BEFORE THE CIRCUIT COURT OF OHIO COUNTY BUSINESS COURT DIVISION

SWN PRODUCTION COMPANY, LLC, Petitioner,

٧.

Circuit Court of Ohio County Civil Action No. 17-C-319

Judge James H. Young, Jr. Presiding Judge

THE HONORABLE DALE STEAGER, West Virginia State Tax Commissioner,

THE HONORABLE TIFFANY HOFFMAN, Assessor of Ohio County,

THE COUNTY COMMISSION OF OHIO 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, and SWN Production Company, by counsel, Craig A. Griffith and John M. Meadows, 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. 17-C-319 for June 5, 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. 17-C-319, are currently on appeal before the WV Supreme Court of Appeals. 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. 17-C-319; 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 and Counsel for SWN Production Company, Inc., advise the Business Court that both Parties agree in this request to stay further proceedings in Civil Action No. 17-C-319 pending a decision by the WV Supreme Court of Appeals.

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

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).

The Business Court specifically finds that a stay of Civil Action No. 17-C-319 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. 17-C-319 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:

JUNZ 3 1

James H. Young, Jr., Presiding Ludge

Business Court Division, Circuit Court of Ohio County

Prepared by:

L. WAYNE WILLIAMS (WVSB# 4370)

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Circuit Clark

Agreed to:

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Copy to:

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

The Honorable Tiffany Hoffman, Assessor of Ohio County 1500 Chapline Street Wheeling, WV 26003