

NAME OF CLAIMANT

71 - Upp, Sarah L.

Number of Acres: 103

Location: --Positions #89 to #94 and a small portion is outside of the Park area.

Roads: Two and one-half miles of good dirt roads to Elkton, the nearest shipping point.

Soil: Sandy loam of good depth and fertility. There are a few outcrops and much loose rocks. Moderate to steep slopes with westward exposure.

History of Tract and condition of timber: The tract was cut over for mineral timber and firewood. There is an open stand of yellow pine and hardwoods to 8" DBH. with an occasional yellow poplar and chestnut oak to 10" DBH.

Improvements: None.

Acreage and value of types:

| Types | Acreage | | Value per acre | Total Value |
|-----------|---------|---|----------------|-------------|
| Ridge: | | | | |
| Slope: -- | 103 | @ | \$3.00 | \$309.00 |

Cove:

Grazing Land:

Fields Restocking:

Cultivated Land:

Orchard:

Minerals:

| | | | | |
|------------------------------|--------|--|--|-----------------|
| Value of Land: \$ | 309.00 | | | |
| Value of Improvements: \$ | | | | 100.00 |
| Value of Orchard: \$ | | | | <u>\$409.00</u> |
| Value of Minerals: \$ | | | | |
| Value of Fruit: \$ | | | | |
| Value of Timber: \$ | | | | |
| Value of Wood: \$ | 100.00 | | | |
| Value per acre for tract: \$ | 3.97 | | | |

Incidental damages arising from the taking of this tract: \$ NONE

Geo. H. Penn CL ERK

Claim of Sarah L. Upp
In the Circuit Court of Rockingham County, Virginia, No. 1819, At Law.
The State Commission on Conservation and Development of the State of Virginia, Petitioner, vs. Cassandra Lawson Shinn et al

more or less, of land in Rockingham County, Virginia, Defendants.
The undersigned, in answer to the petition of the State Commission on Conservation and Development of the State of Virginia, and in response to the notice of condemnation awarded upon the filing of said petition and published in accordance with the order of the Circuit Court of Rockingham County, Virginia, asks leave of the Court to file this as his answer to said petition and to said notice.

My name is Sarah L. Upp
My post office address is Provident Forge, Virginia.

I claim a right, title, estate or interest in a tract or parcel of land within the area sought to be condemned, containing about 111 3/4 acres, on which there are the following buildings and improvements: none

This land is located about 1 miles from Elkton, Virginia, in the Honover Magisterial District of said County.

I claim the following right, title, estate or interest in the tract or parcel of land described above: (In this space claimant should say whether he is sole owner or joint owner, and if joint owner give names of the joint owners. If claimant is not sole or joint owner, he should set out exactly what right, title, estate or interest he has in or to the tract or parcel of land described above.)

Sole and fee simple owner

The land owners adjacent to the above described tract or parcel of land are as follows:
North Estate of Chas. H. Humberger
South Daughter Land
East "
West Samuel's Land

I acquired my right, title, estate or interest to this property about the year 1915 in the following manner:

By deed from R. H. Upp. D. B. 132. p. 47.

I claim that the total value of this tract or parcel of land with the improvements thereon is \$ 15,000. I claim that the total value of my right, title, estate or interest, in and to this tract or parcel of land with the improvements thereon is \$ 15,000.

I am the owner of none acres of land adjoining the above described tract or parcel of land but lying outside the Park area, which I claim will be damaged by the proposed condemnation of lands within the Park area, to the extent of \$ _____

(In the space below should be set out any additional statements or information as to this claim which claimant desires to make; and if practicable he should also insert here a description of the tract or parcel of land by metes and bounds).

Remarks: This land is situated adjacent to the Humberger mines at Elkton, and was formerly owned by United States Manganese Co. Company. Charts have been sunk on it, and it is proper. (Continue remarks if necessary on the back).

Witness my signature (or my name and mark attached hereto) this 29 day of May, 1930.

STATE OF VIRGINIA, COUNTY OF New Kent To-wit:

The undersigned hereby certifies that Sarah L. Upp the above named claimant personally appeared before him and made oath that the matters and things appearing in his above answer are true to the best of his knowledge and belief, this 29 day of May, 1930.

Rev. Lee
Clerk of the Court, or Special Investigator or Notary Public, or Justice of the Peace.

Filed in the Clerk's Office
Rockingham County, Va.
JUN 4 1931
Robert Smith, Clerk

County: Rockingham
District: Stonewall

#71 - Upp, Sarah L.

Acreage Claimed: 111 $\frac{1}{2}$ Assessed: 111 $\frac{1}{2}$ A. Deed: 111 $\frac{1}{2}$ \$1.00 etc
Value Claimed: \$15,000 " \$230.00 (1925) A small portion
is outside and the
survey was apparently
measurement.

Location: Positions #89 to #94 and a small
portion is outside of the park area.

Incumbrances, counter claims or laps: None known.

Soil: Sandy loam of good depth and fertility. There are a few
outcrops and much loose rocks; moderate to steep slopes
with westward exposure.

Roads: Two and one-half miles of good dirt roads to Elkton, the
nearest shipping point.

History of tract and condition of timber: The tract was cut over for
mineral timber and firewood. There is an open stand of
yellow pine and hardwoods to 8" DBH with an occasional
yellow poplar and chestnut oak to 10" DBH. The estimated
amount of 200 cords of fuelwood valued at 50¢ -- \$100.00.

Improvements: There is a old shaft for prospecting.

Value of land by types:

| <u>Type</u> | <u>Acreage</u> | <u>Value per acre</u> | <u>Total Value</u> |
|-------------|----------------|---------------------------|------------------------|
| Slope | 103 | \$3.00 | \$309.00 |

Total value of land \$309.00

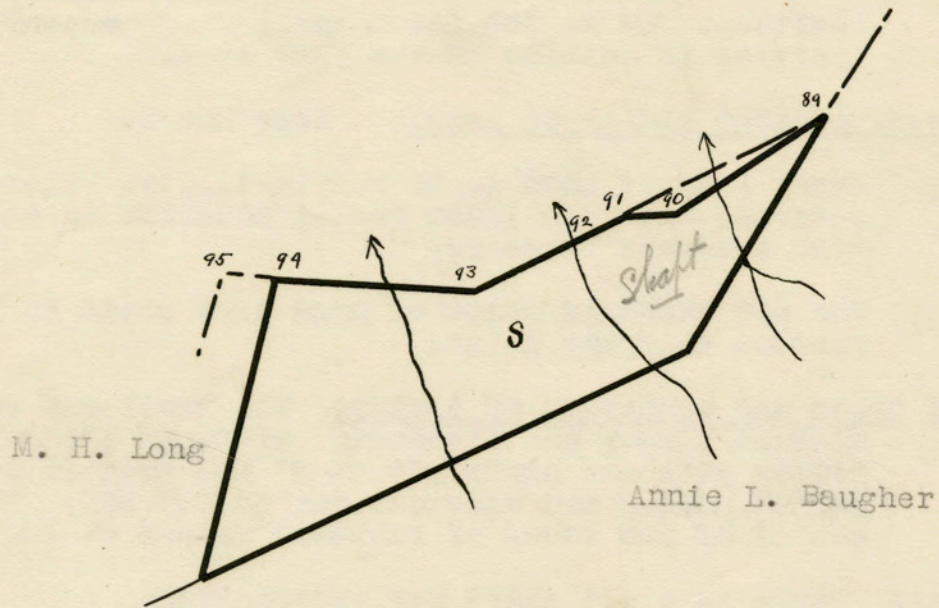
Total value of timber 100.00

Total value of tract 409.00

Average value per acre 3.97

#71 - Upp, Sarah L.

County: Rockingham
District: Stonewall



LEGEND

Slope

Scale - 1" = 20 chains

Claim of Sarah J. Upp
In the Circuit Court of Rockingham County, Virginia, No. _____, At Law.
The State Commission on Conservation and Development of the State of Virginia, Petitioner, vs. Cassandra Sampson Athens &c

more or less, of land in Rockingham County, Virginia, Defendants.
The undersigned, in answer to the petition of the State Commission on Conservation and Development of the State of Virginia, and in response to the notice of condemnation awarded upon the filing of said petition and published in accordance with the order of the Circuit Court of Rockingham County, Virginia, asks leave of the Court to file this as his answer to said petition and to said notice.

My name is Sarah J. Upp
My post office address is Wounded Knee, Virginia

I claim a right, title, estate or interest in a tract or parcel of land within the area sought to be condemned, containing about 111 3/4 acres, on which there are the following buildings and improvements: none

This land is located about 1 miles from Elkton Virginia, in the _____ Magisterial District of said County.

I claim the following right, title, estate or interest in the tract or parcel of land described above: (In this space claimant should say whether he is sole owner or joint owner, and if joint owner give names of the joint owners. If claimant is not sole or joint owner, he should set out exactly what right, title, estate or interest he has in or to the tract or parcel of land described above.)

Sole and fee simple owner

The land owners adjacent to the above described tract or parcel of land are as follows:

North Estate of Chas. W. Hausberger
South Saugher land
East " "
West Samuel Land

I acquired my right, title, estate or interest to this property about the year 1920 in the following manner:

By deed from S. J. Upp, D. B. 152, 1/4/29.

I claim that the total value of this tract or parcel of land with the improvements thereon is \$ 10,000. I claim that the total value of my right, title, estate or interest, in and to this tract or parcel of land with the improvements thereon is \$ 10,000.

I am the owner of none acres of land adjoining the above described tract or parcel of land but lying outside the Park area, which I claim will be damaged by the proposed condemnation of lands within the Park area, to the extent of \$ _____.

(In the space below should be set out any additional statements or information as to this claim which claimant desires to make; and if practicable he should also insert here a description of the tract or parcel of land by metes and bounds).

Remarks: This land is a tract adjacent to the Hausberger ruins at Elkton and was formerly owned by United States Engineers Company. That's how been built on it, but it is private property on nearby land. (Continue remarks if necessary on the back).

Witness my signature (or my name and mark attached hereto) this 29 day of May, 1930. (Signed) Sarah J. Upp

STATE OF VIRGINIA, COUNTY OF Rockingham, To-wit:

The undersigned hereby certifies that Sarah J. Upp the above named claimant personally appeared before him and made oath that the matters and things appearing in his above answer are true to the best of his knowledge and belief, this 29th day of May, 1930.

(Signed) S. G. Lee
Clerk of the Court, or Special Investigator or Notary Public, or Justice of the Peace.

APPRAISAL COMMISSIONERS OFFICE

~~FRONT ROYAL, VA~~

New Market, Va.,
June 3, 1931.

Mr. George Harnsberger,
Harrisonburg, Va.

Dear Sir:

Your letter of June 2nd received. I am returning Mrs. Sarah L. Upps' claim. I wish you would file this claim with the Clerk of the Court for Rockingham County. In due time you will receive notice when we will have the hearings, possibly at Elkton, Virginia.

With reference to the change in the boundary of the park it will necessitate an act of Congress to make any change, therefore, ~~XIK~~ there will be nothing done with reference thereto until the next session of Congress. I rather think that the hearings will begin the latter part of June or first of August in Rockingham County. I hope therefore it will not interfere with any of your Court work.

Very sincerely yours,

MAP:H

M. A. Price Commissioner of Appraisal.

*Law Office of
Geo. S. Harnsberger
Harrisonburg, Va.*

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA.

The State Commission on
Conservation and Development
of the State of Virginia

vs.

Cassandra Lawson Atkins and
others, and 52,501 acres of
land in Rockingham County.

In re exceptions of *Case 2. W.P.*

To the Hon. Philip Williams, Chairman of the Park
Land Arbitration Board.

In reply to your letter and call of August 8, 1933, beg
to say:

That copies of the papers heretofore filed in the above
matter are herewith handed you, and a like copy has already been
delivered to the State Commission on Conservation and Development
of the State of Virginia, with the exception of a copy of the claim
which Mr. Marsh, of the Commission, said was not needed.

Further answering your calls in their order:

- (1) The grounds of exception are fully set forth in the excep-
tions filed. Suffice it here to say that the basis of the excep-
tion is the failure of the Appraisal Board to allow any compensation
for the proven manganese mineral ores on the lands of exceptant .
- (2) The number of this claim on the county ownership map filed
in these proceedings is 21
- (3) The authority of counsel to act in these proceedings is at-
tached hereto.

Respectfully submitted,

Geo. S. Harnsberger
G.S.H.

Law Office of
Geo. S. Harnsberger
Harrisonburg, Va.

Aug. 12, 1933.

To the Hon. Philip Williams, Chairman of
the Park Land Arbitration Board;

This is to certify that I, Sarah L. Upp, have employed
Geo. S. Harnsberger, Attorney, of Harrisonburg, Virginia, to represent
me in all condemnation proceedings in connection with my lands
in the Shenandoah National Park Area.

Sara L Upp

IN THE CIRCUIT OF ROCKINGHAM COUNTY, VIRGINIA.

The State Commission on Conservation and Development
of the State of Virginia

vs.

Cassandra Lawson Atkins and others and 52,501 acres
of land in Rockingham County.

TO THE HON. H. W. BERTRAM, JUDGE OF SAID COURT.

The motion of Sarah L. Upp, praying said Court to disapprove and to decline to accept the findings of the Board of Appraisal Commissioners, heretofore appointed by said Court in this matter, wherein said Board reported under No. 71 of its findings, as filed in the Clerk's Office of said Court, that moveant only owns in Rockingham County 103 acres of land situate upon a spur of the Blue Ridge Mountains, about $2\frac{1}{2}$ miles south of the Town of Elkton, and that said land was worth approximately \$3.00 per acre.

The grounds of said motion are as follows:

(1) That the acreage allowed to Sarah L. Upp is erroneous, in that she is entitled to $111\frac{3}{4}$ acres instead of 103 acres. And, in the event only 103 acres is included in the Park area, then the Commission should have allowed incidental damages in connection with the $8\frac{3}{4}$ acres which would lie outside of the Park area, as that land would be of no practical value to the said Sarah L. Upp, since the chief value in all of this land is its mineral value, and the $8\frac{3}{4}$ acres would be too small for development purposes.

(2) That the price allowed for said land is inadequate and confiscatory, because no consideration is given to its value as a mineral producing property, said land being valued merely as rough, brushy, mountain land. This land has been prospected, shafts have been actually sunk to a considerable depth, and the

mineral worth of this land is indisputable, and the claim filed by the said Sarah L.Upp with the Appraisal Board states its reasonable worth.

(3) That the finding of said Board was based upon a mistake of law as to the nature and effect of the evidence produced before said Board by and on behalf of the said Sarah L.Upp.

The affidavits attached hereto are asked to be read in support of these exceptions.

(Signed) Sarah L. Upp
By Counsel.

(Signed) Geo. S. Harnsberger
Counsel.

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA.

The State Commission on
Conservation and Development
of the State of Virginia

vs.

Cassandra Lawson Atkins and others
and 52,501 acres of land
in Rockingham County.

The affidavit of R.W.Upp, to be read in connection with
the motion filed by Sarah L.Upp to have the findings of the Board
of Appraisal Commissioners disapproved in connection with its
finding No. 71.

State of Virginia,

County of New Kent, to-wit:

This day R.W.Upp personally appeared before me,

R W Lee

, a Notary Public in and for the
County aforesaid, in the State of Virginia, in my County afore-
said, and, being duly sworn, deposes and says:

I am well acquainted with the 111 $\frac{3}{4}$ acres of land now
owned by Sarah L.Upp, situate on a spur of the Blue Ridge Moun-
tain, near Elkton, Virginia. I was at one time the owner of
this tract of land, and am thoroughly acquainted with the mining
developments that took place thereon, and have been down in the
mines. The chief value of these lands consists in their mineral
worth. They are manganese ore-bearing land. They lie within
the manganese belt, along the western slope of the Blue Ridge
Mountains, adjacent to the Harnsberger manganese ore mines, and
there is no question about the ore-bearing properties of these
lands, nor is there any question about these lands containing
manganese ore in commercial quantities. The Board of Appraisal
Commissioners had all of this information given them, and yet they

have absolutely ignored all such evidence, and have not allowed any compensation for the ore at all. The claim filed by Sarah L. Upp in this matter clearly sets forth the amount due her which is believed to be reasonable. The Board of Appraisal Commissioners claim that only 103 acres of the land in question lies within the Park area. If this be true, then $8\frac{3}{4}$ acres lies just outside of the Park area. The Board of Appraisal Commissioners have not allowed anything for incidental damages in connection with the $8\frac{3}{4}$ acres of land. This should have been done, because the $8\frac{3}{4}$ acres of land is practically worthless apart from the larger tract, as the $8\frac{3}{4}$ acres will be too small for mining purposes.

(Signed) R. W. Upp

Subscribed and sworn to
before me this 24 day
of September, 1932.

(Signed) R. W. Lee
Notary Public.

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA.

The State Commission on Conservation and Development of the State of Virginia

vs.

Cassandra Lawson Atkins and others and 52,501 acres of land in Rockingham County.

TO THE HON. H.W. BERTRAM, JUDGE OF SAID COURT.

The motion of Sarah L. Upp, praying said Court to disapprove and to decline to accept the findings of the Board of Appraisal Commissioners, heretofore appointed by said Court in this matter, wherein said Board reported under No. 71 of its findings, as filed in the Clerk's Office of said Court, that moveant only owns in Rockingham County 103 acres of land situate upon a spur of the Blue Ridge Mountains, about 2 1/2 miles south of the Town of Elkton, and that said land was worth approximately \$3.00 per acre.

The grounds of said motion are as follows:

- (1) That the acreage allowed to Sarah L. Upp is erroneous, in that she is entitled to 111 3/4 acres instead of 103 acres. And, in the event only 103 acres is included in the Park area, then the Commission should have allowed incidental damages in connection with the 8 3/4 acres which would lie outside of the Park area, as that land would be of no practical value to the said Sarah L. Upp, since the chief value in all of this land is its mineral value, and the 8 3/4 acres would be too small for development purposes.
- (2) That the price allowed for said land is inadequate and confiscatory, because no consideration is given to its value as a mineral producing property, said land being valued merely as rough, brushy, mountain land. This land has been prospected, shafts have been actually sunk to a considerable depth, and the

Filed in the Clerk's Office
Rockingham County, Va.

SEP 27 1932

J. Robert Burchett Clerk

mineral worth of this land is indisputable, and the claim filed by the said Sarah L. Upp with the Appraisal Board states its reasonable worth.

(3) That the finding of said Board was based upon a mistake of law as to the nature and effect of the evidence produced before said Board by and on behalf of the said Sarah L. Upp.

The affidavits attached hereto are asked to be read in support of these exceptions.

Sarah L. Upp
By Counsel.

GEO. S. HARNSBERGER
Counsel.

Rockingham County, Va.
Filed in the Clerk's Office
1881
150438

The grounds of said motion are as follows:

(1) That the acreage allowed to Sarah L. Upp is erroneous, in that she is entitled to 11 1/2 acres instead of 103 acres, and in the event only 103 acres is included in the Park area, then the Commission should have allowed incidental damages in connection with the 8 1/2 acres which would be outside of the Park area, as that land would be of no practical value to the said Sarah L. Upp, since the chief value in all of this land is its mineral value, and the 8 1/2 acres would be too small for development purposes.

(2) That the price allowed for said land is inadequate and confiscatory, because no consideration is given to its value as a mineral producing property, said land being valued merely as rough, brushy, mountain land. This land has been protected

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA.

The State Commission on
Conservation and Development
of the State of Virginia

vs.

Cassandra Lawson Atkins and others
and 52,501 acres of land
in Rockingham County.

The affidavit of R.W.Upp, to be read in connection with
the motion filed by Sarah L.Upp to have the findings of the Board
of Appraisal Commissioners disapproved in connection with its
finding No. 71.

State of Virginia,
County of New Kent, to-wit:

This day R.W.Upp personally appeared before me,

R.W. Lee

, a Notary Public in and for the
County aforesaid, in the State of Virginia, in my County afore-
said, and, being duly sworn, deposes and says:

I am well acquainted with the 111 $\frac{3}{4}$ acres of land now
owned by Sarah L.Upp, situate on a spur of the Blue Ridge Moun-
tain, near Elkton, Virginia. I was at one time the owner of
this tract of land, and am thoroughly acquainted with the mining
developments that took place thereon, and have been down in the
mines. The chief value of these lands consists in their mineral
worth. They are manganese ore-bearing lands. They lie within
the manganese belt, along the western slope of the Blue Ridge
Mountains, adjacent to the Harnsberger manganese ore mines, and
there is no question about the ore-bearing properties of these
lands, nor is there any question about these lands containing
manganese ore in commercial quantities. The Board of Appraisal
Commissioners had all of this information given them, and yet they
have absolutely ignored all such evidence, and have not allowed

any compensation for the ore at all. The claim filed by Sarah L. Upp in this matter clearly sets forth the amount due her which is believed to be reasonable. The Board of Appraisal Commissioners claim that only 103 acres of the land in question lies within the Park area. If this be true, then $8\frac{3}{4}$ acres lies just outside of the Park area. The Board of Appraisal Commissioners have not allowed anything for incidental damages in connection with the $8\frac{3}{4}$ acres of land. This should have been done, because the $8\frac{3}{4}$ acres of land is practically worthless apart from the larger tract, as the $8\frac{3}{4}$ acres will be too small for mining purposes.

P. W. Upp

Subscribed and sworn to

before me this 24 day
of September, 1932.

[Signature]
Notary Public.

In re Arbitration agreements submitted to the Governor arising in or out of the condemnation proceedings pending in the Circuit Courts of Virginia under authority of the Shenandoah National Park Act.

State Commission on Conservation
and Development of the State of
Virginia

v.

Cassandra Lawson Atkins and others
and 52,501 acres of land in Rock-
ingham County.

Filed in the Clerk's Office
Rockingham County, Va.

AUG 28 1933

Robert Switzer Clerk

In re Exceptions of Sara L. Upp.

To the Hon. Philip Williams, Chairman of the
Park Land Arbitration Board.

In reply to the rules issued by said Arbitration Board
on August 16, 1933, and in reply to your call therein made, beg to
say:

(a) The number of the tract owned by exceptant and shown
on the map filed in this proceeding is 71.

(b) The acreage claimed in said tract is $111\frac{3}{4}$. The Ap-
praisal Board only allowed 103 acres.

The interest asserted by exceptant is the fee simple
ownership.

(c) As the land now under consideration is valuable
chiefly for its manganese ores, the requirements of this section
do not in their entirety apply. Suffice it here to say that the
Appraisal Board did not allow any compensation for the mineral
value of said property, but merely what they considered the prop-
erty worth as rough, brushy, mountain land. Nothing was allowed
as consequential damages for cutting off the $8\frac{3}{4}$ acres.

This land lies adjacent to the well known Harnsberger
mines, about $2\frac{1}{2}$ miles south of the Town of Elkton, Rockingham
County, Virginia, and about a half mile from the Norfolk and
Western Railroad. This land has been prospected, shafts have ac-

tually been sunk to a considerable depth, and the mineral worth of the land is indisputable, and is reasonably worth the \$10,000.00 claimed in the exceptions. This land lies in the ore bearing manganese belt along the western slope of the Blue Ridge Mountains, and there is no question but that these lands contain manganese ore in commercial quantities.

The \$10,000.00 claimed in this matter is not the full value of the ore on the property, as affiant is informed and avers that this land will produce at least 11,000 tons of ore to the acre, the Harnsberger mines having produced much more per acre, which ore is worth, on a royalty basis, one dollar per ton, but, as this property has to be further developed, nothing more is asked.

The 8 $\frac{3}{4}$ acres not taken by the Conservation Commission is worthless to exceptant, and exceptant asks for a proportionate allowance, or \$1,177.00.

Exceptant desires that this matter be heard ore tenus and along with the exceptions of Chas.H.Palmer and others, as the same general evidence will apply to each case.

Geo. S. Harnsberger,
Counsel. *Sara L. Upp*
By Counsel

State of Virginia,
County of New Kent, to-wit:

This day Sarah L. Upp personally appeared before me,
R. W. Lee, a Notary Public in and for the
County aforesaid, in the State of Virginia, and, being duly sworn,
deposes and says:

I have read the above statement, and believe
the statement of facts contained therein to be true.

Sara L. Upp

Subscribed and sworn to before me this 24 day of August, 1933.

R. W. Lee
Notary Public.

SUPLEE ENVELOPE CO., UPPER DARBY, PA.

No. 71

RETURN IN FIVE DAYS TO
J. ROBERT SWITZER, Clerk
Circuit Court of Rockingham County
HARRISONBURG · VIRGINIA

STATEMENT

OF) Geo. S. Harnsberger, p.q.

SARA L. UPP

Filed 8/28/33

STATEMENT OF COSTS, POSTAGE, ETC.:

Filed in the Clerk's Office
Rockingham County, Va.

SEP 9 1933

J. Robert Switzer Clerk

UPP, SARAH L.
71
ROCKINGHAM COUNTY

IN RE. ARBITRATION AGREEMENTS submitted to the Governor arising in or out of Condemnation Proceedings pending in the Circuit Court of Virginia under authority of the Shenandoah National Park Act.

SUMMARY STATEMENT OF PETITIONER:

EXCEPTANT: Upp, Sarah L.

ORIGINAL CLAIM: Acreage $111\frac{3}{4}$: Value \$15,000.00 : Inc. Damages None

VALUE PLACED ON TRACT BY PETITIONER'S APPRAISERS:

| <u>TRACT NO.</u> | <u>VALUE</u> | <u>INCIDENTAL DAMAGES</u> |
|------------------|--------------|---------------------------|
| 71 | \$409.00 | None |

BOARD OF APPRAISAL COMMISSIONERS FINDINGS:

MAP NUMBER OF TRACT: 71

VALUE OF TRACT:

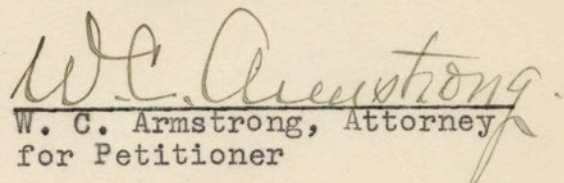
| <u>TRACT NO.</u> | <u>VALUE</u> | <u>INCIDENTAL DAMAGES</u> |
|------------------|--------------|---------------------------|
| 71 | \$409.00 | None |

The basic differences between Petitioner and this exceptant are as to the classification and value of the land and mineral rights.

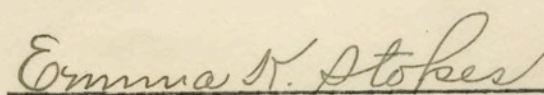
As to the classification of the land and the other elements of value, we submit that these matters are correctly set forth in the Work Sheet of the Board with reference to this case, and not as set forth in exceptant's statements. This Work Sheet is filed with the record, and a copy of this Work Sheet is submitted with copy of the record tendered herewith, and additional copies of the Work Sheet in this case will be furnished if desired.

OTHERSUBSTANTIAL POINTS OF DIFFERENCE:

The exceptants claims that this tract contains 111-3/4 acres, and that the Board reported only 104 acres. We do not concede this difference in acreage, and will submit evidence in due course in support of the findings of the Board of Appraisal Commissioners.


W. C. Armstrong, Attorney
for Petitioner

Subscribed to and verified before me this the 8th day of
September, 1933.


Emma K. Stokes, Notary Public