

**BEFORE THE CIRCUIT COURT OF WETZEL COUNTY
BUSINESS COURT DIVISION**

2019 JUN -5 AM 10:43
WETZEL COUNTY

**SWN PRODUCTION COMPANY, LLC,
Petitioner,**

v.

**Circuit Court of Wetzel County
Civil Action No. 18-C-21**

**Judge James H. Young, Jr.
Presiding Judge**

**THE HONORABLE DALE STEAGER,
West Virginia State Tax Commissioner,**

**THE HONORABLE SCOTT LEMLEY,
Assessor of Wetzel County,**

**THE COUNTY COMMISSION OF WETZEL COUNTY
Sitting as the Board of Assessment Appeals,
Respondents.**

**AGREED ORDER
TO STAY FURTHER PROCEEDINGS IN THE BUSINESS COURT
PENDING SUPREME COURT DECISION**

COME NOW the West Virginia State Tax Department, by counsel, L. Wayne Williams, Assistant Attorney General, SWN Production Company, by counsel, Craig A. Griffith and John M. Meadows, and the County Commission of Wetzel County, sitting as a Board of Assessment Appeals, by counsel, Jonathan Nicol and Lindsay M. Gainer, to advise the Business Court that the Parties have agreed to stay further proceedings in this matter pending a decision by the WV Supreme Court of Appeals in similar cases.

The Business Court has scheduled oral argument in Civil Action No. 18-C-21 for June 6, 2019. The Parties submit this Agreed Order pursuant Rule 29.08 of the Trial Court Rules, Business Court Division.

Counsel for the Tax Department represents to the Business Court that substantially all of the legal issues in the SWN Production Company case, Civil Action No. 18-C-21, are currently on appeal before the WV Supreme Court of Appeals.¹ The WV Supreme Court conducted oral arguments on March 12, 2019 and the Court's decisions are pending.

Counsel for the Tax Department further represents to the Business Court that the decisions of the West Virginia Supreme Court will provide the proper application of the law on the issues pending before the Business Court. Therefore, continuing the oral arguments currently scheduled for June 6, 2019, will not delay or impede the final determination in Civil Action No. 18-C-21; rather, the stay will promote judicial economy and provide a decision from the Business Court in an expeditious manner.

The Parties further agree to advise the Business Court once the Supreme Court of Appeals issues its decisions in the above-referenced appeals.

Finally, Counsel for the Tax Department, Counsel for SWN Production Company, Inc., and Counsel for the County Commission of Wetzel County, advise the Business Court that the Parties agree in this request to stay further proceedings in Civil Action No. 18-C-21 pending a decision by the WV Supreme Court of Appeals.

¹ The cases on appeal before the WV Supreme Court include *Antero Resources Corporation v. Steager, et al.*, Appeal No. 18-0125 (Doddridge County 2016 TY & 2017 TY); *Antero Resources Corporation v. Steager, et al.*, Appeal No. 18-0124 (Ritchie County 2016 TY); *CNX Gas, LLC, v. Steager, et al.*, Appeal No. 18-0123 (Doddridge County 2016 TY); *CNX Gas, LLC, v. Steager, et al.*, Appeal No. 18-0122 (McDowell County 2016 TY); *CNX Gas, LLC, v. Steager, et al.*, Appeal No. 18-0121 (Lewis County 2016 TY).

WHEREFORE, the Business Court has reviewed the Agreed Order proposed by the WV State Tax Department, SWN Production Company, Inc., and the County Commission of Wetzel County, and finds the proposed Agreed Order to be proper in all respects.

The Business Court specifically finds that a stay of Civil Action No. 18-C-21 pending a decision by the WV Supreme Court of Appeals in related appeals will promote judicial economy and resolve the litigation in an expeditious manner as required by Rule 29.08.

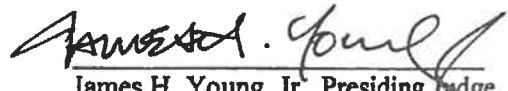
WHEREFORE, further proceedings in Civil Action No. 18-C-21 are stayed pending a decision by the WV Supreme Court of Appeals in the ad valorem property tax cases argued on March 12, 2019 as referenced in footnote 2.

The Parties are ordered to advise the Business Court within thirty days of a decision of the WV Supreme Court of Appeals in the pending decisions.

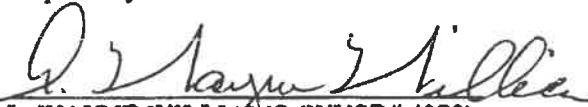
The Clerk of the Circuit Court is directed to transmit a true copy of the Agreed Order to the Parties as set forth below.

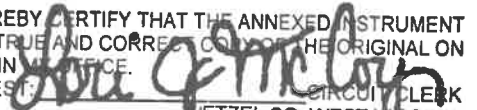
It is so ORDERED.

Entered: JUNE 3 119


James H. Young, Jr., Presiding Judge
Business Court Division,
Circuit Court of Wetzel County

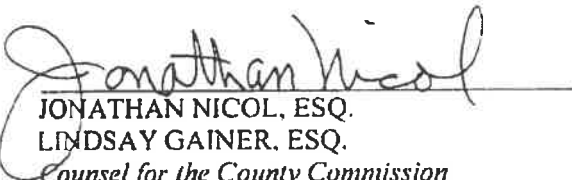
Prepared by:

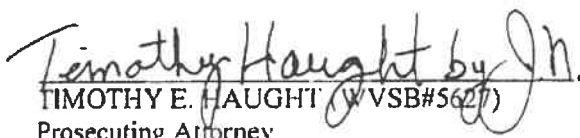

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I HEREBY CERTIFY THAT THE ANNEXED INSTRUMENT
IS A TRUE AND CORRECT COPY OF THE ORIGINAL ON
FILE IN MY OFFICE.
ATTEST:  CIRCUIT CLERK
BY: _____ WETZEL CO. WEST VIRGINIA
DEPUTY CLERK

Agreed to:


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 by J.N. w/ permission
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Copy to:

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West Virginia Supreme Court
Berkeley County Judicial Center
300 W. South Street, Suite 2100
Martinsburg, WV 25401

Honorable Scott Lemley
Assessor of Wetzel County
200 Main Street
New Martinsville, WV 26125