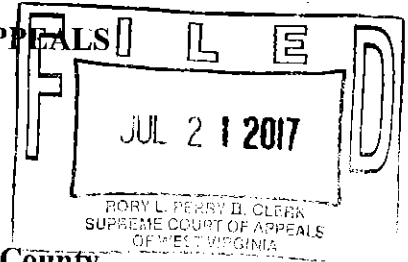


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BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS



CNX GAS COMPANY, LLC,
Petitioner,

v.

Harrison County
Civil Action No. 17-C-142
Judge McCarthy

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE JOSEPH R. ROMANO,
Assessor of Harrison County, and
THE COUNTY COMMISSION OF HARRISON COUNTY,
Respondents.

OBJECTION OF
WEST VIRGINIA STATE TAX DEPARTMENT
AND THE HONORABLE JOSEPH R. ROMANO
TO CNX GAS COMPANY'S
MOTION TO REFER CASE 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
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Telephone: (304) 558-2522
Email: L.Wayne.Williams@wvago.gov
*Counsel for the Respondent Dale W.
Steager, State Tax Commissioner and
Joseph R. Romano, Assessor of Harrison
County*

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

**CNX GAS COMPANY, LLC,
Petitioner,**

v.

**Harrison County
Civil Action No. 17-C-142
Judge McCarthy**

**THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE JOSEPH R. ROMANO,
Assessor of Harrison County, and
THE COUNTY COMMISSION OF HARRISON COUNTY,
Respondents.**

**OBJECTION OF
WEST VIRGINIA STATE TAX DEPARTMENT
AND THE HONORABLE JOSEPH R. ROMANO
TO CNX GAS COMPANY'S
MOTION TO REFER CASE TO BUSINESS COURT DIVISION**

COMES NOW Dale W. Steager, State Tax Commissioner, and the Honorable Joseph R. Romano, Assessor of Harrison County, by counsel, in order to Object to the *Motion to Refer Case to the Business Court Division* filed by CNX Gas Company, LLC., in the above-referenced appeal. The State Tax Commissioner and Assessor Romano (collectively hereinafter, sometimes Tax Department or Tax Commissioner) state as follows.

PROCEDURAL BACKGROUND

CNX Gas Company protested the valuation of its mineral interests in numerous producing gas wells located in Harrison County, West Virginia, as calculated by the Property Tax Division of the State Tax Department for the 2016 TY. CNX Gas has similarly challenged the valuations in Barbour County, Doddridge County, Lewis County and McDowell County, for

the 2016 tax year. In addition, CNX Gas has filed separate motions to refer the *ad valorem* property tax appeals in the four other counties to the Business Court Division.

The State Tax Department and Assessor Romano calculated the true and actual value of CNX Gas Company's gas wells located in Harrison County for the 2016 TY at \$31.2 million under the legislative rule. *See CNX Gas'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.

CNX Gas 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; CNX Gas wants to deduct its allocated operating expenses to calculate the value of CNX's gas wells in Harrison County and throughout the State. CNX Gas 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 CNX Gas's alternative expense deduction, Altus, a consulting company, argued that the true and actual value of CNX Gas' property should be \$21.2 million for the 2016 TY in Harrison County. *See CNX Gas's Complaint* at Paragraph 16. However, Hein & Associates, a

second consulting company, argued that the true and actual value of the same property should be \$16.7 million for the 2016 TY. *See CNX Gas's Complaint* at Paragraph 17.

OBJECTION
CNX GAS COMPANY FAILED TO TIMELY PERFECT
THE UNDERLYING APPEAL TO THE CIRCUIT COURT

The Tax Department and Assessor Romano have filed a *Motion to Dismiss for Failure to Timely Perfect the Appeal* before the Honorable Judge McCarthy on May 26, 2017. The basis for the motion to dismiss is that CNX Gas 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 Harrison County sitting as a Board of Assessment Appeals certified to the Clerk of the Circuit Court within thirty (30) days of appealing to the circuit court. Although CNX Gas filed the *Complaint* timely in the Circuit Court of Harrison County, CNX Gas did not have the record from the hearing certified by the County Clerk of Harrison County. *See Motion to Dismiss for Failure to Timely Perfect the Appeal* in Exhibit A.

CNX Gas has attempted to proffer an “original record” to the Circuit Court. *See CNX Gas's Complaint* at Paragraph 18. 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 for the 2016 TY filed by CNX Gas with the Circuit Court 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 a similar motion to dismiss the appeal of CNX Gas Barbour County for Civil Action No. 16-AA-4.

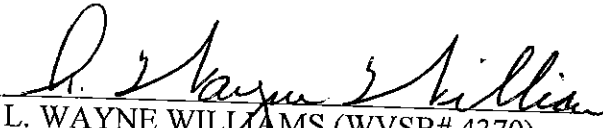
Since the Circuit Court of Harrison County does not have jurisdiction to hear the underlying tax appeal, the Supreme Court should deny the *Motion to Refer Case to the Business Court Division* filed by CNX Gas Company, LLC.

Respectfully submitted,

DALE W. STEAGER,
STATE TAX COMMISSIONER
OF WEST VIRGINIA, THE HONORABLE
JOSEPH R. ROMANO, ASSESSOR OF
HARRISON 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



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 26, 2017

Honorable Albert F. Marano, Circuit Clerk
Harrison County Circuit Clerk's Office
301 W. Main Street
Clarksburg, WV 26301

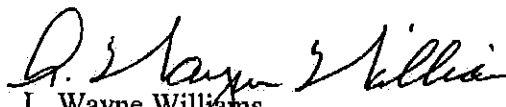
Via Facsimile and U.S. Mail

Re: *CNX Gas Company, LLC, v. Dale W. Steager, State Tax Commissioner, Joseph R. Romano, Assessor of Harrison County, County Commission of Harrison County, Civil Action No.: 17-C-142*

Dear Mr. Marano:

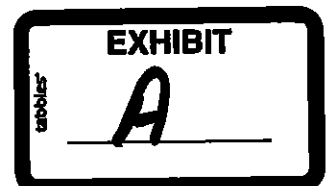
Enclosed please find the *Motion Of West Virginia State Tax Department And Assessor Joseph R. Romano To Dismiss For Failure To Timely Perfect Appeal* to be filed in the above-referenced matter. A copy of the same has been provided to counsel for the Petitioner and to the Defendant as evidenced in the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

Sincerely,


L. Wayne Williams
Assistant Attorney General

LWW/dbt
Enclosure

cc: Honorable Judge Christopher J. McCarthy
Craig A. Griffith, Esq.
John J. Meadows, Esq.
County Commission of Harrison County
Joseph R. Romano, Assessor of Harrison County



IN THE CIRCUIT COURT OF HARRISON COUNTY, WEST VIRGINIA

CNX GAS COMPANY, LLC,

Petitioner,

v.

Civil Action No. 17-C-142

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE JOSEPH R. ROMANO,
Assessor of Harrison County, and
THE COUNTY COMMISSION OF HARRISON COUNTY,

Respondents.

MOTION OF
WEST VIRGINIA STATE TAX DEPARTMENT
AND ASSESSOR JOSEPH R. ROMANO
TO DISMISS FOR FAILURE TO TIMELY PERFECT APPEAL

COME NOW Dale W. Steager, Tax Commissioner of the State of West Virginia and the Honorable Joseph R. Romano, Assessor of Harrison 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. CNX Gas Company, LLC., filed the instant appeal on or about April 18, 2017, in the Circuit Court of Harrison County seeking judicial review of the ad valorem property tax assessments for the 2016 tax year.

2. CNX Gas had protested the valuation of its property interest in gas wells before the Harrison County Commission sitting as a Board of Assessment Appeals in October 2016 for the 2016 TY. *See Complaint* at Paragraphs 6, 13 & 18.

3. The jurisdictional basis cited in the *Complaint* by CNX Gas for the appeal to Circuit Court is W. Va. Code § 11-3-25. *See Complaint* at Paragraph 18. Any taxpayer may seek judicial review of a decision of the Board of Assessment Appeals under the same statutory provision. *See* W. Va. Code § 11-3-24b(g).

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, CNX Gas 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 Assessment Appeals if the orders are not included in the record certified by the County Clerk in this matter.

FACTS SUPPORTING DISMISSAL

8. Petitioner CNX Gas filed the instant appeal with the Circuit Court of Harrison County on or about April 18, 2017.

9. Thirty days from April 18, 2017, would be May 18, 2017.

10. On May 19, 2017, counsel for the Tax Department personally reviewed the record filed with the Clerk of the Circuit Court by Petitioner CNX Gas. Based upon that review, the record filed with the Clerk of the Circuit Court has not been certified by the County Clerk of Harrison County as required by W. Va. Code § 11-3-25(b).

11. While the record on file with the Clerk of the Circuit Court includes a photocopy of the order issued by the Board of Assessment Appeals entered March 15, 2017, the order filed with the Circuit Court 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-C-142 does not include any indication that the County Clerk for Harrison County has certified the record from the Board of Assessment Appeals to the Circuit Court as required. *See* attached Exhibit 1.

13. Furthermore, the record filed with the Clerk of the Circuit Court does not include any request from CNX Gas to the County Clerk that the record be certified as required by W. Va. Code § 11-3-25(b).

14. Based upon the record filed with the Clerk of the Circuit Court, it appears that CNX Gas has failed to timely file the record as certified by the County Clerk and has failed to file a certified copy of the decisions of the County Commission for Harrison County sitting as a Board of Assessment Appeals 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 CNX Gas. 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 CNX Gas

case before the Circuit Court of Harrison County, the voluminous record filed by CNX Gas is deficient as noted above. First, the record filed by CNX Gas 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 CNX Gas 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 Assessment Appeals 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.

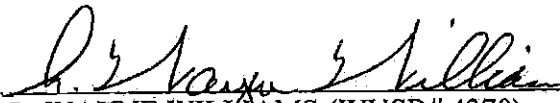
WHEREFORE, Dale W. Steager, State Tax Commissioner of the State of West Virginia and the Honorable Joseph R. Romano, Assessor of Harrison County, pray the Honorable Court to DISMISS the instant appeal with prejudice.

Respectfully submitted,

DALE W. STEAGER,
STATE TAX COMMISSIONER
OF WEST VIRGINIA,
HONORABLE JOSEPH R. ROMANO,
ASSESSOR OF HARRISON 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

CASE NO. 17-C-142

OPENED 4/18/2017

JUDGE... CHRISTOPHER JOHN MCCARTHY

PLAINTIFF. CONSOL ENERGY INC DBA CNX GAS COMPANY LLC
VS DEFENDANT. THE HONORABLE DALE W. STEAGER, WEST VIRGINIA STATE TAX

PRO ATTY.. JOHN J. MEADOWS
DEF ATTY.. L WAYNE WILLIAMS

PAGE# DATE MEMORANDUM.....

00001 4/18/17 CCIS, Complaint, Summons thru SHC, 20 day ret., service for
00002 4/18/17 Steager thru atty. lt
00003 4/18/17 Summons served 4/18/17 to Joseph Romano in person /s/
00004 4/18/17 Andrew Valentine, DSHC td
00005 4/18/17 Summons served 4/18/17 to Willie Parker for Harrison
00006 4/18/17 County Commission /s/ Andrew Valentine, DSHC. td
00007 5/01/17 Notice of appearance filed by L Wayne Williams. cert of
00008 5/01/17 ser. FAX cas
00009 5/01/17 Notice of bona fide defense filed by L Wayne Williams. cert
00010 5/01/17 of ser. FAX cas
00011 5/04/17 Summons/complaint ser'd 4/27/17 for Dale Steager to Steve
00012 5/04/17 Stockton filed by Brian Phillips cas
00013 5/04/17 SUMMONS RETURNED
00014 5/05/17 Answer of WV State Tax Dept to complaint filed by L Wayne
00015 5/05/17 Williams. cert of ser. FAX cas
00016 5/08/17 Answer of WV State Tax Dept to complaint filed by L Wayne
00017 5/08/17 Williams. cert of ser. cas

State of West Virginia
County of Harrison, Circuit and Family Court
I, James E. Williams Clerk of said county and in said state,
do hereby certify that the foregoing is a true copy from the
records of said court given under my hand and seal this

19th day of May 2017
By James E. Williams
Deputy Clerk

EXHIBIT

IN THE CIRCUIT COURT OF HARRISON COUNTY, WEST VIRGINIA

CNX GAS COMPANY, LLC,

Petitioner,

v.

Civil Action No. 17-C-142

Honorable Christopher J. McCarthy

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE JOSEPH R. ROMANO,
Assessor of Harrison County,
THE COUNTY COMMISSION OF HARRISON 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 Joseph R. Romano 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 26th 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

County Commission of Harrison County
301 W. Main Street
Clarksburg, WV 26301


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 26, 2017

NUMBER OF PAGES (Including cover sheet): ||

RECIPIENT

NAME: Albert F. Marano, Harrison County Circuit Clerk

FAX NO: 304-624-8710

SENDER

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

DIVISION: Tax

DESCRIPTION OF FACSIMILE MESSAGE:

IMPORTANT

The information contained in this facsimile transmission is only for the use of the individuals or entity named above, and may contain information that is privileged, confidential or exempt or protected from disclosure under applicable law. If the reader of this transmission is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone or return the original message to us at the address above via the U.S. Postal Service. Thank you.

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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 26, 2017

NUMBER OF PAGES (Including cover sheet): 11

RECIPIENT

NAME: Albert F. Marano, Harrison County Circuit Clerk

FAX NO: 304-624-8710

SENDER

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

DIVISION: Tax

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

**CNX GAS COMPANY, LLC,
Petitioner,**

v.

**Harrison County
Civil Action No. 17-C-142
Judge McCarthy**

**THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE JOSEPH R. ROMANO,
Assessor of Harrison County, and
THE COUNTY COMMISSION OF HARRISON 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 Joseph R. Romano to CNX Gas Company's Motion to Refer Case 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 21st day of July, 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

Honorable Christopher J. McCarthy, Judge
Harrison County Courthouse
301 W. Main Street
Clarksburg, WV 26301

Albert F. Marano, Circuit Clerk
Harrison County Circuit Clerk's Office
301 W. Main Street
Clarksburg, WV 26301

County Commission of Harrison County
301 W. Main Street
Clarksburg, WV 26301

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


L. WAYNE WILLIAMS