

**IN THE CIRCUIT COURT OF WETZEL COUNTY, WEST VIRGINIA**  
**Business Court Division**

**SWN PRODUCTION COMPANY, LLC,**

**Petitioner,**

**vs.**

**No. 18-C-21**  
**Presiding Judge: James H. Young, Jr.**

**THE HONORABLE DALE STEAGER**  
**West Virginia State Tax Commissioner,**  
**THE HONORABLE SCOTT LEMELY,**  
**Assessor of Wetzel County, and**  
**THE COUNTY COMMISSION OF WETZEL COUNTY,**  
**Sitting as a Board of Assessment Appeals,**

**Respondents.**

**ORDER**

On the 1<sup>st</sup> day of October 2019, this matter came before the Court for a telephonic status conference. Petitioner appeared at the hearing through counsel, John J. Meadows, Esq. and Craig A. Griffith, Esq. Defendants appeared at the hearing through counsel, Timothy E. Haught, Esq. and Jonathan Nicol, Esq., and a related-action defendant appeared through counsel Donald J. Tennant, Jr., Esq. The State Tax Commission appeared at the hearing through counsel, L. Wayne Williams, Esq.

The Court **ORDERS** that Petitioner shall identify to the West Virginia State Tax Department by October 15, 2019, all wells which must be re-valued for the 2017 TY based on the WV Supreme Court decision in *Steager v. CONSOL Energy, Inc.*, 832 SE 2d 135 (2019). The Tax Department is **ORDERED** to re-value those wells and to advise all parties of the revised valuations by October 31, 2019.

Further, the Court **ORDERS** that the parties shall file any motions for summary judgment no later than **December 2, 2019**, with replies due for filing by **December 16, 2019**, and the Court would determine at a later time whether a hearing on the matter is warranted.

The Clerk of the Circuit Court is directed to transmit a true copy of this ORDER to all parties and counsel of record in this matter.

All accordingly which is ORDERED and DECREED.

Enter this 10 day of October, 2019.

ORDER  
ENTER: *James H. Young, Jr.*  
HONORABLE JAMES H. YOUNG, JR.

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