

NAME OF CLAIMANT

#225 - Roach, Robert - Estate

Number of Acres: 36

Location: Near Sandy Bottom.

Roads: Two miles of fair dirt road to Spotswood Trail near Swift Run; thence four miles to Elkton.

Soil: Sandy clay of fair depth and fertility with steep southwest slopes, and somewhat rocky in wooded portions.

History of Tract and condition of timber: A portion of this tract was cleared many years ago, grazed and cultivated since. The fields have been neglected in recent years and have grown up into brush. The wooded area has been cut over repeatedly in the past. The present stand consists of mixed oaks.

Improvements: None.

Acreage and value of types:

Types	Acreage		Value per acre	Total Value
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Ridge:

Slope:	16	@	\$3.00	\$48.00
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Cove:

Grazing Land:

Fields Restocking:	20	@	10.00	200.00
				<hr/>
				\$248.00

Cultivated Land:	36			
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Orchard:

Minerals:

Value of Land: \$ 248.00

Value of Improvements: \$

Value of Orchard: \$

Value of Minerals: \$

Value of Fruit: \$

Value of Timber: \$

Value of Wood: \$

Value per acre for tract: \$ 6.88

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

Geo. N. Pen CLERK.

NAME OF CLAIMANT

#225-a - Roach, Robert - Estate

Number of Acres: 1

Location: On Roach Mountain Road near Sandy Bottom.

Roads: Two miles of fair dirt road to Spotswood Trail near Swift Run; thence four miles to Elkton.

Soil: Sandy clay of good depth and poor fertility.

History of Tract and condition of timber: Building lot.

Improvements: Dwelling: Frame 16x22', 2 story, shingle roof, 4 rooms, log finish, poor condition, occupied by owner.

Acreage and value of types:

Types	Acreage	Value per acre	Total Value
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Ridge:

Slope:

Cove:

Grazing Land:

Fields Restocking:

Cultivated Land:	1	⊙	\$25.00	\$25.00
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Orchard:

Minerals:

Value of Land: \$ 25.00

Value of Improvements: \$ 275.00

Value of Orchard: \$

Value of Minerals: \$

275.00
\$300.00

Value of Fruit: \$

Value of Timber: \$

Value of Wood: \$

Value per acre for tract: \$ 300.00

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

Geo. H. Pen: CLERK.



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

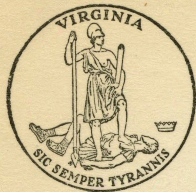
RICHMOND, VA.

August 25, 1934

This is to certify that I, J. M. Purcell, Treasurer of Virginia have this 25 day of August in accordance with an order of the circuit court of Rockingham County dated 8/23/34 in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins and others paid to J. Robert Switzer \$ 19.68 being in full settlement of tract # 225 in the above mentioned cause.

J. M. Purcell
Treasurer of Virginia.

By W. G. Young
DEPUTY TREASURER OF VIRGINIA



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

RICHMOND, VA.

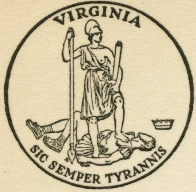
August 25, 1934

J Robert Switzer, Clerk

Received of J. M. Purcell, Treasurer of Virginia, the sum of \$ 19.68, in accordance with an order of the Circuit Court of the county of Rockingham entered on the 23rd day of August 1934, in the matter of the State Commission on Conservation and Development v _____
Cassandra Lawson Atkins and others, being full and complete settlement for the tract of land known in said proceeding as # 225.

J Robert Switzer

Sign original and duplicate
and return to the Treasurer
of Virginia.



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

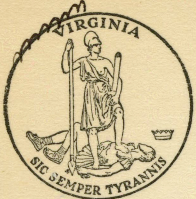
TREASURER'S OFFICE
RICHMOND, VA.

August 25, 1934

This is to certify that I, J. M. Purcell, Treasurer of Virginia have this 25 day of August in accordance with an order of the circuit court of Rockingham County dated 8/23/34 in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins and others paid to M. H. Harrison, Treasurer of Rockingham County \$ 1.57 being in full settlement of tract # 225. in the above mentioned cause.

J. M. Purcell
Treasurer of Virginia.

By W. G. Young



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE
RICHMOND, VA.

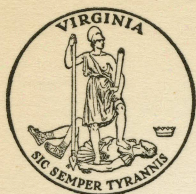
August 25, 1934

M. H. Harrison, Treasurer of Rockingham County

Received of J. M. Purcell, Treasurer of Virginia, the sum of \$ 1.57, in accordance with an order of the Circuit Court of the county of Rockingham entered on the 23rd day of August 1934, in the matter of the State Commission on Conservation and Development v _____ Cassandra Lawson Atkins and others, being full and complete settlement for the tract of land known in said proceeding as # 225.

M. H. Harrison
Treasurer of Rockingham County

Sign original and duplicate
and return to the Treasurer
of Virginia.



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

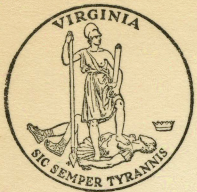
TREASURER'S OFFICE
RICHMOND, VA.

August 25, 1934

This is to certify that I, J. M. Purcell, Treasurer of Virginia have this 25 day of August in accordance with an order of the circuit court of Rockingham County dated 8/23/34 in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins and others paid to Sigourney Shiflett or to her Attorneys, Hammer & Hammer \$ 33.03 being in full settlement of tract # 225 in the above mentioned cause.

J. M. Purcell
Treasurer of Virginia.

By W. H. Young
DEPUTY TREASURER OF VIRGINIA



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

RICHMOND, VA.

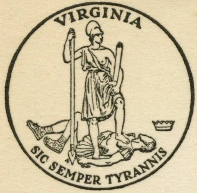
August 25, 1934

Sigourney Shiflett or to her Attorneys, Hammer & Hammer

Received of J. M. Purcell, Treasurer of Virginia, the sum of \$ 33.03, in accordance with an order of the Circuit Court of the county of Rockingham entered on the 23rd day of August 1934, in the matter of the State Commission on Conservation and Development v _____ Cassandra Lawson Atkins and others, being full and complete settlement for the tract of land known in said proceeding as # 225.

*Hammer & Hammer
attys for Sigourney Shiflett*

Sign original and duplicate
and return to the Treasurer
of Virginia.



JOHN M. PURCELL
TREASURER OF VIRGINIA

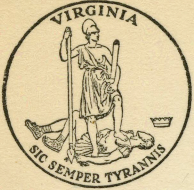
Commonwealth of Virginia

TREASURER'S OFFICE
RICHMOND, VA.

August 25, 1934

This is to certify that I, J. M. Purcell, Treasurer of Virginia have this 25 day of August in accordance with an order of the circuit court of Rockingham Co. dated 8/23/34 in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins and others Sylvanious Roach, Sigourney Shiflett, Ruby Roach Collier, paid to Nellie R. Roach, and Mark Roach, or to their Attorneys, Hammer & Hammer \$ 193.72 being in full settlement of tract # 225 in the above mentioned cause.

J. M. Purcell
Treasurer of Virginia.
By W. H. Young
DEPUTY TREASURER OF VIRGINIA



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE
RICHMOND, VA.

August 25, 1934

Sylvanious Roach, Sigourney Shiflett, Ruby Roach Collier,
Nellie R. Roach, and Mark Roach, or to their attorneys,
Hammer & Hammer

Received of J. M. Purcell, Treasurer of
Virginia, the sum of \$ 193.72, in accordance
with an order of the Circuit Court of the county
of Rockingham entered on the 23rd day
of August 1934, in the matter of the State
Commission on Conservation and Development v _____
Cassandra Lawson Atkins and others, being
full and complete settlement for the tract of land
known in said proceeding as # 225.

*Hammer & Hammer attys
Sylvanious Roach, Sigourney Shiflett,
Ruby Roach Collier, Nellie R Roach
and Mark Roach.*

Sign original and duplicate
and return to the Treasurer
of Virginia.



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

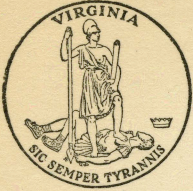
RICHMOND, VA.

August 25, 1934

This is to certify that I, J. M. Purcell, Treasurer of Virginia have this 25 day of August in accordance with an order of the circuit court of Rockingham Co. dated 8/23/34 in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins and others paid to M. H. Harrison, Treasurer of Rockingham Co. \$ 1.58 being in full settlement of tract # 225-A in the above mentioned cause.

John M. Purcell
Treasurer of Virginia.

W. F. Young
DEPUTY TREASURER OF VIRGINIA



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

RICHMOND, VA.

August 25, 1934

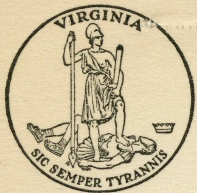
M. H. Harrison, Treasurer of Rockingham Co.

Received of J. M. Purcell, Treasurer of Virginia, the sum of \$ 1.58, in accordance with an order of the Circuit Court of the county of Rockingham entered on the 23rd day of August 1934, in the matter of the State Commission on Conservation and Development v. Cassandra Lawson Atkins and others, being full and complete settlement for the tract of land known in said proceeding as # 225-A.

M. H. Harrison
Treasurer of Rockingham County.

Robert Roach
Proda "

Sign original and duplicate
and return to the Treasurer
of Virginia.



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

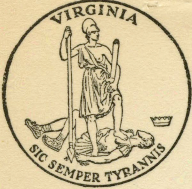
RICHMOND, VA.

August 25, 1934

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J. M. Purcell
Treasurer of Virginia.

G. W. Young
DEPUTY TREASURER OF VIRGINIA



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

RICHMOND, VA.

August 25, 1934

Sylvanious Roach, Sigourney Shiflett, Ruby Collier,
Nellie R. Roach, Mark Roach and Arnie Roach or to
their Attorneys, Hammer & Hammer

Received of J. M. Purcell, Treasurer of
Virginia, the sum of \$ 242.75, in accordance
with an order of the Circuit Court of the county
of Rockingham entered on the 23rd day
of August 1934, in the matter of the State
Commission on Conservation and Development v _____
Cassandra Lawson Atkins and others, being
full and complete settlement for the tract of land
known in said proceeding as # 225-A.

Hammer & Hammer
attorneys for Sylvanious Roach Sigourney
Shiflett, Ruby Collier, Nellie R. Roach
and Arnie Roach

Sign original and duplicate
and return to the Treasurer
of Virginia.



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

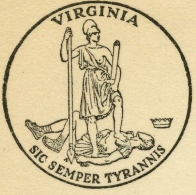
TREASURER'S OFFICE
RICHMOND, VA.

August 25, 1934

This is to certify that I, J. M. Purcell, Treasurer of Virginia have this 25 day of August in accordance with an order of the circuit court of Rockingham Co. dated 8/23/34 in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins and others paid to Sigourney Shiflett or to her Attorneys, Hammer & Hammer \$ 34.40 being in full settlement of tract # 225-A in the above mentioned cause.

J. M. Purcell
Treasurer of Virginia.

By W. L. Young
DEPUTY TREASURER OF VIRGINIA



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

RICHMOND, VA.

August 25, 1934

Sigourney Shiflett or to her Attorneys, Hammer & Hammer

Received of J. M. Purcell, Treasurer of Virginia, the sum of \$ 34.40, in accordance with an order of the Circuit Court of the county of Rockingham entered on the 23rd day of August 1934, in the matter of the State Commission on Conservation and Development v _____ Cassandra Lawson Atkins and others, being full and complete settlement for the tract of land known in said proceeding as # 225-A.

*Hammer & Hammer
attys to Sigourney Shiflett*

Sign original and duplicate
and return to the Treasurer
of Virginia.



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE
RICHMOND, VA.

August 25, 1934

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J. M. Purcell
Treasurer of Virginia.

E. W. G. Garing
DEPUTY TREASURER OF VIRGINIA



JOHN M. PURCELL
TREASURER OF VIRGINIA

Commonwealth of Virginia

TREASURER'S OFFICE

RICHMOND, VA.

August 25, 1934

J. Robert Switzer

Received of J. M. Purcell, Treasurer of Virginia, the sum of \$ 21.27, in accordance with an order of the Circuit Court of the county of Rockingham entered on the 23rd day of August 1934, in the matter of the State Commission on Conservation and Development v _____ Cassandra Lawson Atkins and others, being full and complete settlement for the tract of land known in said proceeding as # 225 -A.

Sign original and duplicate
and return to the Treasurer
of Virginia.

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County: Rockingham
District: Stonewall

#225 - Roach, Robert - Estate

Acreage Claimed: Assessed: 36 A-56 P. Deed

Value Claimed: " \$140.00 "

Location: Near sandy bottom.

Incumbrances, counter claims or laps: None known.

Soil: Sandy clay of fair depth and fertility with steep southwest slopes, and some what rocky in wooded portions.

Roads: Two miles of fair dirt road to Spotswood Trail near Swift Run; thence four miles to Elkton.

History of tract and condition of timber: A portion of this tract was cleared many years ago, grazed and cultivated since. The fields have been neglected in recent years and have grown up into brush. The wooded area has been cut over repeatedly in the past. The present stand consists of mixed oaks. It is estimated to cut an average of 6 cords of fuelwood per acre or a total of 26 cords valued @ 50¢ -- \$48.00

Improvements: None.

Value of land by types:

Type	Acreage	Value per acre	Total Value
Slope	16	\$3.00	\$48.00
F r	20	8.00	160.00
	<u>36</u>		<u>208.00</u>

Total value of land \$208.00
 Total value of improvements --
 Total value of timber 48.00
 Total value of tract 256.00
 Average value per acre 7.11

78

County: Rockingham
District: Stonewall

#225-a- Roach, Robert

Acreage Claimed: Assessed: 36 A. 56 P. Deed 36 A - 56 P.

Value Claimed: " \$140.00 " Consideration unknown. (This inclu. this other tract)

Location: On Roach mountain road near sandy bottom.

Incumbrances, counter claims or laps: None known.

Soil: Sandy clay of good depth and poor fertility

Roads: Two miles of fair dirt road to Spotswood Trail near Swift Run; thence four miles to Elkton.

History of tract and condition of timber: Building lot.

Improvements: Dwelling: Frame 16x22', 2 story, shingle roof, 4 rooms, log finish, poor condition, occupied by owner -- \$200.00

Value of land by type:

<u>Type</u>	<u>Acreage</u>	<u>Value per acre</u>	<u>Total Value</u>
Building lot.	1	\$10.00	\$10.00

Total value of land	\$10.00
Total value of improvements	<u>200.00</u>
Total value of tract	210.00
Average value per acre	210.00

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA

THE STATE COMMISSION ON CONSERVATION AND DEVELOPMENT OF THE STATE
OF VIRGINIA

vs.

In re- Tract 225 A.

CASSANDRA LAWSON ATKINS Et Als, and 52,561 Acres of Land More or
Less in Rockingham County, Virginia.

On this, the 23 day of August, 1934, came Sylvan-
ious Roach, Sigourney Shiflett, Ruby Roach Collier, Nellie R. Roach,
Mark Roach and Arnie Roach, the only children and Heirs at Law of
Rhoda Roach, deceased, and on their motion leave is granted them
to file their application for the payment to them of \$300.00, the
amount of the award of condemnation for tract No. 225A as set forth
upon the plat of the Board of Appraisal Commissioners of Rockingham
County, heretofore paid into the Court, and it appearing from the
report of the Board of Appraisal Commissioners heretofore filed in
this cause, and in the Petition for Judgment and condemnation enter-
ed herein, that the Petitioners, as the Heirs of Rhoda Roach, deceas-
ed, are invested with a superior or better right and claim or title
in and to the said tract of land No. 225A, and that Petitioners are
entitled to share in the funds arising from the condemnation of
said property equally, after the payment of the taxes due thereon.

And it further appearing that there is due ^{Robert}~~John R.~~
Switzer, Clerk of the Circuit Court of Rockingham County \$21.27,
principal, interest and penalties upon taxes for the years 1923,
1929, 1930, 1931, and 1932, and that there is due to M. H. Harrison,
Treasurer of Rockingham County \$1.58 taxes for the year of 1933, on
said land; and it still further appearing to the Court that Sigouney
Shiflett, one of the heirs and distributees of the Estate of Rhoda
Roach, paid the taxes on the said lands for the years 1919, 1920,
1921, 1922, 1924, 1925, 1926, 1927, and 1928, and that she is entitl-
ed to have said sum paid from the proceeds arising from the condemna-
tion of the lands thereof, and that the sum so due her is \$34.40,

and that the remainder of the fund should be equally divided between Petitioners, it is accordingly adjudged and ordered that there be paid by the Treasurer of Virginia, unto J. Robert Switzer \$21.27 representing the taxes, penalties and interest for the years 1923, 1929, 1930, 1931, and 1932, to M. H. Harrison, Treasurer of Rockingham County, the sum of \$1.58 taxes for the year 1933, and to Sigourney Shiflett or to Hammer & Hammer, her Attorneys, the sum of \$34.40 being the amount of taxes, interest and penalties paid by her for the years 1919, 1920, 1921, 1922, 1924, 1925, 1926, 1927, and 1928, and that the remaining \$242.75 be paid to said Petitioners or to Hammer & Hammer, their Attorneys, and it is further ordered that the Clerk of this Court be, and is hereby directed to transmit a certified copy of this order to the Treasurer of Virginia, who shall pay to the said J. Robert Switzer, the sum of \$21.27, to M. H. Harrison, Treasurer of Rockingham County \$1.58, to Sigourney Shiflett or to her Attorneys, Hammer & Hammer \$34.40, and to Sylvanious Roach, Sigourney Shiflett, Ruby Collier, Nellie R. Roach, Mark Roach and Arnie Roach or to their Attorneys, Hammer & Hammer, the remaining \$242.75 being payment in full of the judgment in rem entered against said Tract No. 225A as aforesaid, taking from the said several parties receipts therefor, and certifying such payments to the Clerk of the Court for appropriate entry as required by law.

*EW
HWB*

*20
245*

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA

THE STATE COMMISSION ON CONSERVATION AND DEVELOPMENT OF THE STATE
OF VIRGINIA

vs. }

June Tract # 225A

CASSANDRA LAWSON ATKINS Et Als, and 52, 561 Acres of Land.

To the Honorable H. W. Bertram, Judge of the Circuit
Court of Rockingham County, Virginia.

The Petition of Sylvanious Roach, Sigourney Shiflett,
Ruby Roach Collier, Nellie R. Roach, Mark Roach and Arnie Roach
respectfully represents:

That Joseph Roach and wife, by deed dated November 6,
1916, and of record in the Clerk's Office of Rockingham County, in
Deed Book 106, at page 233, conveyed to Rhoda Roach, a tract of land
containing 1 acre, lying in Warkin Hollow, in Stonewall District of
Rockingham County, Virginia. A copy of said deed is here filed,
marked "Exhibit A", and is prayed to be read as a part hereof.

That Rhoda Roach died intestate in Rockingham County,
on or about 1918, leaving surviving her the following children, to-
wit: Sylvanious Roach, Sigourney Shiflett, Ruby Roach Collier, Nel-
lie R. Roach, Mark Roach, and Arnie Roach, and that the children
mentioned above constitute all of her heirs at law.

That the said 1 acre of land, lies wholly within the
outside boundaries of the land condemned in the aforesaid cause for
Park Purposes, and is known and described on the Plat of the County
Ownership Map as tract No. 225A, which said land has been condem-
ed ^{not} in the name of ^{Rhoda Roach} your Petitioners' mother, ^{but of} ~~Rhoda~~ ^{this father} Roach, as will
be more fully seen from the report of the said Board of Appraisal
Commissioners appointed in said cause.

Your Petitioners would further show that they are
now the owners by inheritance, of the fee simple ^{title} to the said land,
and are entitled to the fund arising from the condemnation thereof,
after the payment of proper charges thereon.

Your Petitioners would further represent that Sigourney Shiflett has paid the taxes resting upon the said property for the years 1919, 1920, 1921, 1922, 1924, 1925, 1926, 1927, and 1928, and is entitled to have the amount she has paid for taxes repaid to her with interest upon the several sums so paid from the date of such payments, out of the fund arising from the condemnation of said lands; that there be paid to J. R. Switzer, Clerk of the Court, the sum of \$21.27, Taxes for the years 1923, 1929, 1930, 1931 and 1932, with the costs accrued thereon, and to M. H. Harrison, Treasurer of Rockingham County, the sum of \$1.58 Taxes for the year 1933. A statement of the Taxes, along with the original tax tickets, ^{admitted by Esquire Superior} for the years mentioned, is attached hereto, upon which the interest has been calculated to August 20, 1934, and Petitioners pray that after the payment of the Taxes due to Virginia, said sum shall be paid her out of the fund coming to Petitioners, and that the remainder of the said fund, after the payment of charges thereon, be paid to those entitled thereto.

Your Petitioners would further show unto the Court that a judgment in rem has been entered in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins Et Als, and 52, 561 Acres of land in Rockingham County, condemning to the said Commission, the fee simple title to the aforesaid tract of land known as No. 225A, as described, numbered and delineated on the report and map filed in the said cause, in accordance with the findings of the Board of Appraisal Commissioners for the sum of \$340.00.

Your Petitioners would further represent that they have the superior right and title to the said land; that no persons other than Petitioners, have any interest therein; that the State Commission on Conservation and Development of the State of Virginia, has paid unto the Treasurer of Virginia, in satisfaction of the said judgment in rem, the sum of \$340.00, which said sum should be disbursed as hereinbefore set forth.

Wherefore, your Petitioners prays that the Treasurer of Virginia, be directed to pay, first, the Taxes due Virginia; second, the Taxes advanced by Sigourney Shiflett with interest on the several sums until paid, the costs of this proceeding, and that the remainder of said sum be paid Petitioners, or to their counsel, Hammer & Hammer, and that such other, further and general relief be given as the nature of the case may require or to the Court may seem proper, and they will ever pray &c.

Sylvanus Roach

Sigourney Shiflett

Ruby Roach Creek

Maria R Roach

Mark Roach

Anna Roach

BY COUNSEL

Hammer & Hammer
COUNSEL

VIRGINIA

CITY OF HARRISONBURG, to-wit:

I, Bessie M. Cooke, a Notary Public, in and for the City of Harrisonburg, State of Virginia, do certify that Sigourney Shiflett, whose name is signed on the margin hereof, for the purpose of identification, this day personally appeared before me in my said County and made oath that the matters stated in the foregoing petition are true.

Given under my hand this 17th day of May, 1934.

Bessie M. Cooke
NOTARY PUBLIC

My Commission expires on the 29 day of June

19 35.

*Witness to Signature
W. C. Shiflett
Sigourney Shiflett*

TAXES RHODA ROACH LOT

1919	Pin. Taxes	\$0.95	pd. June 5/20	Int. to Aug. 20/34/	^{.86}	Total	\$1.81
1920	Pin. Taxes	.96	pd. Apr.29/22	Int. to 8/20/34	.81	Total	1.77
1921	Pin. Taxes	2.68	pd. May 6/22	Int. to 8/20/34	2.08	Total	4.76
1922	Pin. Taxes	2.75	pd. June25/23	Int. to 8/20/34	1.97	Total	4.72
1924	Pin. Taxes	2.88	pd. May 1/25	Int. to 8/20/34	1.73	Total	4.61
1925	Pin. Taxes	2.92	pd. May 1/26	Int. to 8/20/34	1.58	Total	4.50
1926	Pin. Taxes	3.08	pd. Nov.19/27	Int. to 8/20/34	1.48	Total	4.56
1927	" Taxes	2.63	pd. Dec. 22/28	Int. to 8/20/34	1.10	Total	3.73
1928	" Taxes	2.90	pd. Aug. 22/29	Int. to 8/20/34	1.04	Total	<u>3.94</u>
				Total			\$34.40

M Roach Rhoda Blue Ridge
 1919 To J. G. MYERS, Treasurer of Rockingham County, Dr. Stonewall District

Subjects of Taxation	VALUATION	Rate of State Tax Per \$100	AMOUNT OF STATE TAX	CO. AND DIST. LEVIES		Intangibles .30
				Rl. Est. & Tang. Property	TOTAL	
				Co. Purposes .10		
				Co. Schools .15		
				Co. Roads .43		
				Bond and Int. .03		
				Dist. Schools .50		
				Dist. Roads .35		
				Total \$1.56		
CAPITATION TAX						
Real Estate A R P		.25				
Real Estate 1 A 0 R 0 P	50.	.25	13		78	91
Real Estate A R P		.25				
Tangible Personal Property, Sched. B.		.25				
Intangible Pers'l Prop., Classes 1, 3 and 5		.80				
Intangible Personal Prop., Class 4, Money		.20				
Intangible Personal Property, Class 6		.35				
Intangible Personal Property, Class 2		.85				
TOTAL						91
Five per-cent Penalty for non-payment Before December 31, 1919						04
Total Tax and Penalty						95

M Roach Rhoda Blue Ridge
 1920 To J. G. MYERS, Treasurer of Rockingham County, Dr. Stonewall District

Subjects of Taxation	VALUATION	Rate of State Tax Per \$100	AMOUNT OF STATE TAX	CO. & DIS. LEVIES		Intangibles .30
				Rl. Est. & Tang. Pr'p.	TOTAL	
				Co. Purposes .25		
				Co. Schools .10		
				Co. Roads .45		
				Bonds and Int. .03		
				Dist. Schools .40		
				Dist. Roads .35		
				Total \$1.58		
CAPITATION TAX						
Real Estate A R P		.25				
Real Estate 1 A 0 R 0 P	50	.25	13		79	92
Real Estate A R P		.25				
Tangible Personal Prop., Sched. B.		.25				
Intangible Pers'l Prop., Class 1		.80				
Intangible Pers'l Prop., Class 3		.80				
Intangible Pers'l Prop., Class 5		.80				
Intangible Pers'l Prop., Class 4, Money		.20				
Intangible Pers'l Prop., Class 6		.35				
Intangible Pers'l Prop., Class 2		.85				
TOTAL						92
Five per-cent Penalty for non-payment Before December 1, 1920						04
Total Tax and Penalty						96

M Roach Rhoda Blue R
 1921 To J. G. MYERS, Treasurer of Rockingham County, Dr. Stonewall District

Subjects of Taxation	VALUATION	Rate of State Tax Per \$100	AMOUNT OF STATE TAX	CO. AND DIST. LEVIES		Intangibles .30
				Rl. Est. & Tang. Property	TOTAL TAX	
				Co. Purposes .15		
				Co. Schools .15		
				Co. Roads .30		
				Bonds and Int. .03		
				Dist. Schools .50		
				Dist. Roads .32		
				Total \$1.45		
CAPITATION TAX						
Real Estate A R P		.25				
Real Estate 1 A 0 R 0 P	150	.25	37		2 18	2 53
Real Estate A R P		.25				
Tangible Personal Property, Schedule B.		.25				
Intangible Pers'l Prop., Class 1		.80				
Intangible Pers'l Prop., Class 3		.80				
Intangible Pers'l Prop., Class 5		.80				
Intangible Pers'l Prop., Class 4, Money		.20				
Intangible Pers'l Prop., Class 6		.35				
Intangible Pers'l Prop., Class 2		.85				
TOTAL						2 63
Five per-cent Penalty for non-payment Before December 1, 1921						05
Total Tax and Penalty						2 68

M Roach Rhoda Stonewall District
 1922 To J. G. MYERS, Treasurer of Rockingham County, Va., Dr.

TAXES AND LEVIES, 1922		VALUATION	Rate of State Tax Per \$100	Co. and Dist. Levies, El. Est. & Tang. Property		TOTAL TAX		
Subjects of Taxation				County Purposes	County Roads		County Schools	Est. & Tang. Property Bonds and Interest
County Rate of Intangibles	.20							
CAPITATION TAX								
Real Estate	1 A 0 R 0 P	150	.25	37	235	272		
Real Estate	A R P		.25					
Real Estate	A R P		.25					
Tangible Personal Property, Schedule B.			.25					
Intangible Pers'l Prop., Class 1			.35					
Intangible Pers'l Prop., Class 5			.80					
Intangible Pers'l Prop., Class 4, Money			.20					
Intangible Pers'l Prop., Class 6			.35					
Intangible Pers'l Prop., Class 2			.85					
TOTAL								
Five per-cent Penalty for non-payment Before December 1, 1922								13
Total Tax and Penalty								275

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M Roach Rhoda Stonewall District
 1924 To J. A. GARBER, Treasurer of Rockingham County, Va., Dr.

TAXES AND LEVIES, 1924		VALUATION	Rate of State Tax Per \$100	County Purposes		District Roads	TOTAL TAX
Subjects of Taxation				County Purposes	County Roads	County Schools	
CAPITATION TAX							
Real Estate	1 A 0 R 0 P	150	.25	38	236	274	
Real Estate	A R P		.25				
Real Estate	A R P		.25				
Tangible Personal Property, Schedule B.			.25				
Intangible Pers'l Prop., Class 1			.35				
Intangible Pers'l Prop., Class 5			.80				
Intangible Pers'l Prop., Class 4, Money			.20				
Intangible Pers'l Prop., Class 6			.35				
Intangible Pers'l Prop., Class 2			.85				
TOTAL				38	236	274	
Five per-cent Penalty for non-payment Before December 1, 1924							14
Total Tax and Penalty							288

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M Roach Rhoda Stonewall District
 1925 To J. A. GARBER, Treasurer of Rockingham County, Va., Dr.

TAXES AND LEVIES, 1925		VALUATION	Rate of State Tax Per \$100	County Purposes		District Roads	TOTAL TAX
Subjects of Taxation				County Purposes	County Roads	County Schools	
CAPITATION TAX							
Real Estate	1 A 0 R 0 P	150	.25	38	240	278	
Real Estate	A R P		.25				
Real Estate	A R P		.25				
Tangible Personal Property, Schedule B.			.25				
Intangible Pers'l Prop., Class 1			.35				
Intangible Pers'l Prop., Class 5			.80				
Intangible Pers'l Prop., Class 4, Money			.20				
Intangible Pers'l Prop., Class 6			.35				
Intangible Pers'l Prop., Class 2			.85				
Merchants Capital							
TOTAL				38	240	278	
Five per-cent Penalty for non-payment Before December 1, 1925							14
Total Tax and Penalty							292

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<p>In re Rhada Roach, Heirs</p>
<p><u>Tract No. 225 A.</u></p>
<p>State Commission on Conservation and Development of</p>
<p>of</p>
<p>Cassandra Lawson Atkins <u>et al</u></p>
<p>LAW OFFICES OF HAMMER & HAMMER ATTORNEYS AND COUNSELORS AT LAW 204-5 FIRST NATIONAL BANK BLDG. HARRISONBURG, VA.</p>

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA

THE STATE COMMISSION ON CONSERVATION AND DEVELOPMENT OF THE STATE
OF VIRGINIA

vs. In Re- Tract No. 225

CASSANDRA LAWSON ATKINS Et Als, and 52, 561 Acres of Land More or
Less, IN ROCKINGHAM COUNTY, VIRGINIA

On this day, the 23^d day of August, 1934, came Sylvanious Roach, Sigourney Shiflett, Ruby Roach Collier, Nellie R. Roach ~~and~~ ^{and} Mark Roach, the only children and Heirs at Law of Robert D. Roach, deceased, and on their motion, leave is granted them to file their application for the payment to them of \$248.00, the amount of the award of condemnation for tract No. 225, as set forth upon the Plat of the Board of Appraisal Commissioners of Rockingham County, heretofore paid into the Court, and it appearing from the report of the Board of Appraisal Commissioners heretofore filed, in this cause, and in the Petition for Judgment and condemnation entered herein, that the Petitioners, as the Heirs of Robert D. Roach, deceased, ^{are} ~~is~~ invested with a superior or better right and claim or title in and to the said tract of land No. 225, and that Petitioners are entitled to share in the funds arising from the condemnation of said property equally, after the payment of the taxes due thereon.

And it further appearing that there is due, J. Robert Switzer, Clerk of the Circuit Court of Rockingham County, \$19.68 principal, interest and penalties upon taxes for the years 1923, 1929, 1930, 1931 and 1932, and that there is due to M. H. Harrison, Treasurer of Rockingham County \$1.57 taxes for the year of 1933, on said land; and it still further appearing to the Court that Sigourney Shiflett, one of the Heirs and Distributees of the Estate of Robert D. Roach, paid the taxes on the said lands for the years 1919, 1920, 1921, 1922, 1924, 1925, 1926, 1927, and 1928, ^{and that} she is entitled

to have said sum paid from the proceeds arising from the condemnation of the lands thereof, and that the sum so due her is \$33.03; and that the remainder of the fund should be equally divided between Petitioners; it is accordingly adjudged and ordered that there be paid by the Treasurer of Virginia unto J. Robert Switzer, Clerk, \$19.68 representing the taxes, penalties and interest for the years 1923, 1929, 1930, 1931, and 1932; to M. H. Harrison, Treasurer of Rockingham County, the sum of \$1.57 taxes for the year 1933, and to Sigourney Shiflett or to Hammer & Hammer, her Attorneys, the sum of \$33.03, being the amount of taxes, interest and penalties paid by her for the years 1919, 1920, 1921, 1922, 1924, 1925, 1926, 1927, and 1928, and that the remaining \$193.72 be paid to said Petitioners or to Hammer & Hammer, their Attorneys, and it is still further ordered that the Clerk of this Court be, and is hereby directed to transmit a certified copy of this order to the Treasurer of Virginia, who shall pay to the said J. Robert Switzer the sum of \$19.68, to M. H. Harrison, Treasurer of Rockingham County \$1.57, to Sigourney Shiflett or to her Attorneys, Hammer & Hammer, \$33.03, and to Sylvanious Roach, Sigourney Shiflett, Ruby Roach Collier, Nellie R. Roach, and Mark Roach, or to their Attorneys Hammer & Hammer, the remaining \$193.72 being payment in full of the Judgment in rem entered against said tract No. 225 as aforesaid, taking from the said several parties receipts therefor, and certifying such payments to the Clerk of this Court for appropriate entry as required by law.

*ant
of WTB*

*20
244*

IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA

THE STATE COMMISSION ON CONSERVATION AND DEVELOPMENT OF THE STATE
OF VIRGINIA

vs.

CASSANDRA LAWSON ATKINS Et Als, and 52,561 Acres of Land.

To the Honorable H. W. Bertram, Judge of the Circuit
Court of Rockingham County, Virginia.

The Petition of Sylvanious Roach, Sigourney Shiflett,
Ruby Roach Collier, Nellie R. Roach, and Mark Roach respectfully
represents:

That George W. Shiflett and wife, by deed dated Nov-
ember 26, 1910, and of record in the Clerk's office of Rockingham
County in Deed Book 92, at page 491, conveyed to Robert D. Roach,
a tract of land containing 36 acres 1 rood and 16 poles, lying in
Warkin Hollow, in Stonewall District of Rockingham County, Virginia.
A copy of said deed is here filed marked "Exhibit A", and is prayed
to be read as a part hereof.

That Robert D. Roach died intestate in Rockingham
County, on or about 1912, leaving surviving him his wife, Rhoda D.
Roach and the following children, to-wit: Sylvanious Roach, Sig-
ourney Shiflett, Ruby Roach Collier, Nellie R. Roach and Mark Roach,
and that the children mentioned above constitute all of his heirs
at law. That after the death of the said Robert D. Roach, Rhoda
D. Roach departed this life in 1918.

That the said 36 acres, 1 rood and 16 poles of land,
lies wholly within the outside boundaries of the land condemned in
the aforesaid cause for Park Purposes, and is known and described
on the plat of the County Ownership Map as tract No. 225, which
said land has been condemned in the name of your Petitioners' fa-
ther, Robert D. Roach, as will be more fully seen from the report
of the said Board of Appraisal Commissioners appointed in said cause.

Your Petitioners would further show that they are now the owners by inheritance, of the fee simple to the said land, and are entitled to the fund arising from the condemnation thereof, after the payment of proper charges thereon.

Your Petitioners would further represent that Sigourney Shiflett has paid the taxes resting upon the said property for the years 1919, 1920, 1921, 1922, 1924, 1925, 1926, 1927, and 1928, and is entitled to have the amount she has paid for taxes repaid to her with interest upon the several sums so paid from the date of such payments out of the fund arising from the condemnation of said lands; that there be paid to J. R. Switzer, Clerk of the Court, the sum of \$19.68, Taxes for the years 1923, 1929, 1930, 1931 and 1932, with the costs accrued thereon, and to M. H. Harrison, Treasurer of Rockingham County, the sum of \$1.57 Taxes for the year 1933. A statement of the Taxes, along with the original tax tickets, for the years mentioned, is attached hereto, upon which the interest has been calculated to August 20, 1934, and Petitioners pray that said sum ^{of the payment of taxes due Virginia} shall be first paid her out of the fund coming to Petitioners, and that the remainder of the said fund, after the payment of charges thereon, be paid to those entitled thereto.

Your Petitioners would further show unto the Court that a judgment in rem has been entered in the cause of the State Commission on Conservation and Development of the State of Virginia vs. Cassandra Lawson Atkins Et Als, and 52,561 Acres of Land in Rockingham County, condemning to the said Commission, the fee simple title to the aforesaid tract of land known as No. 225, as described, numbered and delineated on the report and map filed in the said cause, in accordance with the findings of the Board of Appraisal Commissioners for the sum of ^{248⁰⁰} ~~\$300.00~~.

Your Petitioners would further represent that they have the superior right and title to the said land; that no persons other than Petitioners, have any interest therein; that the State Commission on Conservation and Development of the State of Virginia, has paid unto the Treasurer of Virginia, in satisfaction of the said

judgment in rem, the sum of ^{248⁰⁰}~~\$300.00~~, which said sum should be disbursed as hereinbefore set forth.

Wherefore, your Petitioners pray that the Treasurer of Virginia, be directed to pay, first, the Taxes due Virginia; second, the Taxes advanced by Sigourney Shiflett with interest on the several sums until paid, the costs of this proceeding, and that the remainder of said sum be paid Petitioners, or to their counsel, Hammer & Hammer, and that such other, further and general relief be given as the nature of the case may require or to the Court may seem proper, and they will ever pray &c.

Sylvanus Roach

Sigourney Shiflett

Ruby Roach Collier

Willie R. Roach

Mark Roach

BY COUNSEL

Hammer & Hammer
COUNSEL

VIRGINIA

CITY OF HARRISONBURG, to-wit:

I, Bessie M. Cooke, a Notary Public, in and for the City of Harrisonburg, State of Virginia, do certify that Sigourney Shiflett, whose name is signed on the margin hereof, for the purpose of identification, this day personally appeared before me in my said County and made oath that the matters stated in the foregoing petition are true.

Given under my hand this 17th day of May, 1934.

Bessie M. Cooke
NOTARY PUBLIC

My Commission expires on the 29 day of June,

19 35.

*Wentworth & Sigourney
No. 2. Shiflett
Sigourney
+ Shiflett*

TAXES ROBERT D. ROACH LAND

1919	Taxes \$1.14	pd.	June 5/20	Int. to 8/20/34	\$1.05	Total	\$2.17
1920	Taxes 1.16	pd.	April 29/22	Int. to 8/20/34	.97	Total	2.13
1921	Taxes 2.50	pd.	May 6/22	Int. to 8/20/34	1.95	Total	4.45
1922	Taxes 2.57	pd.	June 25/23	Int. to 8/20/34	1.65	Total	4.22
1924	Taxes 2.70	pd.	May 1/25	Int. to 8/20/34	1.62	Total	4.32
1925	Taxes 2.72	pd.	May. 1/26	Int. to 8/20/34	1.47	Total	4.19
1926	Taxes 2.87	pd.	Nov. 10/27	Int. to 8/20/34	1.38	Total	4.25
1927	Taxes 2.47	pd.	Dec. 22/28	Int. to 8/20/34	1.04	Total	3.51
1928	Taxes 2.71	pd.	Aug. 22/29	Int. to 8/20/34	.98	Total	<u>3.69</u>

Total \$33.03

M Roach R.D. Blue Ridge
Stonewall District
1919 To J. G. MYERS, Treasurer of Rockingham County, Dr.

Subjects of Taxation	VALUATION	Rate of State Tax Per \$100	AMOUNT OF STATE TAX	CO. AND DIST. LEVIES		Intangibles .30
				Rl. Est. & Tang. Property	TOTAL	
CAPITATION TAX						
Real Estate A R P		.25				
Real Estate <u>36 A 1 R 16 P</u>	<u>60</u>	.25	<u>15</u>		<u>94</u>	<u>109</u>
Real Estate A R P		.25				
Tangible Personal Property, Sched. B.		.25				
Intangible Pers'l Prop., Classes 1, 3, and 5		.80				
Intangible Personal Prop., Class 4, Money		.20				
Intangible Personal Property, Class 6		.35				
Intangible Personal Property, Class 2		.85				
TOTAL						<u>109</u>
Five per-cent Penalty for non-payment Before December 31, 1919						<u>05</u>
Total Tax and Penalty						<u>114</u>

Paid June 5 / 1920
J. G. Myers

M Roach R.D. Blue Ridge
Stonewall District
1920 To J. G. MYERS, Treasurer of Rockingham County, Dr.

Subjects of Taxation	VALUATION	Rate of State Tax Per \$100	AMOUNT OF STATE TAX	CO. & DIS. LEVIES		Intangibles .30
				Rl. Est. & Tang. Pr'p.	TOTAL	
CAPITATION TAX						
Real Estate A R P		.25				
Real Estate <u>36 A 1 R 16 P</u>	<u>60</u>	.25	<u>15</u>		<u>95</u>	<u>110</u>
Real Estate A R P		.25				
Tangible Personal Prop., Sched. B.		.25				
Intangible Pers'l Prop., Class 1		.80				
Intangible Pers'l Prop., Class 3		.80				
Intangible Pers'l Prop., Class 5		.80				
Intangible Pers'l Prop., Class 4, Money		.20				
Intangible Pers'l Prop., Class 6		.35				
Intangible Pers'l Prop., Class 2		.85				
TOTAL						<u>110</u>
Five per-cent Penalty for non-payment Before December 1, 1920						<u>06</u>
Total Tax and Penalty						<u>116</u>

Paid April 29 / 1920
J. G. Myers

M Roach R.D. Blue R.
Stonewall District
1921 To J. G. MYERS, Treasurer of Rockingham County, Dr.

Subjects of Taxation	VALUATION	Rate of State Tax Per \$100	AMOUNT OF STATE TAX	CO. AND DIST. LEVIES		Intangibles .30
				Rl. Est. & Tang. Property	TOTAL TAX	
CAPITATION TAX						
Real Estate <u>36 A 1 R 16 P</u>	<u>140</u>	.25	<u>35</u>		<u>203</u>	<u>238</u>
Real Estate A R P		.25				
Real Estate A R P		.25				
Tangible Personal Property, Schedule B.		.25				
Intangible Pers'l Prop., Class 1		.80				
Intangible Pers'l Prop., Class 3		.80				
Intangible Pers'l Prop., Class 5		.80				
Intangible Pers'l Prop., Class 4, Money		.20				
Intangible Pers'l Prop., Class 6		.35				
Intangible Pers'l Prop., Class 2		.85				
TOTAL						<u>238</u>
Five per-cent Penalty for non-payment Before December 1, 1921						<u>20</u>
Total Tax and Penalty						<u>258</u>

Paid May 6 / 1921
J. G. Myers

TAXES AND LEVIES 1926			VALUATION	Rate of State Tax Per \$100	County Purposes		District Roads
Subjects of Taxation					County Purposes	County Roads	District Roads
Page.....	Line.....				.12	.32	.35
CAPITATION TAX					.78	.13	\$1.70
Real Estate	36 A 1 R 16 P		140	.25	35	2 38	2 73
Real Estate	A R P			.25			
Real Estate	A R P			.25	Paid 11 10	27	
Tangible Personal Property, Schedule B.				.25			
Intangible Pers'l Prop., Class 1.				.50			
Intangible Pers'l Prop., Class 5.				.50			
Intangible Pers'l Prop., Class 4, Money.				.20			
Intangible Pers'l Prop., Class 6.				.35			
Intangible Pers'l Prop., Class 2.				1.00			
Merchants Capital							
TOTAL							
Five per-cent Penalty for non-payment Before December 15, 1926.							12
Total Tax and Penalty							2 87

TAXES AND LEVIES 1927			VALUATION	Rate of State Tax Per \$100	County Purposes		District Roads
Subjects of Taxation					County Purposes	County Roads	District Roads
Page.....	Line.....				.20	.30	.33
CAPITATION TAX					.83	.83	\$1.68
Real Estate	36 A 1 R 16 P		140	.25		2 35	2 35
Real Estate	A R P			.25			
Real Estate	A R P			.25	Paid 12 22	28	
Tangible Personal Property, Schedule B.				.25			
Intangible Pers'l Prop., Class 1.				.50			
Intangible Pers'l Prop., Class 5.				.50			
Intangible Pers'l Prop., Class 4, Money.				.20			
Intangible Pers'l Prop., Class 6.				.35			
Intangible Pers'l Prop., Class 2.				.85			
Merchants Capital							
TOTAL						2 35	2 35
Five per-cent Penalty for non-payment Before December 1, 1927.							12
Total Tax and Penalty							2 47

M

No. _____

Stonewall District

VIRGINIA, Dr.

To J. A. GARBER, Treasurer of Rockingham County, Virginia

State Taxes and Local Levies--1928

Personal Property . Page Line

Income Page Line

Land Page Line

	Real Estate & Tang. Per. Prop.	Machinery & Tools	Merchants' Capital
County Levy	\$.32	\$.32	
County School Levy	.83	.83	.83
County Road Levy	.25	.25	
District Road Levy	.35	.35	.30
Levy			
Total	\$1.75	\$1.75	\$1.13

SUBJECTS OF TAXATION	Value	State Rate on \$100	State Taxes	Local Rate on \$100	Local Levies	Total State Taxes and Local Levies
FOR STATE TAXATION ONLY						
State Capitation Tax			\$ 1 50	NONE	NONE	\$ 1 50
Bonds, Notes and Other Evidences of Debt		.50		NONE	NONE	
Money		.20		NONE	NONE	
Shares of Stock		.50		NONE	NONE	
Bonds of Counties, Cities, Towns and Districts		.35		NONE	NONE	
Moneyed Capital in Competition with National Banks		1.10		NONE	NONE	
Capital not Otherwise Taxed		.85		NONE	NONE	
Income: 1½% on first \$3,000; 2½% on next 2,000; 3% on excess over \$5,000				NONE	NONE	
FOR LOCAL TAXATION ONLY						
Local Capitalization Tax		NONE	NONE			
Tangible Personal Property		NONE	NONE	\$1.75		
Machinery and Tools		NONE	NONE	1.75		
Merchants' Capital		NONE	NONE	1.13		
Real Estate	Acres	NONE	NONE	1.75	2 45	2 45
Real Estate	Acres	NONE	NONE	1.75		
Real Estate	Acres	NONE	NONE	1.75		
Real Estate	Acres	NONE	NONE	1.75		
CREDITS			Total State Taxes		Total Local Levies	
Date	Account	Amount	5% Penalty December 6, 1928			13
		\$	Total Taxes, Levies and Penalty			2 58
		\$	5% Penalty June 16, 1929			13
		\$	Total Taxes, Levies and Penalties to June 16, 1929			2 71
		\$	6% Interest from June 16, 1929, to date of payment			
		\$	Total Taxes, Levies, Penalties and Interest			

Received Payment:

Date: _____

Treasurer

139

88
219
200
715
247
245

5/2
265
249

In re

Robert Roach's Heirs

tract No. 225

State Commission on
Conservation and Development

vs {

Cassandra Lawson et al.
vs

LAW OFFICES OF
HAMMER & HAMMER
ATTORNEYS AND COUNSELORS AT LAW
204-5 FIRST NATIONAL BANK BLDG.
HARRISONBURG, VA.