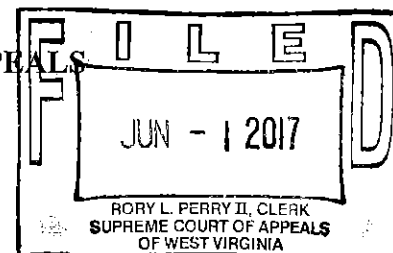


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BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS



ANTERO RESOURCES CORPORATION,
Petitioner,

v.

Circuit Court Of Ritchie County
Civil Action No. 17-AA-2
JUDGE SWEENEY

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE ARLENE MOSSOR,
Assessor of Ritchie County, and
THE COUNTY COMMISSION OF RITCHIE COUNTY,
Respondents.

OBJECTION OF
WEST VIRGINIA STATE TAX DEPARTMENT
AND THE HONORABLE ARLENE MOSSOR
TO ANTERO RESOURCES'
MOTION TO REFER TAX APPEAL TO BUSINESS COURT DIVISION

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
Telephone: (304) 558-2522
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 Ritchie County
Civil Action No. 17-AA-2
JUDGE SWEENEY

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE ARLENE MOSSOR,
Assessor of Ritchie County, and
THE COUNTY COMMISSION OF RITCHIE COUNTY,

OBJECTION OF
WEST VIRGINIA STATE TAX DEPARTMENT
AND THE HONORABLE ARLENE MOSSOR
TO ANTERO RESOURCES'
MOTION TO REFER TAX APPEAL TO BUSINESS COURT DIVISION

COMES NOW Dale W. Steager, State Tax Commissioner, and the Honorable Arlene Mossor, Assessor of Ritchie 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 Mossor (collectively hereinafter, sometimes Tax Department or Tax Commissioner) states as follows.

PROCEDURAL BACKGROUND

Antero Resources protested the valuation of its mineral interests in numerous producing gas wells located in Ritchie 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, Tyler County and Harrison County, for both tax

years. Civil Action No. 17-AA-2 in the Circuit Court of Ritchie 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 Ritchie 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 Mossor valued Antero's gas wells located in Ritchie County for the 2017 TY for a total of value of \$178 million under the legislative rule. *See Antero's Complaint* at Paragraph 17. 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 Ritchie 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 \$85.5 million for the 2017 TY in Ritchie County. In addition, Antero Resources hired Hein and Associates to appraise the value of Antero's Ritchie County wells for the 2017 TY. Hein and Associates argued that the true and actual value of Antero's property should be \$53 million for the 2017 TY. *See Antero's Complaint* at Paragraph 17. 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 \$125 million for the 2017 TY in Ritchie County. *See Antero's Complaint* at Paragraph 23 & Prayer for Relief.

OBJECTION 1
ANTERO RESOURCES FAILED TO TIMELY PERFECT
THE UNDERLYING APPEAL TO THE CIRCUIT COURT

The Tax Department and Assessor Mossor have filed a *Motion to Dismiss for Failure to Timely Perfect the Appeal* before the Honorable Judge Sweeney on May 25, 2017 in Civil Action No. 17-AA-2. However, it appears that Antero Resources timely requested the County Clerk of Ritchie County to certify the record from the Board of Equalization and Review to the Clerk of the Circuit Court in Civil Action No. 17-AA-1, the other Ritchie County tax appeal case for the 2016 TY.

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 Ritchie 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 Ritchie County, Antero did **not** have the record from the hearing certified by the

County Clerk of Ritchie County. See photocopy of *Tax Department's Motion to Dismiss for Failure to Timely Perfect Appeal* in 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 has filed similar motions to dismiss several of the Antero Resources' appeals in Tyler County for both tax years and in Harrison County. The Tax Department is in the process of scheduling a hearing before the circuit courts on the four motions to dismiss.

Since the Circuit Court of Ritchie County does not have jurisdiction to hear the appeal in Civil Action No. 17-AA-2, the Supreme Court should deny the *Motion to Refer to the Business Court Division* filed by Antero Resources Corporation.

OBJECTION 2
THE CASE IS NOT A "COMPLEX TAX APPEAL"

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 Ritchie 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?

OBJECTION 3
JUDICIAL ECONOMY WILL BE ACHIEVED WITHOUT
A REFERRAL TO THE BUSINESS COURTS DIVISION

While the Tax Department has filed motions to dismiss for failure to timely perfect the appeal in four of the seven Antero Resources tax appeals, three of the tax appeals will need to be decided by the circuit courts. The Tax Department has not filed a motion to dismiss in the two Doddridge County cases and in Civil Action No. 17-AA-1 in Ritchie County since those three records have been certified by the county clerks. All three of the remaining circuit court cases have been assigned to the Honorable Judge Sweeney of the third judicial circuit.

Therefore, Antero’s claims that a referral to the Business Court Division would achieve judicial economy are overstated. The benefits of judicial economy could be achieved much easier by simply consolidating the three remaining cases with Judge Sweeney in either Doddridge County or Ritchie County.

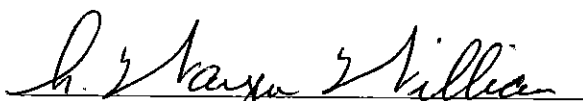
The cases before the four circuit courts present simple questions regarding the application of a legislative rule by a State agency. Whether a State agency has properly applied a legislative rule, is the type of question that circuit courts routinely decide. Since the underlying appeal to the Circuit Court of Ritchie County in Civil Action No. 17-AA-2 was not timely perfected, the instant *Motion to Refer to Business Court Division* does not present a complex tax matter, and judicial economy can be achieved through the circuit courts, Antero Resources' motion to refer the case to the Business Court Division should be denied.

Respectfully submitted,

DALE W. STEAGER,
STATE TAX COMMISSIONER
OF WEST VIRGINIA, THE HONORABLE
ARLENE MOSSOR, ASSESSOR OF
RITCHIE COUNTY

By counsel,

PATRICK MORRISEY
ATTORNEY GENERAL



L. WAYNE WILLIAMS (WVSB# 4370)
ASSISTANT ATTORNEY GENERAL
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304-558-2522



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 25, 2017

Honorable Rose Ellen Cox, Circuit Clerk
Ritchie County Circuit Clerk's Office
115 E. Main Street, Room 301
Harrisville, WV 26362

Via Facsimile & U.S. Mail

Re: *Antero Resources Corporation, v. Dale W. Steager, State Tax Commissioner, Arlene Mossor, Assessor of Ritchie County, County Commission of Ritchie County, Civil Action No.: 17-AA-2*

Dear Ms. Cox:

Enclosed please find the *Motion Of West Virginia State Tax Department And Assessor Arlene Mossor 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: Honorable Timothy Sweeney
Craig A. Griffith, Esq.
John J. Meadows, Esq.
Stephen C. Sluss, Esq.
Arlene Mossor, Assessor of Ritchie County



IN THE CIRCUIT COURT OF RITCHIE COUNTY, WEST VIRGINIA

ANTERO RESOURCES CORPORATION,

Petitioner,

v.

Civil Action No. 17-AA-2

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE ARLENE MOSSOR,
Assessor of Ritchie County, and
THE COUNTY COMMISSION OF RITCHIE COUNTY,

Respondents.

MOTION OF
WEST VIRGINIA STATE TAX DEPARTMENT
AND ASSESSOR ARLENE MOSSOR
TO DISMISS FOR FAILURE TO TIMELY PERFECT APPEAL

COME NOW Dale W. Steager, Tax Commissioner of the State of West Virginia and the Honorable Arlene Mossor, Assessor of Ritchie 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 Ritchie County seeking judicial review of the ad valorem property tax assessments for the 2017 tax year.

2. Antero Resources had protested the valuation of its property interest in gas wells before the Ritchie County Commission sitting as a Board of Equalization and Review in February 2017. *See Complaint* at Paragraphs 7, 18 & 24.

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 25.

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 § 58-3-4 expressly requires that the original 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 Ritchie 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 by the County Clerk of Ritchie 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 dated February 22, 2017 from the County Commission of Ritchie County sitting as a Board of Equalization and Review which denied the relief requested by Antero Resources, the order is **not** a certified copy of the order as required by W. Va. Code § 58-3-4.

12. In addition, the docket sheet for Civil Action No. 17-AA-2 does not include any indication that the County Clerk for Ritchie County has certified the record from the Board of Equalization and Review to the Circuit Court as required. *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 including Ritchie County. In the parallel appeal for the 2016 TY 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. The attached docket sheet for Civil Action No. 17-AA-1 clearly states on Line 25 that the County Clerk has certified the record to the Clerk of the Circuit Court as requested by Antero. *See attached Exhibit 3.*

15. Counsel represents to the Court that the record filed in Ritchie County in Civil Action No. 17-AA-2 does not appear to include any similar request by Antero Resources.

16. 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 Ritchie 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 Ritchie 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); *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.

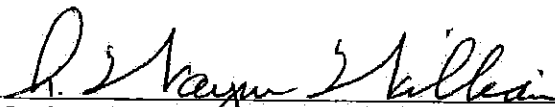
WHEREFORE, Dale W. Steager, State Tax Commissioner of the State of West Virginia and the Honorable Arlene Mossor, Assessor of Ritchie County, pray the Honorable Court to DISMISS the instant appeal with prejudice.

Respectfully submitted,

DALE W. STEAGER,
STATE TAX COMMISSIONER
OF WEST VIRGINIA,
HONORABLE ARLENE MOSSOR,
ASSESSOR OF RITCHIE COUNTY

By counsel,

PATRICK MORRISEY
ATTORNEY GENERAL

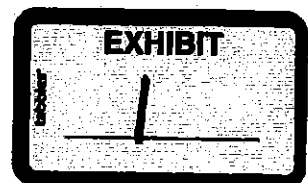


L. WAYNE WILLIAMS (WVSB# 4370)
ASSISTANT ATTORNEY GENERAL
1900 Kanawha Boulevard, East
Building 1, Room W-435
Charleston, West Virginia 25305
304-558-2522

ANTERO RESOURCES CORPORATION VS. THE HONORABLE DALE STEAGER

LINE DATE ACTION

1 03/17/17 TO CLERK BY STEPTOE & JOHNSON CB \$200.00
2 03/17/17 COMPLAINT OF PETITIONER ANTERO RESOURCES CORPORATION FILED.
3 03/17/17 SUMMONS AND TWO COPIES; AND THREE COPIES OF COMPLAINT DELIVERED
4 TO RITCHIE CO SHERIFF FOR SERVICE UPON THE RITCHIE CO COMMISSION
5 AND TO ARLENE MOSSOR, CO. ASSESSOR
6 03/20/17 NOTICE OF APPEARANCE FILED BY STEPHEN C. SLUSS ON BEHALF OF
7 THE COUNTY COMMISSION OF RITCHIE CO WITH C/S.
8 03/21/17 RETURN OF SERVICE OF SUMMONS/COMPLAINT ON RC COMMISSION, BY SUBST
9 -ITUTING SERVICE ON TRACIE MCDONALD ON 3/21/2017, BY RC/SD--S.LAY
10 -FIELD, FILED;
11 03/21/17 RETURN OF SERVICE OF SUMMONS/COMPLIANT ON ARLENE MOSSOR(RC ASSES
12 -SOR) BY SUBSTITUTING SERVICE ON MERIDITH MOSSOR KUHN ON 3/21/
13 2017, BY RC/SD--S.LAYFIELD, FILED;
14 04/04/17 ANSWER OF THE COUNTY COMMISSION OF RITCHIE COUNTY WITH C/S.
15 04/07/17 NOTICE OF APPEARANCE W/CERTIFICATE OF SERVICE, FILED; L.WAYNE WILL
16 -IAMS, ASSISTANT ATTORNEY GENERAL WILL APPEAR AS COUNSEL ON BEHAL
17 -F OF THE HONORABLE DALE W.STEAGER, STATE TAX COMMISSIONER OF WV;
18 04/11/17 AMENDED NOTICE OF APPEARANCE W/CERTIFICATE OF SERVICE, FILED; (VIA
19 FAX); L.WAYNE WILLIAMS WILL APPEAR AS COUNSEL ON BEHALF OF HONORA
20 -BLE DALE W.STEAGER, STATE TAX COMMISSIONER OF WV & ON BEHALF OF
21 HONORABLE ARLENE MOSSOR, ASSESSOR OF RC;
22 04/11/17 CCIS/CIVIL CASES BY L. WAYNE WILLIAMS ATTORNEY FOR DEFENDANT, FIL
23 -ED; (VIA FAX)
24 04/11/17 ANSWER OF WV STATE TAX DEPARTMENT & HONORABLE ASSESSOR ARLENE
25 MOSSOR TO COMPLAINT W/CERTIFICATE OF SERVICE, FILED; (VIA FAX)
26 04/13/17 RETURN OF SERVICE OF SUMMONS/COMPLAINT UPON DALE STEAGER BY SUBS
27 -TITUITNG SERVICE ON MICHAEL WITHROW ON 3/23/2017 BY BRIAN K.PHI
28 -LLIPS/PROCESS SERVER, FILED;





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P.O. Box 1588
Charleston, WV 25326-1588
(304) 353-8000 (304) 353-8180 Fax
www.steptoe-johnson.com

Writer's Contact Information
(304) 353-8154
John.meadows@steptoe-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,

John J. Meadows

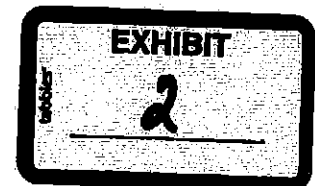
JJM/sec

Enclosures

012770.00001

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

7393898



ANTERO RESOURCES CORPORATION VS. THE HONORABLE MARK MATKOVICH

LINE DATE ACTION

1 01/10/17 TO CLERK BY STEPTOE & JOHNSON \$200.00(CHECK) FILING FEE;
2 01/10/17 CCIS CIVIL CASES, FILED;
3 01/10/17 COMPLAINT W/EXHIBITS A & B, FILED;
4 01/10/17 SUMMONS/COMPLAINT W/EXHIBITS (X3) TO RC/SD FOR SERVICE & RETURN
5 ON THE HONORABLE ARELENE MOSSOR/ASSESSOR OF RC & ON THE COUNTY
6 COMMISSION OF RC ALONG W/CK FOR \$25.00; SUMMONS/COMPLAINT (X2) TO
7 ANTERO RESOURCES CORP/PROCESS SERVER FOR SERVICE & RETURN ON THE
8 HONORABLE MARK MATKOVICH;
9 01/12/17 RETURN OF SERVICE OF SUMMONS/COMPLAINT W/ATTACHMENTS ON RC COMM
10 -SSION, IN PERSON ON 1/12/2017, BY RC/SD--S.LAYFIELD; AND ON ARLE
11 -NE MOSSOR, IN PERSON ON 1/11/2017, BY RC/SD--S.LAYFIELD, FILED;
12 01/20/17 RETURN OF SERVICE OF SUMMONS/COMPLAINT ON MARK MATKOVICH IN PER
13 -SON ON 1/17/17, BY BRIAN K. PHILLIPS/PROCESS SERVER, FILED;
14 01/26/17 NOTICE OF APPEARANCE FILED BY L. WAYNE WILLIAMS, ASST ATTY GEN
15 WITH C.S.
16 01/30/17 ANSWER OF THE COUNTY COMMISSION OF RITCHIE COUNTY FILED WITH
17 C/S.
18 01/30/17 NOTICE OF BONA FIDE DEFENSE WITH C/S, FILED; L.WAYNE WILLIAMS WILL
19 APPEAR AS COUNSEL FOR ARLENE MOSSOR, ASSESSOR OF RC;
20 01/30/17 AMENDED NOTICE OF APPEARANCE WITH C/S, FILED; L.WAYNE WILLIAMS WIL
21 -L APPEAR AS COUNSEL FOR HONORABLE DALE W. STEAGER, STATE TAX COMM
22 -IONER OF WV & ON BEHALF OF ARLENE MOSSOR, ASSESSOR OF RC;
23 01/30/17 ANSWER OF THE COUNTY COMMISSION OF RITCHIE COUNTY FILED WITH
24 C/S.
25 02/01/17 RECORD OF HEARING HELD OCTOBER 20, 2016, CERTIFIED BY RITCHIE
COUNTY CLERK, TRACIE D. MCDONALD
27 02/06/17 ANSWER OF WV STATE TAX DEPT., & HONORABLE ASSESSOR ARLENE MOSSOR
28 TO COMPLAINT WITH C/S, FILED (VIA FAX);
29 02/09/17 ANSWER OF WEST VIRGINIA STATE TAX DEPARTMENT AND HONORABLE
30 ASSESSOR ARLENE MOSSOR TO COMPLAINT FILED WITH CERTIFICATE OF
31 SERVICE
32 03/29/17 NOTICE OF APPEARANCE FILED BY STEPHEN C. SLUSS ON BEHALF OF
33 THE COUNTY COMMISSION OF RITCHIE CO FILED WITH C/S.

EXHIBIT

3

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

Petitioner,

v.

Civil Action No. 17-AA-2
Honorable Timothy L. Sweeney

THE HONORABLE DALE STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE ARLENE MOSSOR,
Assessor of Ritchie County, and
THE COUNTY COMMISSION OF RITCHIE COUNTY,
Sitting as a Board of Equalization and Review,

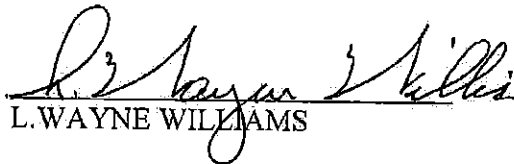
Respondents.

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 Arlene Mossor 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 25th 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

Stephen C. Sluss, Esq.
421 Midland Trail
Hurricane, WV 25526
Counsel for Ritchie County Commission


L. WAYNE WILLIAMS



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

PATRICK MORRISEY
ATTORNEY GENERAL

(304) 558-2522
FAX (304) 558-2525

FACSIMILE COVER SHEET

DATE: May 25, 2017

NUMBER OF PAGES (Including cover sheet): 13

RECIPIENT

NAME: Rose Ellen Cox, Ritchie County Circuit Clerk

FAX NO: 304-643-2534

SENDER

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

DIVISION: Tax

DESCRIPTION OF FACSIMILE MESSAGE:

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DIVISION: Tax

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

ANTERO RESOURCES CORPORATION,
Petitioner,

v.

Circuit Court Of Ritchie County
Civil Action No. 17-AA-2
JUDGE SWEENEY

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE ARLENE MOSSOR,
Assessor of Ritchie County, and
THE COUNTY COMMISSION OF RITCHIE 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 Arlene Mossor 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 1st day of June, 2017, addressed as follows:

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

Honorable Timothy L. Sweeney, Judge
Pleasants County Courthouse
301 Court Lane, Suite 202
St. Marys, WV 26170

Rose Ellen Cox, Circuit Clerk
Ritchie County Circuit Clerk's Office
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Harrisville, WV 26362

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L. WAYNE WILLIAMS