

IN THE CIRCUIT COURT OF OHIO COUNTY, WEST VIRGINIA

SWN PRODUCTION COMPANY, LLC, :
Petitioner, :
v. :
THE HONORABLE DALE STEAGER, :
THE HONORABLE TIFFANY :
HOFFMAN, and THE COUNTY :
COMMISSION OF OHIO COUNTY, :
Respondents. :

Civil Action No.: 17-C-319
Honorable James P. Mazzone

ANSWER OF THE COUNTY COMMISSION OF OHIO COUNTY

NOW COMES the Respondent, The County Commission of Ohio County, by its solicitor, Donald J. Tennant, Jr., Esq., and submits the following in response to the Complaint of Petitioner ("Petition") in the above styled proceeding.

1. The Complaint of Petitioner is not presented in such a way for Respondent to admit or deny allegations by paragraph, thus, Respondent denies all of Petitioner's allegations that it met its burden to provide clear and convincing evidence that the State's calculation of "value" of assets for purposes of a tax assessment was clearly erroneous. What Petitioner submitted was really a brief, not a Petition by Complaint. Respondent requests that the Court provide the Respondents time to present a reply brief to the Petitioner's brief. Respondent specifically denies that the State is obligated to consider "actual operating expenses" for evaluation of taxable assets. Further, Respondent specifically denies that it incorrectly upheld the State's 2017 valuation for tax assessment.

WHEREFORE, the Respondent, The County Commission of Ohio County, demands that the Petitioner's Petition be dismissed with prejudice.

FIRST AFFIRMATIVE DEFENSE

The County Commission of Ohio County, sitting as the Board of Equalization and Review, held a full and fair hearing in compliance with the West Virginia and United States Constitutions.

SECOND AFFIRMATIVE DEFENSE

The County Commission of Ohio County, sitting as the Board of Equalization and Review, correctly ruled that the taxpayer (i.e. Petitioner herein), failed to prove by clear and convincing evidence that the State's appraisal and the Assessor's assessment was clearly wrong.

THIRD AFFIRMATIVE DEFENSE

The decision of the Board of Equalization and Review is supported by substantial evidence as set forth in the transcript of the hearing of October 4, 2017 and is not clearly wrong.

THE COUNTY COMMISSION OF OHIO
COUNTY,
Respondent,

By


County Solicitor

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CERTIFICATE OF SERVICE

Service of the foregoing Answer of The County Commission of Ohio County was had by U.S. Mail, postage pre-paid, on the 29th day of November 2017, to the following:

Craig A. Griffith, Esq.
Steptoe & Johnson, PLLC
P.O. Box 1588
Charleston, WV 25326
Counsel for Petitioner

REC-117 11/29/17
OHIO CO CIRCUIT COURT

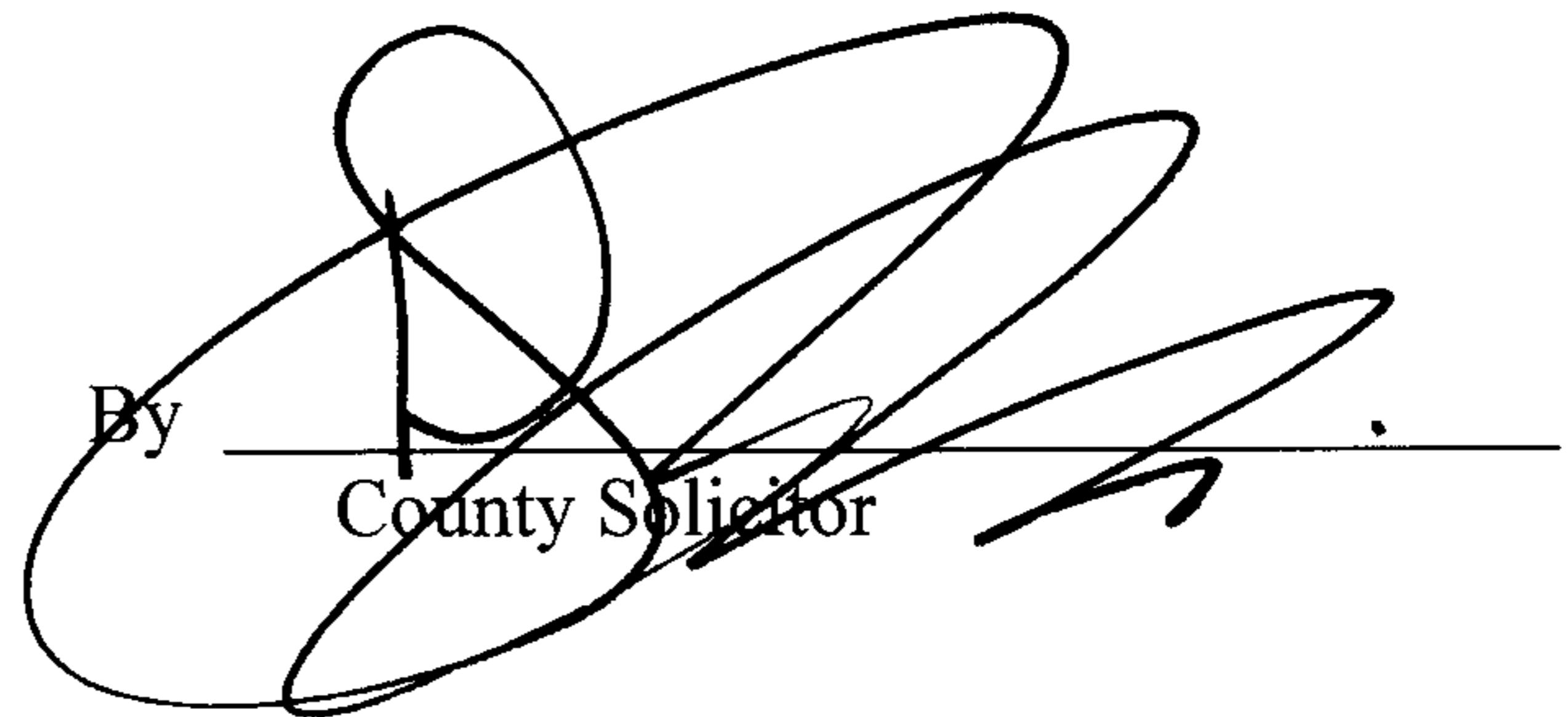
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Counsel for The Honorable Tiffany Hoffman

Patrick J. Morrissey, Esq.
W.Va. State Attorney General
State Capitol Complex, Bldg. 1, Room E-26
Charleston, WV 25305
Counsel for The Honorable Dale Steager

THE COUNTY COMMISSION OF OHIO
COUNTY,
Respondent,

By

County Solicitor

A large, stylized handwritten signature in black ink, written over a horizontal line. The signature is cursive and appears to be the name of the County Solicitor.

