

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

CONSOL ENERGY INC.
DBA CNX GAS COMPANY, LLC,

Petitioner,

v.

Civil Action No. 17-AA-2
Honorable Timothy L. Sweeney

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE DAVID SPONAUGLE,
Assessor of Doddridge County,
THE COUNTY COMMISSION OF DODDRIDGE COUNTY,

Respondents.

RESPONSE OF
WEST VIRGINIA STATE TAX DEPARTMENT
AND THE HONORABLE DAVID SPONAUGLE
TO CNX GAS COMPANY'S
MOTION TO REFER CASE TO BUSINESS COURT DIVISION

Respectfully Submitted By:

L. Wayne Williams (W.Va. Bar No. 4370)
Assistant Attorney General
1900 Kanawha Boulevard, East
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Charleston, West Virginia 25305
Telephone: (304) 558-2522
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*Counsel for the Respondent Dale W.
Steager, State Tax Commissioner and
Assessor David Sponaugle*

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COMES NOW Dale W. Steager, State Tax Commissioner, and the Honorable David Sponaugle, Assessor of Doddridge County, by counsel, in order to Respond to the *Motion to Refer Case to the Business Court Division* filed by CNX Gas Company, LLC, in the above-referenced appeal. The State Tax Commissioner and Assessor Sponaugle do not object to referring the CNX Gas case in Civil Action No. 17-AA-2, currently pending in the Circuit Court

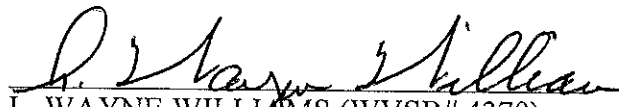
of Doddridge County for the 2016 tax year, to the Business Court Division.

Respectfully submitted,

DALE W. STEAGER,
STATE TAX COMMISSIONER
OF WEST VIRGINIA, THE HONORABLE
DAVID SPONAUGLE, ASSESSOR OF
DODDRIDGE COUNTY

By counsel,

PATRICK MORRISEY
ATTORNEY GENERAL

A handwritten signature in dark ink, appearing to read "L. Wayne Williams", is written over a horizontal line.

L. WAYNE WILLIAMS (WVSB# 4370)
ASSISTANT ATTORNEY GENERAL
1900 Kanawha Boulevard, East
Building 1, Room W-435
Charleston, West Virginia 25305
304-558-2522

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

CONSOL ENERGY INC.
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v.

Civil Action No. 17-AA-2
Honorable Timothy L. Sweeney

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE DAVID SPONAUGLE,
Assessor of Doddridge County,
THE COUNTY COMMISSION OF DODDRIDGE COUNTY,

Respondents.

CERTIFICATE OF SERVICE

I, L. Wayne Williams, Assistant Attorney General, do hereby certify that the foregoing *Response of West Virginia State Tax Department and The Honorable David Sponaugle to CNX Gas Company's Motion to Refer Case to Business Court Division* was served upon the following by depositing a copy of the same in the United States Mail, via first-class postage prepaid, this 25th day of July, 2017, addressed as follows:

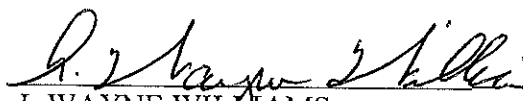
Craig A. Griffith, Esq.
John J. Meadows, Esq.
Steptoe & Johnson, PLLC
P.O. Box 1588
Charleston, WV 25326-1588
Counsel for Petitioner

Honorable Timothy L. Sweeney, Judge
Pleasants County Courthouse
301 Court Lane, Suite 202
St. Mary's, WV 26170

Michelle Britton, Circuit Clerk
Doddridge County Circuit Clerk's Office
108 Court Street
West Union, WV 26456

A. Brooke Fitzgerald, Esq.
Prosecuting Attorney of Doddridge County
P.O. Box 125
West Union, WV 26456
Counsel for Doddridge County Commission

The General Office of the
Business Court Division
Berkeley County Judicial Center
380 W South Street, Suite 2100
Martinsburg, WV 25401


L. WAYNE WILLIAMS



State of West Virginia
Office of the Attorney General
Tax & Revenue, Court of Claims and Transportation Division
State Capitol, Building 1, Room W-435, 1900 Kanawha Boulevard East
Charleston, WV 25305

Patrick Morrissey
Attorney General

(304) 558-2522
Fax (304) 558-2525

July 25, 2017

The Honorable Rory L. Perry
WV Supreme Court of Appeals
State Capitol Complex
Building 1, Room E-317
Charleston, WV 25305

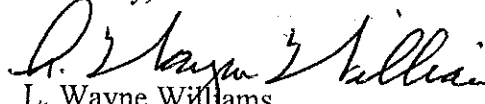
Via Hand Delivery

Re: *CNX Gas Company v. Dale W. Steager, State Tax Commissioner, David Sponaule, Assessor of Doddridge County, and County Commission of Doddridge County*
Circuit Court of Doddridge County, WV
Civil Action No.: 17-AA-2

Dear Mr. Perry:

I have attached the original and five (5) copies of the *Response of West Virginia State Tax Department and The Honorable David Sponaule to CNX Gas Company's Motion to Refer Case to Business Court Division* for filing in the above referenced matter. I have mailed a copy of the same as evidenced by the certificate of service. Thank you for your attention to this matter.

Sincerely,


L. Wayne Williams
Assistant Attorney General

LWW/dbt

cc: Business Court Division
The Honorable Timothy L. Sweeney, Judge
Craig A. Griffith, Esq. & John J. Meadows, Esq.
David Sponaule, Assessor of Doddridge County
A. Brooke Alexander, Esq., Doddridge County Prosecuting Attorney
Michelle Britton, Doddridge County Circuit Clerk