## STATE OF WEST VIRGINIA

At a Regular Term of the Supreme Court of Appeals, continued and held at Charleston, Kanawha County, on the 13<sup>th</sup> day of September, 2019, the following order was made and entered:

Dale W. Steager, West Virginia State Tax Commissioner and David E. Sponaugle, Assessor of Doddridge County, Respondents Below/Petitioners

vs.) No. 18-0123

Consol Energy, Inc., d/b/a CNX Gas Company LLC, Petitioner Below/Respondent

DODDRIDGE COUNTY CIRCUIT COURT

SEP 16 2019

MICHELE D. BRITTON CIRCUIT CLERK

## **MANDATE**

Pursuant to Rule 26 of the Rules of Appellate Procedure, the opinion previously issued in the above-captioned case is now final and is hereby certified to the Circuit Court of Doddridge County, Business Court Division (Case No. 17-AA-2) and to the parties. The decision of the circuit court is hereby affirmed, in part; reversed, in part; and remanded. It is hereby ordered that the parties shall each bear their own costs. The Clerk is directed to remove this action from the docket of this Court.

A True Copy

Attest: //s// Edythe Nash Gaiser
Clerk of Court



## STATE OF WEST VIRGINIA

At a Regular Term of the Supreme Court of Appeals, continued and held at Charleston, Kanawha County, on the 13<sup>th</sup> day of September, 2019, the following order was made and entered:

The County Commission of Doddridge County, Sitting as the Board of Assessment Appeals and Board of Equalization, Respondent Below/Petitioner

DODDRIDGE COUNTY CIRCUIT COURT

vs.) No. 18-0227

SEP 16 2019

Consol Energy, Inc., d/b/a CNX Gas Company LLC, Petitioner Below/Respondent

MICHELE D. BRITTON CIRCUIT CLERK

## **MANDATE**

Pursuant to Rule 26 of the Rules of Appellate Procedure, the opinion previously issued in the above-captioned case is now final and is hereby certified to the Circuit Court of Doddridge County, Business Court Division (Case No. 17-AA-2) and to the parties. The decision of the circuit court is hereby affirmed, in part; reversed, in part; and remanded. It is hereby ordered that the parties shall each bear their own costs. The Clerk is directed to remove this action from the docket of this Court.

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