ADMINISTRATIVE ORDER

SUPREME COURT OF APPEALS OF WEST VIRGINIA

Statoil USA Onshore Properties, Inc., Petitioner

vs.) No. 16-C-140 (Marshall County)

The Honorable Mark Matkovich, West Virginia State Tax Commissioner; The Honorable Christopher J. Kessler, Assessor of Marshall County; and the County Commission of Marshall County, Respondents

Statoil USA Onshore Properties, Inc., Petitioner

vs.) No. 16-C-84 (Wetzel County)

The Honorable Scott Lemley, Assessor of Wetzel County, and the County Commission of Wetzel County, Respondents

Statoil USA Onshore Properties, Inc., Petitioner

vs.) No. 16-C-246 (Ohio County)

The Honorable Kathie Hoffman, Assessor of Ohio County, and the County Commission of Ohio County, Respondents

Statoil USA Onshore Properties, Inc., Petitioner

vs.) No. 16-AA-2 (Brooke County)

The Honorable Thomas A. Oughton, Assessor of Brooke County, and the County Commission of Brooke County, Respondents

The Chief Justice of the Supreme Court of Appeals has been advised that Petitioner Statoil USA Onshore Properties, Inc., by counsel, John J. Meadows, Craig A. Griffith, and the law firm of Steptoe & Johnson, PLLC, has filed motions to refer the above-styled proceedings to the Business Court Division pursuant to Rule 29 of the West Virginia Trial Court Rules.

In Marshall County Civil Action No. 16-C-140, Respondent Mark W. Matkovich, State Tax Commissioner of West Virginia ("Commissioner"), by counsel, Patrick Morrisey, Attorney General; Cassandra L. Means, Assistant Attorney General; and the Office of the Attorney General, has filed a response in opposition to the motion to refer. In Wetzel County Civil Action No. 16-C-84 and Ohio County Civil Action No. 16-C-246, the Commissioner, by counsel, has filed a response advising that he was dismissed from these matters as he was not an appropriate party. In Brooke County Civil Action No. 16-AA-2, the case information sheet indicates that the Commissioner was also dismissed as a party.

In Wetzel County Civil Action No. 16-C-84, Respondent Wetzel County Commission, by counsel, Timothy E. Haught, Prosecuting Attorney, has filed a response in opposition to the motion to refer. In Ohio County Civil Action No. 16-C-246, Respondent County Commission of Ohio County, by counsel, Donald J. Tennant Jr., and the Tennant Law Offices, has also filed a response in opposition to the motion to refer.

Upon careful review and consideration of the motions and the responses thereto, the Chief Justice has determined that the tax appeals are not complex and do not require specialized treatment to improve the expectation of a fair and reasonable resolution, and, therefore, these cases do not meet the criteria for referral under Rule 29.04 of the West Virginia Trial Court Rules.

The court in which the first of these related actions was commenced should consider whether the revenue data reporting error that is at issue in all four of these matters constitutes an "occurrence" under Rule 42(b) of the West Virginia Rules of Civil Procedure so that the matters may be consolidated for purposes of judicial economy.

It is hereby ORDERED that the motions to refer these case to the Business Court Division are DENIED and that a copy of this order be transmitted to the Honorable Christopher C. Wilkes, Chair of the Business Court Division; to the Central Office of the Business Court Division; to the Honorable Jeffrey D. Cramer, Judge of the Second Judicial Circuit; to the Honorable James P. Mazzone, Judge of the First Judicial Circuit; to the Honorable David J. Sims, Judge of the First Judicial Circuit; and to the Clerks of the Circuit Courts of Marshall, Wetzel, Brooke, and Ohio Counties, who are to provide copies of the same to all parties of record or their counsel.

ENTERED: OCTOBER 24, 2016

MENIS E. KETCHUM

Chief Justice