IN THE CIRCUIT COURT OF RITCHIE COUNTY, WEST VIRGINIA
BUSINESS COURT DIVISION

ANTERO RESOURCES CORPORATION,
Petitioner,

vs)

No. 17-AA-1
Presiding Judge:
Christopher C. Wilkes

THE HONORABLE DALE STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE ARLENE MOSSOR,
Assessor of Ritchie County, and
THE COUNTY COMMISSION OF RITCHIE COUNTY,
Sitting as the Board of Assessment Appeals,
Respondents.

ENTERED
1-17-18

ORDER REVERSING THE DECISION OF THE RITCHIE COUNTY BOARD OF ASSESSMENT APPEALS UPHOLDING THE VALUATION OF ANTERO'S GAS WELLS FOR THE 2016 TAX YEAR

This matter came before the Court pursuant to Petitioner Antero Resources Corporation's (hereinafter "Antero") appeal of its producing natural gas wells in Ritchie County for tax year 2016, as appraised by the West Virginia State Tax Commissioner and assessed by the Assessor. The parties have fully briefed the issues before the Court. The Court dispenses with oral argument because the facts and legal contentions are adequately presented in the materials before the Court, and argument would not aid the decisional process. So, upon full consideration of the issues, the record, and the pertinent legal authorities, the Court rules as follows.

Procedural Background

1. For tax year 2016, on February 10, 2016, Antero submitted to the Assessor and County Commission of Ritchie County, sitting as a Board of Assessment Appeals (the "BAA") an Application for Review of Property Assessment with regard to its gas wells.

2. Antero appeared on October 20, 2016, by counsel, before the BAA in order to protest the Tax Department's valuation of its producing wells (as adopted by the county Assessor).

3. The BAA made no adjustment to the State Tax Department's valuation of Antero's gas wells for the 2016 tax year.

4. The Ritchie County BAA Order was dated December 8, 2016 and received on December 12, 2016.

5. Antero timely petitioned the Circuit Court for relief from the BAA's erroneous determination within thirty (30) days of the date of service of the Order denying relief. (*See* W. Va. Code § 11-3-25).

Findings of Fact

6. Antero operates natural gas wells throughout West Virginia, primarily horizontal, high-producing Marcellus Shale wells.

7. Antero operated twenty-four producing horizontal Marcellus Shale wells in Ritchie County for purposes of tax year 2016.

8. The Tax Department determines fair market value for producing natural gas wells through a net income approach to valuation.

9. Producers for natural gas wells file gross receipts information with the Tax Department, and the Tax Department reduces the receipts by a production decline rate. WV CSR § 110-1J-4.2, 4.6. After application of the production decline rate, the Tax Department calculates

a net working interest income series by reducing the gross receipts by the annual average industry operating expense and then applying a capitalization rate to determine market value for the working interest of the natural gas well.

10. For tax year 2016, the Tax Department calculates operating expenses by multiplying the reported gross receipts for a well by 20%, and "caps" the amount of allowable operating expense per well at $150,000.

11. Antero presented evidence that its actual operating expenses for calendar year 2014, the year used by the Tax Department for calculating operating expenses for tax year 2016, was 23% of gross receipts and $648,000 per well, and included figures that were calculated based on all well types for Antero, and not limited to horizontal Marcellus Shale wells. Antero presented evidence that its average operating expenses for horizontal Marcellus wells was $1,061,000 per well for tax year 2016 and that all of Antero's producing wells produced total expenses of $385 million in calendar year 2014, an average of $648,000 per well.

12. The actual operating expense percentage as a function of gross receipts fluctuates as gas prices fluctuate.

13. Operating expenses correlate with volume, not pricing.

14. The State's imposition of a "cap" of operating expenses of $150,000 per well results in certain horizontal Marcellus Shale wells receiving the full 20% operating expense allowance, while other wells receive far less than 20%.

15. Upon receipt of its tentative valuations from the Tax Department, Antero objected to the values via a December 2015 e-mail.

16. In its December 2015 e-mail, Antero objected to the valuation of its producing horizontal Marcellus Shale wells in Ritchie County, and noted the allowed operating expenses resulted in an overvaluation of its wells.

17. In a survey that Antero submitted to the Tax Department in 2014, it listed $7.7 million of expenses for calendar year 2013, or $32,994 per well, which was comparable to the lease operating expense figures for Antero in calendar year 2014.

18. The survey provided by the Tax Department included line items relating to "lease operating expenses," which are the "lifting expenses" incurred directly at the well site in order to get the oil or natural gas out of the ground.

19. No line items were included on the survey for expenses associated with gathering and compression, processing or transportation.

20. The Tax Department conceded that the focus of the survey was on "lifting expenses," with no mention of gathering and compression, processing or transportation costs.

21. The Tax Department's allowed operating expenses for Antero's wells only accounts for Antero's lease operating expenses and a portion of its gathering and compression expenses.

22. For calendar year 2014, Antero was the top horizontal Marcellus Shale well producer in West Virginia, representing approximately 40% of production in the state.

23. If the Tax Department's survey had included line items for gathering and compression, processing and transportation expenses, and Antero had provided information relating to those expenses, it would have been mathematically impossible for the Tax Department to calculate expenses with a "cap" of $150,000 for tax year 2016.

24. Antero provided operating expense information to the Tax Department pertaining to gathering and compression and transportation expenses paid to third parties, and information demonstrating that the point of sale to various purchasers is the point where the natural gas is delivered to the purchaser at a sales meter location or within the interstate pipeline.

25. The gathering and compression expenses incurred by Antero were demonstrated by a sampling of amounts paid to various entities.

26. Transaction confirmations and a summary spreadsheet that included transaction confirmation information was provided to demonstrate that the point of sale for the gas sold by Antero is at the delivery point at third party sales meters.

27. Antero also provided information to the Tax Department to demonstrate the processing expenses incurred by Antero at the MarkWest processing facility in Doddridge County.

28. Antero processes the "wet gas" it produces by separating the NGLs from the natural gas before putting it into natural gas transmission lines.

29. At the MarkWest processing facility, the wet gas is separated into natural gas and natural gas liquids to allow the natural gas to enter the interstate pipeline system to get to the point of sale.

30. The Tax Department's legislative rule for valuing producing natural gas properties does not address natural gas liquids.

31. While the Tax Department requires the gross revenue from natural gas liquids to be reported on the property tax return, its operating expense calculation does not account for the processing expenses incurred to produce the natural gas liquids.

32. Antero provided additional operating expense information to the Tax Department, including all revenue components (oil, natural gas and natural gas liquids) broken down on a per well basis, and the operating expenses incurred to produce the various revenue streams.

33. The Tax Department's final valuation variables for tax year 2016 allow operating expenses based on 20% of gross revenue with a cap of $150,000 per well.

34. For Antero, $150,000 covers only its lease operating expenses and a portion of its gathering and compression expenses.

35. The West Virginia Oil and Natural Gas Association ("WVONGA"), in response to the tentative valuation variables produced by the Tax Department for tax year 2017, provided public comments pursuant to a letter dated July 29, 2016.

36. WVONGA's letter included information provided by approximately 65% of oil and natural gas producers in the State of West Virginia.

37. The letter from WVONGA states that "[b]ased on a review of the State's published variables, these two variables [working interest expense allowance and maximum operating expenses for typical and horizontal Marcellus wells] have remained unchanged, with the exception of the introduction of Marcellus/Utica and Horizontal well categories, since before tax year 2010 (2008 calendar year production). Conversely, the price of natural gas has decreased 66% during that same time period which includes a 28% decline since 2012 when the Marcellus group was added to the 2013 tax year variables." Hr'g Ex. 13

38. WVONGA's calculation of the average of actual expenses per Marcellus well of $720,000 for calendar year 2015 is consistent with Antero's average expense per well of $648,000 (Antero's calculation was based on all well types).

39. Applying Antero's actual operating expense percentage of 23% for tax year 2016, with no "cap" on the amount of operating expense per well, results in a value for its horizontal Marcellus wells in Ritchie County of $84.3 million, far below the Tax Department's value of $194.4 million. Hr'g Ex. 1.

Conclusions of Law

This matter is before the Court for consideration of Antero's appeal of the tax assessment valuation of its producing natural gas wells in Ritchie County. "[J]udicial review of a decision of a board of equalization and review regarding a challenged tax assessment valuation is limited to roughly the same scope permitted under the West Virginia Administrative Procedures Act, W. Va. Code ch. 29A." *In re Tax Assessment Against American Bituminous Power Partners, L.P.*, 208 W. Va. 250, 255, 539 S.E.2d 757, 762 (2000). "In such circumstances, a circuit court is primarily discharging an appellate function little different from that undertaken by [the West Virginia Supreme Court of Appeals. . . .]"; the Circuit Court's review of the Board's decision, under W. Va. Code § 11-3-25, is therefore *de novo*.

The taxpayer's burden before the Board is to show by clear and convincing evidence that its valuation, and assessment, of its property is erroneous. Syl. pts. 5-6, *Stone Brooke Limited Partnership v. Sisnni*, 224 W. Va. 691, 688 S.E.2d 300 (2009). However, "there must be a proper assessment before there can be a presumption that the assessment is correct, and where it appears that there was no proper assessment there can be no presumption in favor of the correctness of the assessment." *In Re Pocahontas Land Co.*, 172 W. Va. 53, 61, 303 S.E.2d 691, 699 (1983). Furthermore, "[p]ursuant to *In Re Pocahontas Land Co.*, [citation omitted] once a taxpayer makes a showing that tax appraisals are erroneous, the Assessor is then bound by law to rebut the

taxpayer's evidence." *Mountain Am., LLC v. Huffman*, 224 W. Va. 669, 786 n.23, 687 S.E.2d 768, 785 n.23 (2009).

In considering this appeal, the Court relies on the record developed before the Board and determines whether the challenged property valuation was improperly conducted or supported by substantial evidence. An assessment made by a board of review and equalization will not be reversed when supported by substantial evidence unless plainly wrong. *See* W. Va. Code § 58-3-4; syl. pts. 1-2, *Stone Brooke*, 224 W. Va. 691, 688 S.E.2d 300.

Here, the Court finds that the assessment of Antero's producing gas wells in Ritchie County for Tax Year 2016 was improperly applied and is not supported by substantial evidence. For the reasons explained below, the evidence demonstrates that the Tax Department failed to appraise Antero's producing gas wells at their true and actual value, and the Board's decision must therefore be reversed.

First, Antero contends that the Tax Commissioner overvalued Antero's producing natural gas for ad valorem property tax purposes by imposing a "cap" or "maximum amount" on the amount of operating expenses that can be applied on a per well basis, in violation of West Virginia Code of State Rules § 110-1J-1 *et seq*. The Court agrees. The imposition of a "cap" on operating expenses violates West Virginia Code of State Rules § 110-1J-1 *et seq*., and resulted in overvaluation of Antero's wells.

For purposes of valuing producing oil and gas properties throughout the state, the Tax Commissioner is required to "every five (5) years, determine the average annual industry operating expenses per well. The average annual industry operating expenses shall be deducted from working interest gross receipts to develop an income stream for application of a yield capitalization procedure." WV CSR § 110-1J-4.3.

Here, Respondents argue that the Average Annual Industry Operating Expense must be expressed as both a number and a percentage in order for the Yield Capitalization Model to properly function. The Tax Department gives two examples that demonstrate that a straight dollar amount (the cap) would erroneously create a zero value for certain wells' ad valorem property value. However, these examples demonstrate that an average expressed and applied as a percentage renders the most accurate and equal expense allowance for each well. The dollar cap, on the other hand, cannot be applied proportionally to either wells with small gross receipts or wells with greater volume production, and therefore large gross receipts.

Accordingly, this Court must conclude that the Rule contemplates a *single* average applied as a percentage. The Tax Department's imposition of a "cap" or "maximum amount" of $150,000 per horizontal Marcellus/Utica Shale well for tax year 2016 goes beyond the authority given to the Tax Commissioner by the West Virginia Legislature. This cap unduly restricts the amount of operating expenses that should be allowed for each well, and the imposition of a "cap" is not supported by the Rule.

Second, Antero argues that the Tax Commissioner overvalued Antero's producing natural gas wells by calculating the Average Annual Industry Operating Expenses through use of an antiquated survey that had not been updated to include line items for operating expenses incurred for high-producing horizontal wells. The Court agrees that the survey did not properly arrive at average industry operating expenses, and that, as a result of the Tax Department's application of the faulty survey, Antero's wells were overvalued.

Every five years, the Tax Commissioner is required to determine operating expenses per well. WV CSR § 110-1J-4.3. The Tax Department circulates a survey to producers statewide in order to calculate the average annual industry operating expenses for various well types, with the

last survey having been circulated in 2014. The Average Annual Industry Operating Expenses are used by the Tax Department to calculate the net working interest for purposes of applying the yield capitalization model required by the Rule. WV CSR § 110-1J-4.6.1. Based on the results of the survey, the Tax Department set the working interest expenses for horizontal producing wells for tax year 2016 at 20% of gross receipts, with a $150,000 "maximum amount" of operating expenses allowable per well.

Inherent in the requirement under WV CSR § 110-1J-4.3 that the Tax Commissioner "determine the average annual industry operating expenses per well" is that the Tax Commissioner develop proper procedures to make such determination. Because the Tax Department made the decision to use a survey in making the determination, that survey must be drafted in a manner that will allow an accurate calculation to be made. The 2014 survey circulated by the Tax Department for horizontal Marcellus wells pertained almost solely to typical lease operating expenses and was based on prior surveys used for conventional wells. No line items were included for expenses associated with gathering and compression, processing or transportation. Antero is the largest producer for Marcellus wells in West Virginia and represents approximately 40% of the Marcellus well production statewide. It would be mathematically impossible to get a weighted average of $150,000 in operating expenses for the industry if Antero's average operating expenses of $1,061,000 per horizontal Marcellus well had been taken into consideration. Additionally, the average operating expenses per Marcellus well, as calculated by WVONGA members, are well in excess of the figures calculated by the Tax Department. Accordingly, the State's cap of $150,000 in operating expenses does not truly represent the average operating expenses for the industry. The Court therefore concludes that the Tax Department's calculation of average industry operating expenses is deficient, and resulted in an overvaluation of Antero's wells.

Here, the Tax Commissioner requires producers to report gross receipts based on the point that the buyer takes possession of the natural gas or natural gas liquids, but disallows operating expenses incurred to get the natural gas, and natural gas liquids, to the point of sale. The Court agrees. If the Tax Department requires taxpayers to report gross receipts based on the point of sale, it must consider and allow for the operating expenses that are incurred to get gas to the point of sale.

The Tax Department argues that expenses for gathering and compression, processing, and transportation are post-production expenses. Since such expenses are not related to lifting gas out of the ground, argue the Respondents, they are therefore barred from consideration under 3.16.

> "Operating expenses" means only those ordinary expenses which are directly related to the maintenance and production of natural gas and/or oil. These expenses do not include extraordinary expenses, depreciation, ad valorem taxes, capital expenditures or expenditures relating to vehicles or other tangible personal property not permanently used in the production of natural gas or oil.

WV CSR §110-1J-3.16. The State argues that these gathering, compression, processing, and transportation costs represent "downstream costs not directly related to the maintenance and production of the natural gas well." However, the Tax Department also argues that Antero could have included such expenses under the "other" category line and that the Tax Department may have included some of these expenses in its calculation of the industry average.

Accordingly, this ground for reversal and the Respondents arguments present two issues for the Court's consideration. Are the costs for gathering and compression, processing the natural gas to remove natural gas liquids, and transporting that gas outside Ritchie County for sale directly related to the maintenance and production of natural gas? And if so, does the Petitioner's failure to include such expenses under the "other" line item relieve the Tax Commissioner's duty to

accurately calculate the Average Annual Industry Operating Expenses under WV CSR §110-1J-4.3?

The Court answers the first question in the affirmative and the second question in the negative.

If the Tax Department requires taxpayers to report gross receipts based on the point of sale, it must consider and allow for the operating expenses that are incurred to get gas to the point of sale. The Tax Department describes some of the activities as "processing wet gas to remove natural gas." This is clearly part of the "production of natural gas" as contemplated by 3.16.

At the Hearing, Antero provided detailed documentation regarding the amount of expenses incurred throughout the production process. Antero provided ample testimonial and documentary evidence to demonstrate that it incurs the expenses to get the gas to the point of sale, and that it realizes a higher price per MMBtu as a result. By refusing to allow the operating expenses incurred by Antero to get gas to the point of sale, the Tax Department ignores its duty to appraise the producing wells at true and actual value.

The Tax Department's chosen "Method of Valuation" is the application of a yield capitalization model to the net receipts for the working interest, per WV CSR § 110-1J-4.1. Net receipts are gross receipts less royalties paid less operating expenses. *Id.* The Tax Department's application of the Rule for horizontal Marcellus/Utica Shale producers, however, is not a true net receipts model because the Tax Department's operating expense allowance understates the amount of operating expenses actually incurred by such producers, including Antero, in getting the oil, natural gas and NGLs from the wellhead to the point of sale. The Tax Department has chosen to collect its data by virtue of a survey. However, such a decision does not shift the burden of 4.3 to responding taxpayers.

> The Tax Commissioner shall every five (5) years, determine the average annual industry operating expenses per well. The average annual industry operating expenses shall be deducted from working interest gross receipts to develop an income stream for application of a yield capitalization procedure.

WV CSR § 110-1J-4.

Here, the survey used by the State has proven to be outdated and misdesigned for the purpose of collecting the data necessary to calculate the Average Annual Industry Operating Expenses for horizontal wells.

Third, Antero contends that the Tax Commissioner violated the West Virginia Constitution by failing to "equally and uniformly" value all producing Marcellus Shale oil and gas wells throughout the State of West Virginia. The Court finds that the Tax Department's approach to calculating and applying operating expenses to producing natural gas wells through use of a "maximum amount" or "cap" violates the requirements under Article X, section 1 of the West Virginia Constitution that taxation be "equal and uniform throughout the state" and that both real and personal property "be taxed in proportion to its value to be ascertained as directed by law."

The Supreme Court has held that "[t]he equal and uniform clause of Section 1 of Article X of the West Virginia Constitution requires a taxpayer whose property is assessed at true and actual value to show more than the fact that other property is valued at less than true and actual value. To obtain relief, he must prove that the undervaluation was intentional and systematic." Syl. Pt. 1, *Kline v. McCloud*, 174 W. Va. 369, 326 S.E.2d 715 (1984); *see also* Syl. Pt. 1, *In re Tax Assessments Against Pocahontas Land Corp.*, 158 W. Va. 229, 210 S.E.2d 641 (1974) (Where it is clear that the assessment has systematically discriminated against property owners and violated the equal and uniform provision, such assessments are illegal and cannot stand.).

The Supreme Court has further held,

> Where there is intentional discrimination against a taxpayer by knowingly applying a different formula to the computation of his taxes from that generally used for all other taxpayers in similar circumstances, such discrimination cannot be excused as a sporadic deviation and the aggrieved taxpayer is entitled to have its taxes computed in same manner and on same basis as the favored taxpayers.

Syl. Pt. 2, *Town of Burnsville v. Cline*, 188 W. Va. 510, 425 S.E.2d 186 (1992) (Quoting Syl. Pt. 3, *Matter of U.S. Steel Corp.*, 165 W. Va. 373, 268 S.E.2d 128 (1980)). "The constitutional requirement of equal and uniform taxation means that as to classes of property, businesses, or incomes there shall be uniformity of taxation and tax upon all businesses of same class which is uniform as to that class of business is not unconstitutional." *Capitol Cablevision Corp. v. Hardesty*, 168 W. Va. 631, 285 S.E.2d 412 (1981). The Court noted that "[c]ourts have implemented this rule of equal treatment by invalidating taxes falling unequally on business competitors who make the same product or offer the same service." *Id.* at 642.

It is uncontroverted that the Tax Department applies a different formula for calculating operating expenses depending on the amount of gross receipts for a particular well. The Tax Department's methodology of applying a 20% operating expense allowance for certain horizontal Marcellus/Utica Shale producers, while applying a much lower percentage for other horizontal Marcellus/Utica Shale producers, is intentional and systematic. This methodology is reflected in the Tax Department's final valuation variables for tax year 2016, and in Tax Department Administrative Notices 2016-08. The methodology results in overvaluation of certain horizontal Marcellus/Utica producers (those with gross receipts per well of over $750,000 for tax year 2016) that produce the same product as other producers (those with gross receipts per well of $750,000 or less for tax year 2016). Of the 26 Marcellus wells appealed by Antero in Ritchie County, 4 of them would fall below these thresholds and receive the benefit of the 20% operating expense

allowance. The rest of Antero's wells were subject to the "cap." Accordingly, the methodology violates the "equal and uniform" requirement of Article X, Section 1 of the West Virginia Constitution.

Additionally, in order to satisfy Article X, Section 1 of the West Virginia Constitution, property must "be taxed in proportion to its value to be ascertained as directed by law." West Virginia Code § 11-3-1(a), requires that property be assessed annually as of July 1 at sixty percent of its *true and actual value*, which is defined as "the price for which such property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if such property were sold at a forced sale." For the reasons set forth above, the Tax Department has failed to assess Antero's producing wells at their true and actual value in violation of Article X, Section 1 of the West Virginia Constitution.

Fourth, Antero contends that the Tax Commissioner violated the Equal Protection Clause of the United States Constitution by treating similarly situated taxpayers differently, and that the Tax Department's application of the Rule results in gross disparities in the assessed value of generally comparable property, which violates the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution.

The United States Constitution guarantees citizens equal protection of the laws. U.S. Const. amend. XIV § 1. As noted by the West Virginia Supreme Court of Appeals in *Town of Burnsville*, supra:

> It is well recognized in both State and federal law that tax rates, although different for different classes, must be equal and uniform within the individual class. In *Allegheny Pittsburgh Coal Co. v. County Commission of Webster County*, 488 U.S. 336, 109 S.Ct. 633, 102 L.Ed.2d 688 (1989), the United States Supreme Court ruled that the Equal Protection Clause of the United States Constitution is

> applicable in some taxation cases: "The Equal Protection Clause 'applies only to taxation which in fact bears unequally on persons or property of the same class.' " *Id.* at 343, 109 S.Ct. at 637, 102 L.Ed.2d at 697 (citations omitted). "The equal protection clause ... protects the individual from state action which selects him out for discriminatory treatment by subjecting him to taxes not imposed on others of the same class." *Id.* at 343, 109 S.Ct. at 637, 102 L.Ed.2d at 698 (citations omitted). The Court concluded that the Equal Protection Clause allows the state to divide different types of property into different classes, which are each assigned an appropriate tax burden. The differing tax rates are proper as long as the division and resulting tax burdens are not arbitrary or capricious.

Town of Burnsville v. Cline, 188 W. Va. at 512, 425 S.E.2d at 188 (Footnote omitted).

The Tax Department's methodology of applying the "net receipts" model under the Rule violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution, since it creates two disparately taxed groups within the same class of taxpayers, i.e., horizontal Marcellus/Utica Shale producers. The Tax Department calculates operating expenses for certain Marcellus/Utica Shale producers based on 20% of gross receipts. For others, an operating expense percentage much less than 20% is used. The Tax Department has offered no plausible explanation for the application of its "net receipts" model whereby producers are treated so disparately. All Marcellus/Utica Shale producers are members of the same class of taxpayers. Application of different operating expense percentages to these producers, through the use of the Tax Department's $150,000 "cap," violates the equal protection clause of the United States Constitution.

WHEREFORE, it is ORDERED and ADJUDGED that the decision of the Ritchie County Board of Assessment Appeals upholding the valuation of Antero's gas wells for the 2016 tax year is hereby REVERSED, OVERRULED, and SET ASIDE. Based upon the only available evidence on the record, the Court sets the fair value at $126,739,524 for the tax year 2016, based on application of the State's 20% average annual industry operating expense percentage by Antero's

gross receipts without the imposition of a cap. The Respondents' exceptions are noted for the record. The Court directs the Circuit Clerk to enter the foregoing and forward an attested copy to all counsel of record and the Business Court Division Central Office, Berkeley County Judicial Center, Suite 2100, 380 West South Street, Martinsburg, WV 25401. This being a FINAL ORDER, the Clerk is directed to remove the above captioned case from the active docket and place it amongst those causes ended.

ENTERED: January 17, 2018

CHRISTOPHER C. WILKES, JUDGE
BUSINESS COURT DIVISION

I hereby certify that the annexed instrument is a true and correct copy of the original on file in my office.
Attest: Rose Ellen Cox
Ritchie County of West Virginia
ENTERED ON January 17, 2018
Circuit Clerk