SIGNED: September 29th, 2021
THIS ORDER HAS BEEN ENTERED ON THE DOCKET.
PLEASE SEE DOCKET FOR ENTRY DATE.

Paul M. Black
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

IN RE:

PANTHERA ENTERPRISES, LLC	**Case No. 19-00787**
Debtor.	**Chapter 7**

AGREED ORDER GRANTING OBJECTION OF TRUSTEE TO PROOF OF CLAIM No. 5 FILED BY THE SHERIFF OF HARDY COUNTY

On a day prior came Aaron C. Amore, Chapter 7 Trustee, for the Estate of Panthera Enterprises, LLC ("Debtor") with an Objection to the proof of claim of the Sheriff of Hardy County No. 5, pursuant to Bankruptcy 11 U.S.C §§501 & 507 and Bankruptcy Rule 3001. The matter has been noticed and is now ripe for the Court's consideration of the objection.

The Trustee objects as the claim is not a priority claim pursuant to 11 U.S.C. §507(a)(8). Further, the Trustee asserted this is an ad valorem tax claim as it relates to personal property that was not owned and/or possessed by the Debtor. The Trustee asserts that the Debtor is not liable for the payment of this claim and that the Debtor did not possess, control and/or sell any personal property that would form the basis of the debt asserted in claim no. 5.

The Sheriff of Hardy County, West Virginia (hereafter "Sheriff") did not file a

response to the objection.

A response was filed by SMI, LLC, TR&L, LLC and Roy Baker Duncan III which did not oppose the relief sought by the Trustee but sought to clarify the representations of ownership related to the personal property that formed the basis of the claim. SMI, LLC, TR&L, LLC and Roy Baker Duncan III asserted that they did not possess, control and/or sell any personal property that would form the basis of the debt asserted in claim no. 5.

The Court finds that claim no. 5 filed by the Sheriff of Hardy County, West Virginia appears to be based upon personal property tax assessments for property owned or possessed by Panthera Training Center, LLC and/or other third parties and not the debtor entity. The Debtor is not the "taxpayer" as defined by §11-3-1 (f)(4) and is not liable for the taxes assessed. In addition, the claim was filed as a priority claim pursuant to 11 U.S.C. §507(a)(8). West Virginia law appears to grant the Sheriff a lien on personal property as to the owner and/pr possessor of property. See West Virginia Code §11A-1-2. The Sheriff's remedy appears to be liquidation of said personal property by state law and not a priority claim for said taxes.

The Court makes no finding as to the ownership of the personal property or the legal taxpayer and/or possessor but does finds specifically that the Debtor was neither the owner nor possessor of the personal property that forms the basis of claim no. 5.

Accordingly, it is

ORDERED and ADJUDGED that the objection of the Trustee to the proof of

claim number 5 of Sheriff of Hardy County, West Virginia is hereby GRANTED and claim no. 5 is DISALLOWED.

Prepared by;
/s/Aaron C. Amore
Aaron C. Amore
Chapter 7 Trustee

Seen and Agreed:

/s/ Kathy M. Santa Barbara
Kathy M. Santa Barbara, WVSB #5960
The Law Office of Kathy M.
Santa Barbara, PLLC
Counsel for SMI, LLC, TR&L, LLC and
Roy Baker Duncan III