant to W. Va. Code § 11-3-25. Second, the copy of the order from the County Commission sitting as a Board of Equalization and Review is not certified as required pursuant to W. Va. Code § 58-3-4. Therefore, the purported original record filed by Antero in this case is deficient and does not comply with the clear statutory language. In the decision in *Purple Turtle*, the Supreme Court noted that the filing requirements to appeal the decisions of the boards of equalization and review are absolutely clear.

The Assessor asserts that the statutory framework for the appeal and review of decisions of the Board is absolutely clear. Indeed, as this Court stated in *Helton v. Reed*, 219 W.Va. 557, 638 S.E.2d 160 (2006), “filing requirements established by statute ... are not readily susceptible to equitable modification or tempering.” 219 W.Va. at 561, 638 S.E.2d at 164; see also *Concept Mining, Inc. v. Helton*, 217 W.Va. 298, 617 S.E.2d 845 (2005) (Tax Commissioner’s intent was irrelevant and procedural error prohibited consideration of Commissioner’s appeal); *Solution One Mortg., LLC v. Helton*, 216 W.Va. 740, 613 S.E.2d 601 (2005) (tax statutes requiring bond as prerequisite to prosecution of appeal are strictly construed); \*762 \*\*594 *State ex rel. Clark v. Blue Cross Blue Shield of W. Va., Inc.*, 195 W.Va. 537, 466 S.E.2d 388 (1995) (strict deadlines in insurance insolvency cases); *Bradley v. Williams*, 195 W.Va. 180, 465 S.E.2d 180 (1995) (taxpayer’s failure to abide by express procedures established for challenging decision of Tax Commissioner precludes taxpayer’s claim for refund or credit).

*Purple Turtle* at 761-762, 593-594. Based upon the critical importance of perfecting the appeal from the Boards of Equalization and Review, the Supreme Court refused to deviate from the appeal methodology set forth in *Rawl Sales* and *In re Stonestreet*. See *Purple Turtle* at 762, 594.

The methodology to appeal a decision from the Board of Equalization and Review to the Circuit Court is clearly established by statutes. The West Virginia Supreme Court has long ago determined that express statutory procedures to appeal are mandatory and constitute a

jurisdictional requirement. The failure to timely perfect an appeal creates a jurisdictional bar and prevents the Circuit Court from acquiring jurisdiction in the first place.

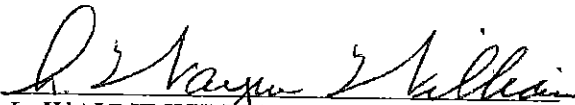
WHEREFORE, Dale W. Steager, State Tax Commissioner of the State of West Virginia and the Honorable Jackson L. Hayes, Assessor of Tyler County, pray the Honorable Court to DISMISS the instant appeal with prejudice.

Respectfully submitted,

DALE W. STEAGER,  
STATE TAX COMMISSIONER  
OF WEST VIRGINIA, HONORABLE  
JACKSON L. HAYES, ASSESSOR OF  
TYLER COUNTY

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

Date Opened: 03/17/2017  
Date Printed: 05/10/2017

Sub Code:

CASE#: 17-AA-1

JUDGE: JEFFREY D. CRAMER

Plaintiff: ANTERO RESOURCES CORPORATION

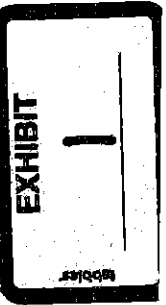
VS

Defendant: DALE STEAGER

Pro Attorney: CRAIG A. GRIFFITH

Def Attorney: LUKE FURBEE

Page	Date	Memorandum	Account#	Earned	Collected	Balance
1	03/17/2017	FILING FEE				
2	03/17/2017	F: CIVIL CASE INFORMATION STATEMENT				
3	03/17/2017	F: COMPLAINT OF PETITIONER ANTERO RESOURCES CORPORATION WITH EXHIBITS				
4	03/17/2017	I: SUMMONS TO THE HONORABLE DALE STEAGER TO S&J MESSENGER IN OFFICE				
5	03/17/2017	FOR SERVICE BY PROCESS SERVER				
6	03/20/2017	I: SUMMONSES WITH COMPLAINT WITH EXHIBITS TO SHERIFF TYLER COUNTY FOR				
7	03/20/2017	SERVICE ON THE COUNTY COMMISSION OF TYLER COUNTY & THE				
8	03/20/2017	HONORABLE JACKSON L. HAYES (WITH S&J CHECK PAYABLE TO STC FOR \$50)				
9	03/23/2017	F: RETURN SHOWING SERVICE ON THE COUNTY COMMISSION OF TYLER COUNTY				
10	03/23/2017	(THRU AMY GLOVER) BY STC ON 3/21/2017				
11	03/23/2017	F: RETURN SHOWING SERVICE ON THE HONORABLE JACKSON L. HAYES BY STC ON				
12	03/23/2017	3/21/2017				
13	03/30/2017	F: NOTICE OF APPEARANCE BY D. LUKE FURBEE ON BEHALF OF COUNTY				
14	03/30/2017	COMMISSION OF TYLER COUNTY				
15	03/30/2017	F: ANSWER OF THE COUNTY COMMISSION OF TYLER COUNTY				
16	04/03/2017	F: NOTICE OF APPEARANCE BY L. WAYNE WILLIAMS, ASSISTANT ATTORNEY				
17	04/03/2017	GENERAL, ON BEHALF OF THE HONORABLE DALE W. STEAGER, STATE FAX				
18	04/03/2017	COMMISSIONER OF WV AND ON BEHALF OF THE HONORABLE JACKSON L.				
19	04/03/2017	HAYES, ASSESSOR OF TYLER COUNTY, WV				
20	04/07/2017	F: NOTICE OF BONA FIDE DEFENSE BY RESPONDENTS DALE STEAGER, WV STATE				
21	04/07/2017	TAX COMMISSIONER, AND JACKSON L. HAYES, ASSESSOR OF TYLER COUNTY				
22	04/13/2017	F: RETURN OF SERVICE SHOWING SERV ON DALE STEAGER, TAX				
23	04/13/2017	COMMISSIONER, BY MICHAEL WITHROW ON 3/23/17 BY BRIAN K. PHILLIPS				
24	04/18/2017	F: CCIS (FILED WITH ANSWER)				



Date Opened: 03/17/2017  
Date Printed: 05/10/2017

Sub Code:

CASE#: 17-AA-1

JUDGE: JEFFREY D. CRAMER

Plaintiff: ANTERO RESOURCES CORPORATION

vs

Defendant: DALE STEAGER

Pro Attorney: CRAIG A. GRIFFITH

Def Attorney: LUKE FURBEE

Page	Date	Memorandum	Account#	Earned	Collected	Balance
25	04/18/2017	F:ANSWER OF WEST VIRGINIA STATE TAX DEPARTMENT AND ASSESSOR JACKSON				
26	04/18/2017	L. HAYES TO COMPLAINT				





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www.step toe-johnson.com

Writer's Contact Information

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John.meadows@step toe-johnson.com

January 31, 2017

Tracie D. McDonald, Clerk  
Ritchie County Court  
115 East Main Street, Room 201  
Harrisville, WV 26326

Re: **Antero Resources Corporation v. The Hon. Mark Matkovich, et al.**  
**Ritchie County Circuit Court Civil Action No.: 17-AA-1**

Dear Clerk McDonald:

Pursuant to W.Va. Code § 11-3-25(b), I hereby request that you certify the attached record of a hearing before the Ritchie County Board of Assessment Appeals and transmit the same to the circuit court for inclusion in the above-referenced appeal.

Thank you for your assistance in this matter. Should you have any questions, I may be reached at (304) 353-8154.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'John J. Meadows'.

John J. Meadows

JJM/sec

Enclosures

012770.00001

*Certified to  
Circuit Court  
2/1/17  
JMM*

7393898

West Virginia • Ohio • Kentucky • Pennsylvania • Texas • Colorado



IN THE CIRCUIT COURT OF TYLER COUNTY, WEST VIRGINIA  
ANTERO RESOURCES CORPORATION,

Petitioner,

v.

Civil Action No. 17-AA-1

THE HONORABLE DALE W. STEAGER,  
West Virginia State Tax Commissioner,  
THE HONORABLE JACKSON L. HAYES,  
Assessor of Tyler County, and  
THE COUNTY COMMISSION OF TYLER COUNTY,

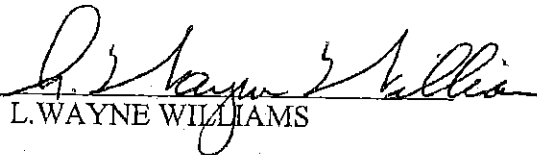
Respondents.

CERTIFICATE OF SERVICE

I, L. Wayne Williams, Assistant Attorney General, do hereby certify that the foregoing *Motion of West Virginia State Tax Department and Assessor Jackson L. Hayes To Dismiss For Failure to Timely Perfect Appeal* was served upon the following by depositing a copy of the same in the United States Mail, via first-class postage prepaid, this 22<sup>nd</sup> day of May, 2017, addressed as follows:

Craig A. Griffith, Esq.  
John J. Meadows, Esq.  
Steptoe & Johnson, PLLC  
P.O. Box 1588  
Charleston, WV 25326-1588  
*Counsel for Petitioner*

D. Luke Furbee, Esq.  
Prosecuting Attorney of Tyler County  
P.O. Box 125  
Middlebourne, WV 26149  
*Counsel for Tyler County Commission*

  
L. WAYNE WILLIAMS



STATE OF WEST VIRGINIA  
OFFICE OF THE ATTORNEY GENERAL  
STATE CAPITOL  
BUILDING 1, ROOM W-435  
CHARLESTON 25305

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**DATE:** May 22, 2017

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**NAME:** Candy L. Warner, Tyler County Circuit Clerk

**FAX NO:** 304-758-4008

**SENDER**

**NAME:** Delea B. Thomas on behalf of L. Wayne Williams, Esq.

**DIVISION:** Tax

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STATE OF WEST VIRGINIA  
OFFICE OF THE ATTORNEY GENERAL  
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FACSIMILE COVER SHEET

DATE: May 22, 2017

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FAX NO: 304-758-4008

SENDER

NAME: Delea B. Thomas on behalf of L. Wayne Williams, Esq.

DIVISION: Tax

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

ANTERO RESOURCES CORPORATION,

Petitioner,

v.

Civil Action No. 17-AA-1

THE HONORABLE DALE W. STEAGER,  
West Virginia State Tax Commissioner,  
THE HONORABLE JACKSON L. HAYES,  
Assessor of Tyler County, and  
THE COUNTY COMMISSION OF TYLER COUNTY,

Respondents.

CERTIFICATE OF SERVICE

I, L. Wayne Williams, Assistant Attorney General, do hereby certify that the foregoing *Objection Of West Virginia State Tax Department And The Honorable Jackson L. Hayes To Antero Resources' 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, via first-class postage prepaid, this 25<sup>th</sup> day of May, 2017, addressed as follows:

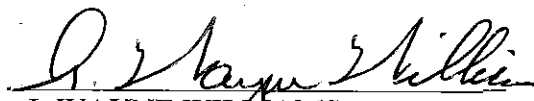
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*Counsel for Petitioner*

Honorable Jeffrey Cramer, Judge  
Tyler County Courthouse  
600 Seventh Street  
Moundsville, WV 26041

Candy L. Warner, Circuit Clerk  
Tyler County Circuit Clerk's Office  
P.O. Box 66  
Middlebourne, WV 26149

D. Luke Furbee, Esq.  
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*Counsel for Tyler County Commission*

The General Office of the  
Business Court Division  
Berkeley County Judicial Center  
380 W South Street, Suite 2100  
Martinsburg, WV 25401

  
L. WAYNE WILLIAMS