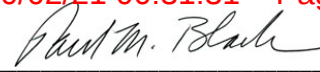


SIGNED: September 29th, 2021

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
Debtor.

Case No. 19-00787
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

In re:
Panthera Enterprises, LLC
Debtor

Case No. 19-00787-pmb
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0424-2
Date Rcvd: Sep 29, 2021

User: ad
Form ID: pdfdoc

Page 1 of 3
Total Noticed: 3

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Oct 01, 2021:

Recip ID	Recipient Name and Address
aty	+ Mark A. Lindsay, 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
1601268	+ Sheriff of Hardy County, PO Box 643, Moorefield, WV 26836-0643
1604396	+ Sheriff of Hardy County, 204 Washington Street, Moorefield, WV 26836-1155

TOTAL: 3

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Oct 01, 2021

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 29, 2021 at the address(es) listed below:

Name	Email Address
Aaron C. Amore	amorewvt@gmail.com aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Plaintiff Aaron Amore Trustee amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Counter-Defendant Panthera Enterprises LLC amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Counter-Defendant Aaron Amore Trustee amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com

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Debra Lee Allen	on behalf of Creditor West Virginia Economic Development Authority dallen@spilmanlaw.com
Debra Lee Allen	on behalf of Plaintiff West Virginia Economic Development Authority dallen@spilmanlaw.com
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Douglas Kahle	on behalf of Plaintiff Panthera Training LLC dkahle@basnightkinser.com
Douglas Kahle	on behalf of Defendant Panthera Training LLC dkahle@basnightkinser.com
Douglas Kahle	on behalf of Counter-Claimant Panthera Training LLC dkahle@basnightkinser.com
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Julia A. Chincheck	on behalf of Creditor Panthera Training LLC jchincheck@bowlesrice.com

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Kathy M. Santa Barbara
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United States Trustee
ustpregion04.ct.ecf@usdoj.gov

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