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#103 P.002/003

LEWIS COUNTY W.V. 2019 DEC 3 AM10:57 C
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IN THE CIRCUIT COURT OF LEWIS COUNTY, WEST VIRGINIA BUSINESS COURT DIVISION

CONSOL ENERGY INC.
DBA CNX GAS COMPANY, LLC,

Petitioner,

V

Civil Action No. 17-C-11
The Honorable Christopher C. Wilkes

THE HONORABLE DALE STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE JOHN L. BREEN,
Assessor of Lewis County, and
THE COUNTY COMMISSION OF LEWIS COUNTY,
Sitting as a Board of Assessment Appeals,

Respondents.

<u>ORDER</u>

On the 5th day of November 2019, this matter and others similarly situated 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 and related-action defendants appeared at the hearing through counsel, Timothy E. Haught, Esq. and Jonathan Nicol, Esq. The State Tax Commissioner 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 December 6, 2019, all wells which must be re-valued for the contested tax years based on the WV Supreme Court decision in Steager v. CONSOL Energy, Inc., 832 SE 2d 135 (W. Va. 2019). The Tax Department is ORDERED to re-value those wells and to advise all parties of the revised valuations by December 30, 2019.

Further, the Court ORDERS that the parties shall file any motions for summary judgment no later than January 20, 2020, with replies due for filing by February 5, 2020, 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

The Honorable Christopher C. Wilkes

Presented by:

Craig A. Griffith (WVSB No. 8549)

John J. Meadows (WVSB No. 9442)

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Business Court Division

Fax

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Comments:

Following is an order signed by Christopher C. Wilkes, Senior Status Judge of the Business Court Division, who is Presiding Judge in 17-C-11, as this case has been referred to the Business Court Division. This order is to be entered in Lewis County Case No. 17-C-11.

Please file and send attested copies to all counsel of record and to the Business Court Division Central Office, Berkeley County Judicial Center, 380 W. South Street, Suite 2100, Martinsburg. WV 25401.