IN THE SUPREME COURT OF APPEALS WEST OF VIRGINIA

BERKELEY COUNTY COUNCIL,

Defendant Below, Petitioner,

v. No. 20-1022

MARTINSBURG IRS OC, LLC,

Plaintiff Below, Respondent.

RESPONDENT'S AMENDED SUMMARY RESPONSE

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Plaintiff Below, Respondent

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AMENDED SUMMARY RESPONSE OF MARTINSBURG IRS OC, LLC

AND NOW, comes the Respondent, Martinsburg IRS OC, LLC, by and through their Counsel, Eric J. Hulett, Esq., and Chris M. Hunter, Esq., of Jackson Kelly, PLLC, and Edward F. Hirshberg of Ryan Law, PLLC, and files the following Summary Response, pursuant to Court order of January 25, 2022, and consistent with W.Va. R.A.P. 10(e).:

Counterstatement of Standard of Review

"This Court reviews the circuit court's final order and ultimate disposition under an abuse of discretion standard. We review challenges to findings of fact under a clearly erroneous standard; conclusions of law are reviewed *de novo.*" Syl. Pt 1., *Mt. Am., LLC v. Huffman*, 687 S.E.2d 768, 771 (W. Va. 2009). West Virginia taxpayers must prove by clear and convincing evidence that the taxing authority's assessment value is inaccurate, and once that is done, the burden falls upon the taxing authority to prove that its assessment value is accurate. *Mt. Am., LLC v. Huffman*, 687 S.E.2d 785 ("[O]nce a taxpayer makes a showing that tax appraisals are erroneous, the Assessor is then bound by law to rebut the taxpayer's evidence.") *See also In re Tax Assessments Against Pocahontas Land Co.*, 303 S.E.2d 691, 699 (W. Va. 1983).

Argument In Response To Petitioner's Assignments Of Error

I. Any alleged failure to join the Berkeley County Assessor is unsupported by statute or caselaw and is irrelevant where the interests of the Assessor were zealously represented by the Berkeley County Council.

The procedure for appeal from a county commission decision is outlined in West Virginia Code § 58–3–1 *et seq* (the "Administrative Appeal Code"). *Tax Assessment Against Purple Turtle, LLC v. Gooden*, 679 S.E.2d 587, 593 (W. Va. 2009). These provisions are to be read *in pari materia* with West Virginia Code § 11–3–25,[1] (the "Tax Assessment Appeal Code") which addresses the appeal process for property tax assessments made pursuant to the property revaluation set forth in W.Va. Code § 11–1C–1 *et seq*. *See Purple Turtle* at 679 S.E.2d 593.

Neither code requires naming the assessor directly as a party to the appeal.

Petitioner, the Berkeley County Council sitting as the Board of Appeals (the "Board" or "Board of Assessment Appeal"), offers no caselaw to the contrary, beyond a 1906 nonbinding case from Iowa and an 1893 decision, *Mackin v. Taylor County Ct.*, 18 S.E. 632 (W. Va. 1893), whose referenced code predates the jurisdiction of the Tax Assessment Appeal Code by over a century. *See* W. Va. Code Ann. § 11-3-25(f) ("Effective date. -- The amendments to this section enacted in 2010 shall apply to tax years beginning after December 31, 2011.").

Conversely, the Tax Assessment Appeal Code dictating the process by which a taxpayer may appeal the decision of a Board of Appeals is clear. A property owner may "apply for relief to the circuit court of the county in which such books are made out; but he shall, before any such application is heard, give ten days' notice to the prosecuting attorney of the county, **whose duty it shall be to attend to the interest of the State, county and district in the matter** [.]" *In re Elk*

[1] W.Va. Code §11-3-25 was repealed by H.B. 2496, which passed the House and Senate during the 2021 regular legislative session. However, at all relevant times, W.Va. Code §11-3-25 controlled the subject matter and procedure of the subject litigation.

Sewell Coal, 427 S.E.2d 238, 241 (W. Va. 1993) (citing W.Va. Code § 11–3–25)(a) (emphasis added). The controlling statute makes no requirement of naming the assessor himself as a party to the appeal. *See, e.g.*, the Administrative Appeal code, W. Va. Code Ann. § 58–3–1 *et seq*. To the extent that the Tax Assessment Appeal Code references the necessary parties, the statue designates counsel to represent the rights of the "State, county and district" broadly: "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**." W. Va. Code Ann. § 11-3-25(b)(emphasis added).

Here, the "State, county and district" have been duly represented by counsel for Berkeley County Council. Such practice is common: "County commissions have often been made parties to these types of appeals. Indeed, County Commissions have made numerous appearances in these types of appeals before this Court." *Mt. Am., LLC v. Huffman*, 687 S.E.2d 782. Examples are legion. *See, e.g., Bayer Material Science, LLC v. State Tax Commissioner,* 672 S.E.2d 174 (W. Va. 2008)(**Kanawha County Commission as party**); *In re: Tax Assessment of Foster Foundation's Woodlands Retirement Community,* 672 S.E.2d 150 (W. Va. 2008) (**Cabell County Commission as party**); *In re Stonestreet,* 131 S.E.2d 52 (W. Va, 1963) (**defendants Commissioners of the County Court of Calhoun County**); *Tug Valley Recovery Center, Inc. v. Mingo County Commission,* 261 S.E.2d 165 (W.Va. 1979) ("The respondents are elected members of the **Mingo County Commission**, and in this capacity, sat as a Board of Equalization and Review during the month of February 1978") (emphasis added).

The Petitioner may not use the Assessor's failure to pursue its alleged rights as a red-herring by which to overturn the decision of the Circuit Court. Particularly, where neither statute nor caselaw mandate such joinder, and the rights of the "State," and "state," have been duly represented. *See* W.Va. Code § 11–3–25)(a),(b).

II. The Circuit Court applied the appropriate standard of review, the proper standard of proof, and was correct in its finding that the Board of Assessment Appeals erred in accepting the Assessor's flawed cost approach to valuation.

A taxpayer must prove by clear and convincing evidence that the taxing authority's assessment value is inaccurate, and once that is done, the burden falls upon the taxing authority to prove that its assessment value is accurate. *Mt. Am., LLC v. Huffman*, 687 S.E.2d 785; *In re Tax Assessments Against Pocahontas Land Co.*, 303 S.E.2d 699. Review of the Board of Assessment Appeal's decision before the circuit court focuses on determining whether the challenged property valuation is supported by substantial evidence, *Killen v. Logan County Comm'n,* 170 W.Va. 602, 295 S.E.2d 689 (1982), or otherwise in contravention of any regulation, statute, or constitutional provision. *In re Tax Assessments Against the Southern Land Co.,* 100 S.E.2d 555 (W.Va. 1957); *In re Kanawha Valley Bank,* 109 S.E.2d 649 (W.Va. 1959).

Under this Court's precedent, review of a decision of a board of equalization and review regarding a challenged tax-assessment valuation is roughly the same scope permitted under the West Virginia Administrative Procedures Act at W. Va. Code § 29A–5–4(g)(5), which provides that a court "shall reverse, vacate or modify the order or decision of the agency" where the substantial rights of the petitioner have been prejudiced because the administrative findings and decision are **"Clearly wrong in view of the reliable, probative and substantial evidence on the whole record** [.]" *In re Tax Assessment Against Am. Bituminous Power Partners,* 539 S.E.2d 761–62 (W. Va. 2000) (emphasis added).

A. Respondent Property-Owner Provided Clear and Convincing Evidence Uncontested by Petitioner.

The Circuit Court reviewed the record before it and determined that the Respondent Property-Owner, through uncontradicted expert report and testimony, demonstrated by clear and convincing evidence that the current assessment was erroneous. The burden of proof thus shifted, and the Circuit Court determined that the Assessor failed to sufficiently rebut the taxpayer's evidence. Simply, the Circuit Court acted within its discretion to "reverse, vacate or modify the order or decision of the agency" where the court determined that the Board's holding was "[c]learly wrong in view of the reliable, probative and substantial evidence on the whole record." *Id.*

III. The Circuit Court appropriately determined that the prior assessment's utilization of depreciation was inappropriate or, where appropriate, failed to rebut the clear and convincing evidence provided by Respondent Property-Owner.

Petitioner makes much of the alleged requirement that an assessment should be bound to utilizing the Integrated Assessment System (or "IAS"), which is a computer software program administered by the Tax Commissioner. *See, e.g., Wright v. Banks*, 753 S.E.2d 100, 107 n.2 (W. Va. 2013)(dissent). The Legislature does provide that "[i]n determining the fair market value of the property in their jurisdictions, assessors **may** use as an aid to valuation any information available on the character and values of such property, including, but not limited to, the updated information found on any statewide electronic data processing system network [.]" *Id.* at 106 (emphasis added). However, in the appraisal of any commercial property, the appraisal shall consider "[a]ny commonly accepted method of ascertaining the market value of the property, including techniques and methods peculiar to any particular species of property if the technique or method is used uniformly and applied to all property of like species." W.Va.C.S.R. §§ 110-1P-3.1.1; 3.11.10; *see also* W. Va. Code §§ 11-1A-1, *et seq.* to 11-1C-l, *et seq.*

Here, the data, calculations, techniques and methods utilized in the Appraisal[2] are industry market standards not only permitted by the relevant rules and statutes but encouraged and authorized by W.Va.C.S.R. §§ 110-1P-3.1.1; 3.11.10. The Appraisal contains in-depth analysis and discussion of the data, facts, calculations, and valuation methods and techniques used therein to determine the Property's value. Simply, the Circuit Court acted within its discretion to accept the Appraiser's opinion of value and "reverse, vacate or modify the order or decision of the agency" where the court determined that the Board's holding was "[c]learly wrong in view of the reliable, probative and substantial evidence on the whole record." W. Va. Code § 29A–5–4(g). Moreover, there exists no mandatory use of or reliance upon the IAS system as to the Respondent Property-Owner's expert opinion of value or underlying methodology.

IV. The Circuit Court acted within its discretion to accept the Respondent Property-Owner's expert appraisal report and testimony, whose methodologies comply with West Virginia law.

Broadly, Petitioner objects to the methodology utilized by the Respondent Property-Owner's expert appraiser as being either erroneous or in conflict with the relevant statues and rules related to an assessor's obligations in valuing a property. An expert appraiser is not necessarily shackled to the same alleged requirements as an assessor. The key, as explained below, is to reach fair market value. In doing so, the expert appraisal report shall consider **"[a]ny commonly accepted method of ascertaining the market value of the property**[.]" WVCSR. §§ 110-1P-3.1.1; 3.11.10 (emphasis added). To that end, the Petitioner's assignments of error all deal with the broad statutory and regulatory requirements regarding the valuation of real property for assessment purposes and the directives which a West Virginia Assessor may follow to

[2] More detailed description of the Respondent Property-Owner's expert appraisal and expert testimony is provided in response to Petitioner's Assignment of Error No. IV, addressed below. Also included is a deeper drill-down into the relevant statutes and codes. For clarity and brevity, such discussion is incorporated herein as is set forth in full.

determine the value of commercial real property.

It is crucial to understand the relevant requirements in order to highlight the extent to which the Respondent Property-Owner's expert appraiser met the standard – and the concurrent failure of the Assessor to do so. Property taxes are required to be assessed in proportion to the value of the subject property. W. Va. Const. art. X, § 1. For purposes of taxation, property is to be assessed "at its true and actual value." W. Va. Code § 11–3–1. Such value has variously been defined as "market value" or "[t]he price paid for property in an arm's length transaction." *Bayer MaterialScience, LLC v. State Tax Com'r*, 672 S.E.2d 174, 188 (W. Va. 2008). The regulations delineating the method by which the Tax Commissioner (and thus the Assessor) determines the "true and actual value" of real and personal property are set forth in WVCSR §§ 110–1P–1, *et seq.* *Bayer*, 672 S.E.2d 188. The Tax Commissioner's rules and regulations "clarify and implement State law as it relates to the appraisal at market value of commercial and industrial real and personal property[.]" WVCSR § 110-1P-1.1.1

Concurrently, commercial real property is to be valued by an assessor in accordance with W. Va. Code § 11-1C-5 and Section 3.2 of the Rules. *See* WVCSR §§ 110-lP-3.2, *et seq.* Section 3.2 of the Rules includes the generally accepted methods used to establish the value of commercial properties and requires that to determine fair market value, an appraiser "shall consider and use **where applicable**, three (3) generally accepted approaches to value: (A) cost, (B) income, and (C) market" and go on to define the requirements applicable to each of these three approaches to value. *Id.* at §§ 110-lP-3.2.1, *et seq.* (emphasis added).

The "income approach" to appraising property for tax purposes is defined as the appraisal process of discounting an estimate of future income into an expression of present worth; in other

words, the income approach to value is based on the principle that something is worth what it will earn. *In re Bituminous Power Partners, L.P.*, 539 S.E.2d 757. The "cost approach" to appraising property is defined as the appraisal process in which replacement cost of improvements, less all types of depreciation, is added to a land value in determining an estimate of the fair market value for improved real property. *Id.* The "Market data approach" (often called the sales comparison approach) is applied by considering the selling prices of comparable properties." *Stone Brooke Ltd. Partn. v. Sisinni*, 688 S.E.2d 300, 308 n. 9 (W. Va. 2009).

At the hearing, Respondent introduced the testimony of Respondent's Appraiser and the Appraisal into evidence. App. at 291-300[3]. Respondent's Appraiser testified as to the Property's site characteristics, as well those of the building upon the Property, including total rentable space; construction in 1995; the needed updates required to make the dated conditions of the 25 year-old building ready to rent; and its occupancy history. *Id.* The IRS was the sole tenant, vacating and ceasing rental payment January 2019, and the Property remained vacant through 2019. *Id.* The IRS removed all of their equipment upon exit, leaving a vacant shell of a building behind with "no tenant in sight." *Id.* at 293.

Respondent's Appraiser further testified about the three approaches to value he considered, that he utilized the income and market data approaches to value the Property, and did not utilize the cost approach because of the difficulty in estimating depreciation on an older building such as the one on the Property. *Id.* at 294-296. For the income approach, he used a discounted cash flow analysis, which duly considered the six (6) months of rent from the IRS remaining after July 1, 2018, and then calculated how long it would take to get another tenant to occupy the building and what the market rent amount would be at that time. *Id.* at 295-297. His income approach to a

[3] The Appellate Record will herein be referenced as "App."

value conclusion for the Property was $7.24 million as of July 1, 2018. *Id.* at 296. The details and data supporting the income approach to value conclusion are set forth in detail in the Appraisal. App. at 119-261.

The details and data supporting the Appraiser's value conclusion under the market data approach are set forth in the Appraisal. *Id.* The Appraiser considered four (4) sales of comparable commercial properties, all located within twenty (20) miles of the Property and with sale dates ranging from 2-4 years prior to July 1, 2018. Appraisal Pgs. 96-105. Due to a lack of large commercial property sales in Berkeley County, the Appraisal further considered eight (8) sales of office buildings larger than 5,000 square feet in Berkeley County. App. at 223. The Appraiser's sales comparison value conclusion for the Property was $6.48 million as of July 1, 2018. In accordance with the Appraisal's Reconciliation of Value Conclusion, the Appraiser's final value conclusion was based on the income approach and his opinion of value for the Property as of July 1, 2018 was $7.24 million. App. at 296, 234.

Conversely, the Assessor's testimony and evidence introduced at trial failed to properly and adequately comply with the requirements of West Virginia law listed above. At the Hearing, the Assessor stated that "Rule 110-1P was considered and utilized" and that his source of information for each of the elements listed above came from "the IAS on a property record card . . . the tax map . . . the Certificate of Transfer and Sales Receipt Form received from the County Clerk . . . [and] cost of new construction . . . from the City of Martinsburg." App. at 301-304. He then explained the valuation method utilized by the Assessor's Office, which consisted of obtaining a cost study factor of 2.05; and once that was done, "the Assessor's Office performs a land study from recent valid sales. If the property has improvements, we perform a land residual ticket." *Id.* at 302. The Assessor

indicated that "the land table for the [Property] was unchanged from the 2018 tax year . . . [and] showed no appreciable increase in property value over the previous year." *Id.* at 302-303.

The Assessor alleged that all three approaches to value were considered. *Id.* at 303. For the cost approach, he stated that "interior functional and economic obsolescence were taken into consideration" and "based on the definition of functional obsolescence and economic obsolescence the Berkeley County Assessor's Office does not believe that any adjustments are needed other than the normal depreciation on the improvement." *Id.* For the market data approach, he testified that although there were 6 sales of office buildings, "it was the opinion of the Assessor's Office that there were no valid sales directly comparable to the subject property." *Id.* at 304. Finally, for the income approach, he again testified that "Berkeley County had six sales of . . . office buildings during the correct timeframe for the 2019 tax year" but that "the income expense questionnaire of the one valid sale of an office building was not returned to this office so that a capitalization rate could be developed for field office use." *Id.* at 304-305. The Assessor's Office "determined that the cost approach will be utilized for the 2019 tax year"; "there's insufficient sales in the Code 535 office buildings to develop a credible sales approach"; and "the income approach to value was considered but there was insufficient information obtained to develop a cap rate." *Id.* at 305-306.

The Assessor did not consider or develop several of the factors required by West Virginia law for the valuation of commercial property. First, the only information they obtained was from the IAS system, record card, tax maps, transfer sales receipts, a "modifier study," a "land study," a "sales ratio analysis," and a "353 Sales Chart." The information relied upon by the

Assessor is limited to these documents, totaling 8 pages. App. at 280-288.

The Assessor testified specifically to the importance of the cost study factor in calculating his cost approach to value. Strangely, the "cost study" utilizes an "Indicated **Residential** Cost Modifier: 2.05." App. at 282 (emphasis added). The subject Property is commercial and any reliance upon a residential cost modifier is an overt error.

The remaining documents are equally devoid of any relevant information concerning the Property's current characteristics, and the "353 Sales Chart" contains no characteristics for any of the comparable sales discussed and disregarded by the Assessor beyond their tax map number, address, and the date and amount of each sale. *Id.* at 286.

Furthermore, none of the evidence relied upon by the Assessor and introduced into the Certified Record at the Hearing contains any information related to the condition of the property as of the date of valuation. The cost approach to value commercial property in West Virginia is defined in Section 3.2.1.1 of the Rules as follows:

> To determine fair market value under this approach, replacement cost of the improvements is reduced by the amount of accrued depreciation and added to an estimated land value. In applying the cost approach, the Tax Commissioner shall consider three (3) types of depreciation: **physical depreciation, functional obsolescence, and economic obsolescence.**

WVCSR § 110-lP-3.2.1.1 (emphasis added). The Rules define "economic obsolescence" as "a loss in value of property arising from outside forces such as changes in use, legislation that restricts or impairs property rights, or changes in supply and demand relationships" and "functional obsolescence" as "the loss of value due to factors such as excess capacity, changes intechnology, flow of material, seasonal use, part-time use or other like factors. Functional obsolescence includes loss of value due to the inability of an item to perform adequately the function for which the item was designed." *Id.* at §§ 2.5, 2.8.

The Record highlights that the building was built specifically for the IRS as a tenant, included a reserve power-plant, a massive data center to house computer hard drives and equipment, and a chiller plant to keep the same from overheating - - which although necessary in 1995, had become obsolete due to advancements of computer processor technology. Tr. at 297-300. Further, such data centers are now considered and marketed separately from traditional office space. *Id.* All of these factors evidence the Property's functional obsolescence due to "excess capacity and changes in technology" and current market demands, reflected by the fact the Property has remained vacant since the IRS exited. *Id.* The Assessor ignored all of this. Rather, he testified that "interior functional obsolescence and economic obsolescence were taken into consideration" but "based on the definition of functional obsolescence and economic obsolescence the Berkeley County Assessor's Office does not believe that any adjustments are needed other than the normal depreciation on the improvement." App. at 303.

These facts impact the depreciation and obsolescence attributed to the Property, the income it produces, and the market demand for the Property. There is a direct impact upon the "market value" of the Property, and one ignored entirely by the Assessor.

1) The Circuit Court properly determined the market value of the Property as it pertains to square footage of the improvements thereupon.

The Appraisal clearly states the 122,475 square feet figure is the "Net Rentable Area" of the improvements on the Property, not the total square footage of all the improvements. App. at 162; 306. The Appraiser considered the power plant in size and function but attributed no value thereto because it was a tenant improvement lacking conventional utility, and the four generators essential to the power plant's operation were considered personal property of the IRS, without impact on the Property's market value. App. at 178; 210. The nominal assignment of value attributed to the power plant footprint complies with the Rules' provision for "residual commercial

land," applying to the portion of real property that is currently non-productive in terms of commercial activity. *Id.* at § 110-1P-2.23.

2) The Circuit Court properly determined the assessment as it pertained to all improvements and proffered comparable properties.

The Board rejected the Appraisal and Appraiser's testimony because it was based on a "leased fee valuation." The argument underlying this conclusion was made by the Assessor at the Hearing when he stated:

> In the appraisal, the net rentable area is listed as 123,475 square feet, but the Assessor's Office square footage for the building is 153,222 square feet, and that has to deal with that (inaudible). If it's there, it's appraised. ***We appraised all properties as fee simple, not lease fee. So the leases really don't affect how we do what we do. They may affect the marketplace and they may affect what they do, but not what we do.***

App. at 306 (emphasis added).

The Rules do not require an assessor to determine a fee simple valuation only. To the contrary, the Rules require an assessor to determine the "market value" of commercial real property, as defined in Section 3.1.1. The Rules recognize the validity of a leased fee valuation to determine the market value of commercial real property. Section 2.14 of the Rules defines a "leased fee" as "the interest remaining in one who has granted possession and occupancy to another for a designated term under a lease contract. Generally, it is the interest of the owner in his or her property after it has been leased." WVCSR § 110-lP-3.2.3. Furthermore, Sections 3.3.1 to 3.3.1.7 of the Rules contain provisions and guidelines for the "Valuation of leaseholds in industrial and commercial real properties." *Id* at 110-1P-3.3.1, *et seq.*

The Appraisal defines "leased fee interest" as "[t]he ownership interest held by the lessor, which includes the right to receive the contract rent specified in the lease plusthe reversionary right when the lease expires." App. at 136. This definition is almost identical to the one in Section 2.14

above and is based on the Dictionary of Real Estate Appraisal, Sixth Edition published by the Appraisal Institute. The Appraisal Institute is a global professional association of real estate appraisers, with over 17,000 professionals in almost 50 countries throughout the world.[4] Use of the valuation techniques and definitions provided by the Appraisal Institute is expressly authorized by the Section 3.1.1.10, which states that a valuation of commercial property shall consider, among other factors, "Any commonly accepted method of ascertaining the market value of the property." WVCSR § 110-lP-3.1.1.10.

The use of the term "leased fee" simply recognizes the realtypresent in this case, that the Property is an income producing commercial property leased to a third party. The Assessor's failure to consider this reality and the error in their argument is apparent from the Hearing Transcript where the Assessor argued that "leases really don't affect how we do what we do. They may affect the marketplace and they may affect what they do, but not what we do." App. at 306. This statement and the implications thereof ignore the market value of the property, which is the proper consideration under WVCSR §§ 110-lP-2.7, 3.1, *et seq.* and W.Va. Code §§ 11-lA- 3(i) (defining "value", "market value" and "true and actual value").

3). The Circuit Court properly considered the relevant fee interests.

Section 3.2.1.2 of the Rules contains a basic definition of the Income Approach and how to calculate the capitalization rate used in that approach. This section does not limit the techniques, data or analysis models that may be considered to develop the information required to calculate the capitalization rate therein. The Appraisal's discussion of the direct capitalization method and cash flow method utilized in its income approach to valuation conforms to the requirements of Section 3.2.1.2. App. at 181. Use of the data and calculations derived from these techniques is

[4] *See* appraisalinstitute.org/about/

permitted by section 3.2.1.2 and authorized by section 3.1.1.10, which directs a commercial property valuation to consider "any commonly accepted method of ascertaining value of the property [.]" WVCSR § 110-lP-3.1.1.10. The Appraisal contains an in-depth analysis and discussion of these two techniques and methods to determine a capitalization rate, and how both of which are widely and uniformly utilized to value commercial properties similar to the Property here. App. at 181-213.

CONCLUSION

At the administrative hearing, the Board's decision affirming the Assessor's values were contrary to the provisions of controlling regulations and methodologies for determining market value for commercial properties. The Circuit Court decision recognized the same. The Petitioner's arguments here fail as to the contours and implications of West Virginia assessment law as it pertains to determining market value. As a result thereof, Respondent respectfully requests that this Honorable Court enter an Order affirming the lower court decision regarding the Property's Assessment for the 2019 tax year.

February 4, 2022.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing *Amended Summary Response of Martinsburg IRS OC, LLC* has been served upon the following by email and/or U.S. mail first class this 4th day of February 2022.

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