IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA.

To the Honorable H. W. Bertram,

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Judge of the Circuit Court of Rockingham County, Virginia:

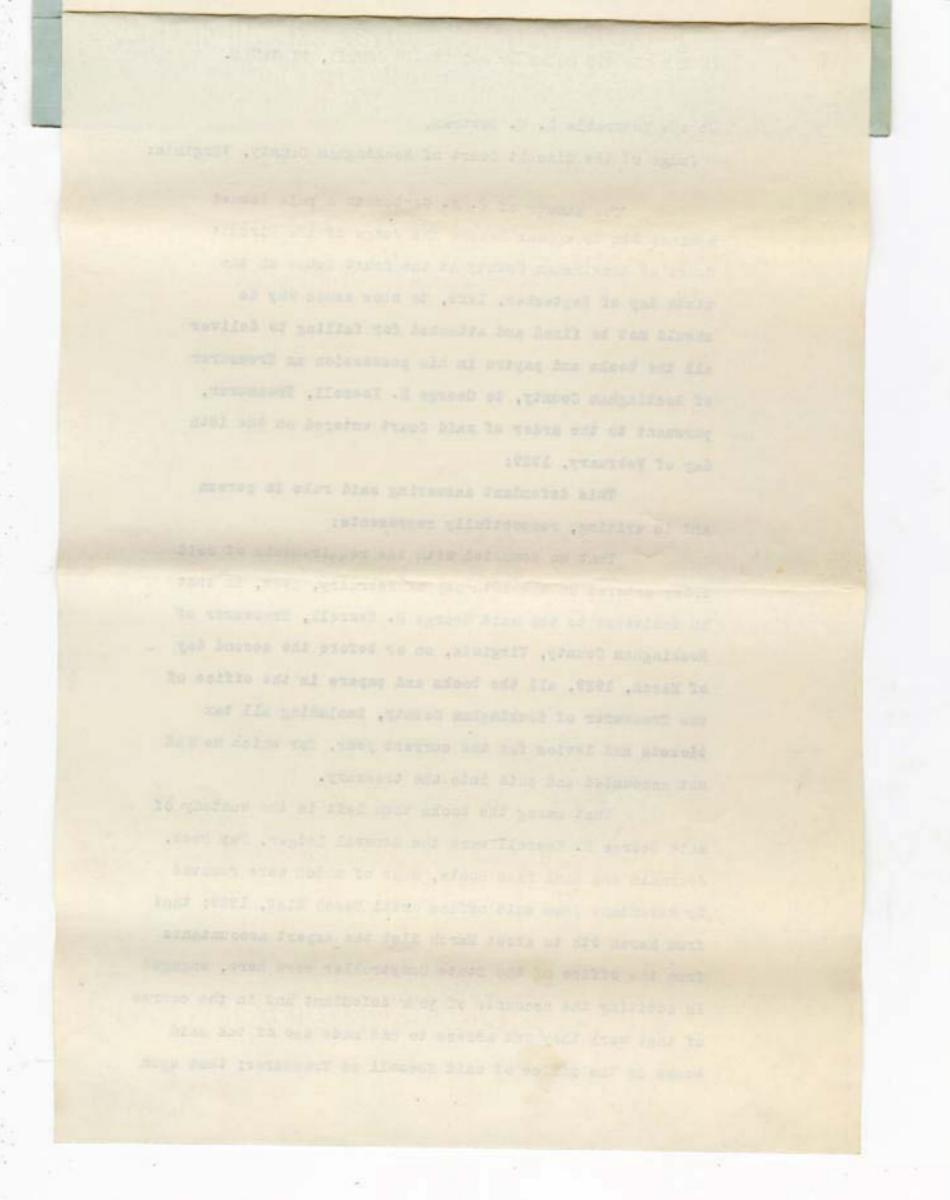
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The answer of J. A. Garber to a rule issued against him to appear before the Judge of the Circuit Court of Rockingham County at the Court House on the ninth day of September, 1929, to show cause why he should not be fined and attached for failing to deliver all the books and papers in his possession as Treasurer of Rockingham County, to George B. Keezell, Treasurer, pursuant to the order of said Court entered on the 18th day of February, 1929;

This defendant answering said rule in person and in writing, respectfully represents:

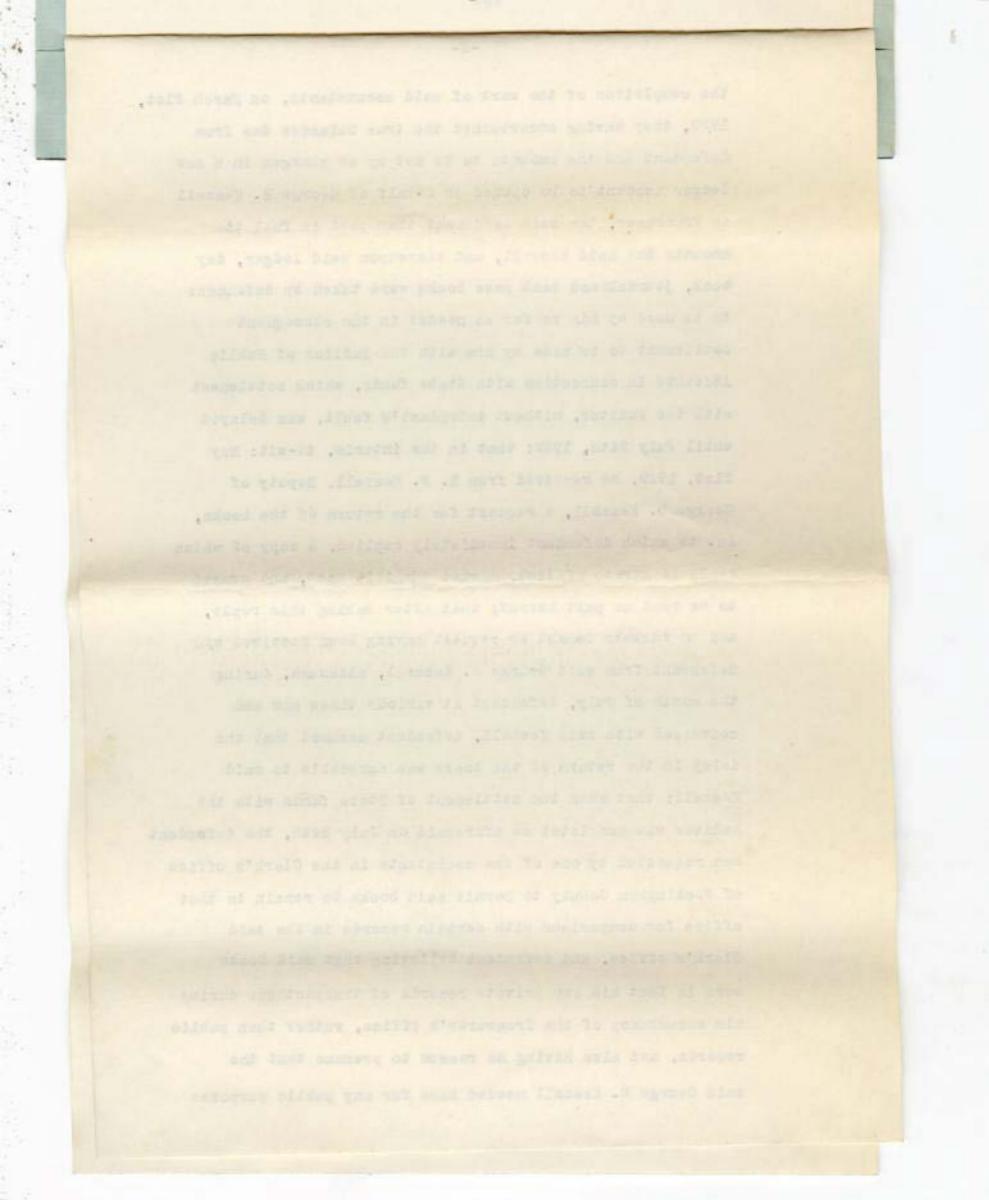
That he complied with the requirements of said order entered on the 18th day of February, 1929, in that he delivered to the said George B. Keezell, Treasurer of Rockingham County, Virginia, on or before the second day of March, 1929, all the books and papers in the office of the Treasurer of Rockingham County, including all tax tickets and levies for the current year, for which he had not accounted and paid into the treasury.

That among the books then left in the custody of said George B. Keezell were the General Ledger, Day Book, Journals and Bank Pass Books, none of which were removed by defendant from said office until March 21st, 1929; that from March 5th to about March 21st the expert accountants from the office of the State Comptroller were here, engaged in auditing the accounts of your defendant and in the course of that work they had access to and made use of the said books in the office of said Keezell as Treasurer; that upon



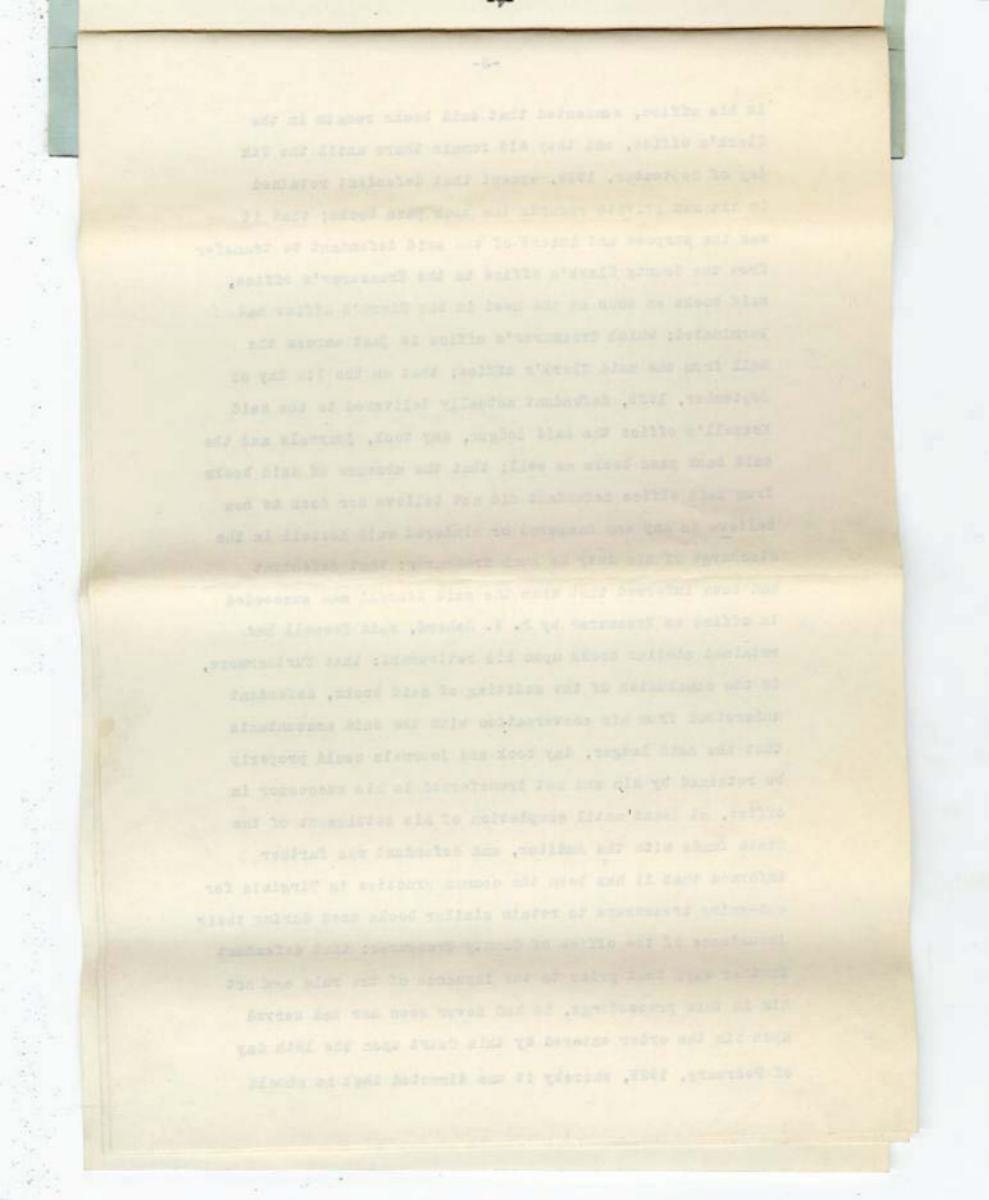
the completion of the work of said accountants, on March 21st, 1929, they having ascertained the true balances due from defendant and the amounts to be set up as charges in a new ledger account to be opened on behalf of George B. Keezell as Treasurer, the said defendant then paid in full the amounts due said Keezell, and thereupon said ledger, day book, journals and bank pass books were taken by defendant to be used by him so far as needed in the subsequent settlement to be made by him with the Auditor of Public Accounts in connection with State funds, which settlement with the Auditor, without defendant's fault, was delayed until July 24th, 1929; that in the interim, to-wit: May 21st, 1929, he received from R. P. Keezell, Deputy of George B. Keezell, a request for the return of the books, &c. to which defendant immediately replied, a copy of which reply is hereto affixed, marked "Exhibit One", and prayed to be read as part hereof; that after making this reply, and no further demand or request having been received by defendant from said George B. Keezell, although, during the month of July, defendant at various times saw and conversed with said Keezell, defendant assumed that the delay in the return of the books was agreeable to said Keezell; that when the settlement of State funds with the Auditor was completed as aforesaid on July 24th, the defendant was requested by one of the assistants in the Clerk's office of Rockingham County to permit said books to remain in that office for comparison with certain records in the said Clerk's office, and defendant believing that said books were in fact his own private records of transactions during his encumbancy of the Treasurer's office, rather than public records, and also having no reason to presume that the said George B. Keezell needed same for any public purposes

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in his office, consented that said books remain in the Clerk's office, and they did remain there until the 7th day of September, 1929, except that defendant retained in his own private records the bank pass books; that it was the purpose and intent of the said defendant to transfer from the County Clerk's office to the Treasurer's office, said books as soon as the need in the Clerk's office had terminated; which Treasurer's office is just across the hall from the said Clerk's office; that on the 7th day of September, 1929, defendant actually delivered to the said Keezell's office the said ledger, day book, journals and the said bank pass books as well; that the absence of said books from said office defendant did not believe nor does he now believe in any way hampered or hindered said Keezell in the discharge of his duty as such Treasurer; that defendant had been informed that when the said Keezell was succeeded in office as Treasurer by P. W. Reherd, said Keezell had retained similar books upon his retirement; that furthermore, in the conclusion of the auditing of said books, defendant understood from his conversation with the said accountants that the said ledger, day book and journals could properly be retained by him and not transferred to his successor in office, at least until completion of his settlement of the State funds with the Auditor, and defendant was further informed that it has been the common practice in Virginia for out-going treasurers to retain similar books used during their incumbence of the office of County Treasurer; that defendant further says that prior to the issuance of the rule against him in this proceedings, he had never seen nor had served upon him the order entered by this Court upon the 18th day of February, 1929, whereby it was directed that he should

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deliver the books and papers to the said Keezell on or before March 2nd, 1929, and defendant did not assume that such books and documents as might be necessarily used in making settlement with the State Auditor would be demanded by him until at least final settlement with said Auditor, the date of which was necessarily unknown.

This defendant further says that in all he has done, he has acted in good faith, without any design, wish or intention in the slightest degree of committing any contempt or disobeying any order of this Honorable Court, or of interferring with or hampering the said George E. Keezell in handling the affairs of the Treasurer's office

absence of said books interferred with, or hampered said Keezell in the discharge of the If, by any means this defendant may seem to have

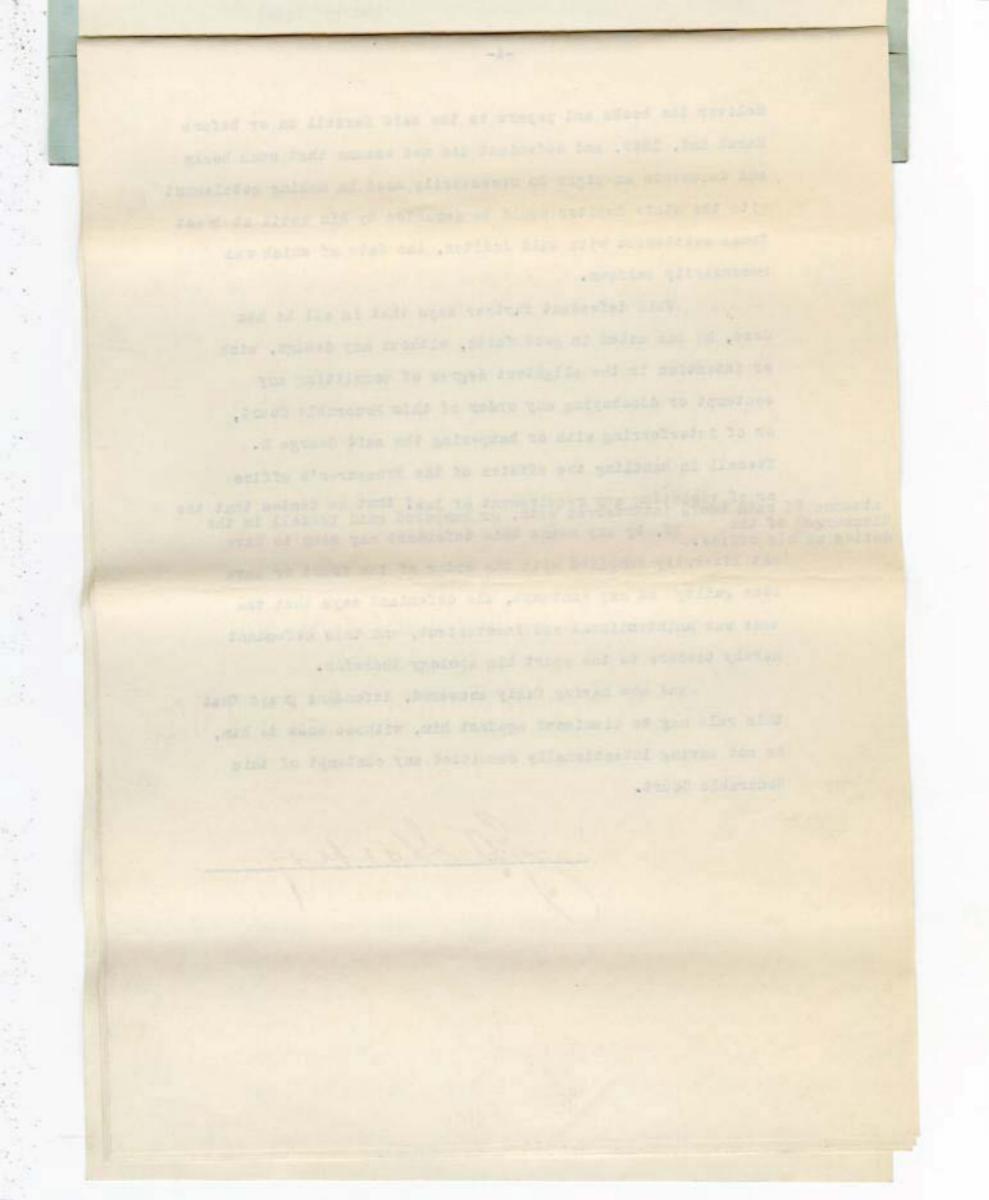
not literally complied with the order of the Court or have been guilty of any contempt, the defendant says that the same was unintentional and inadvertent, and this defendant hereby tenders to the court his apology therefor.

And now having fully answered, defendant prays that this rule may be dismissed against him, without cost to him, he not having intentionally committed any contempt of this Honorable Court.

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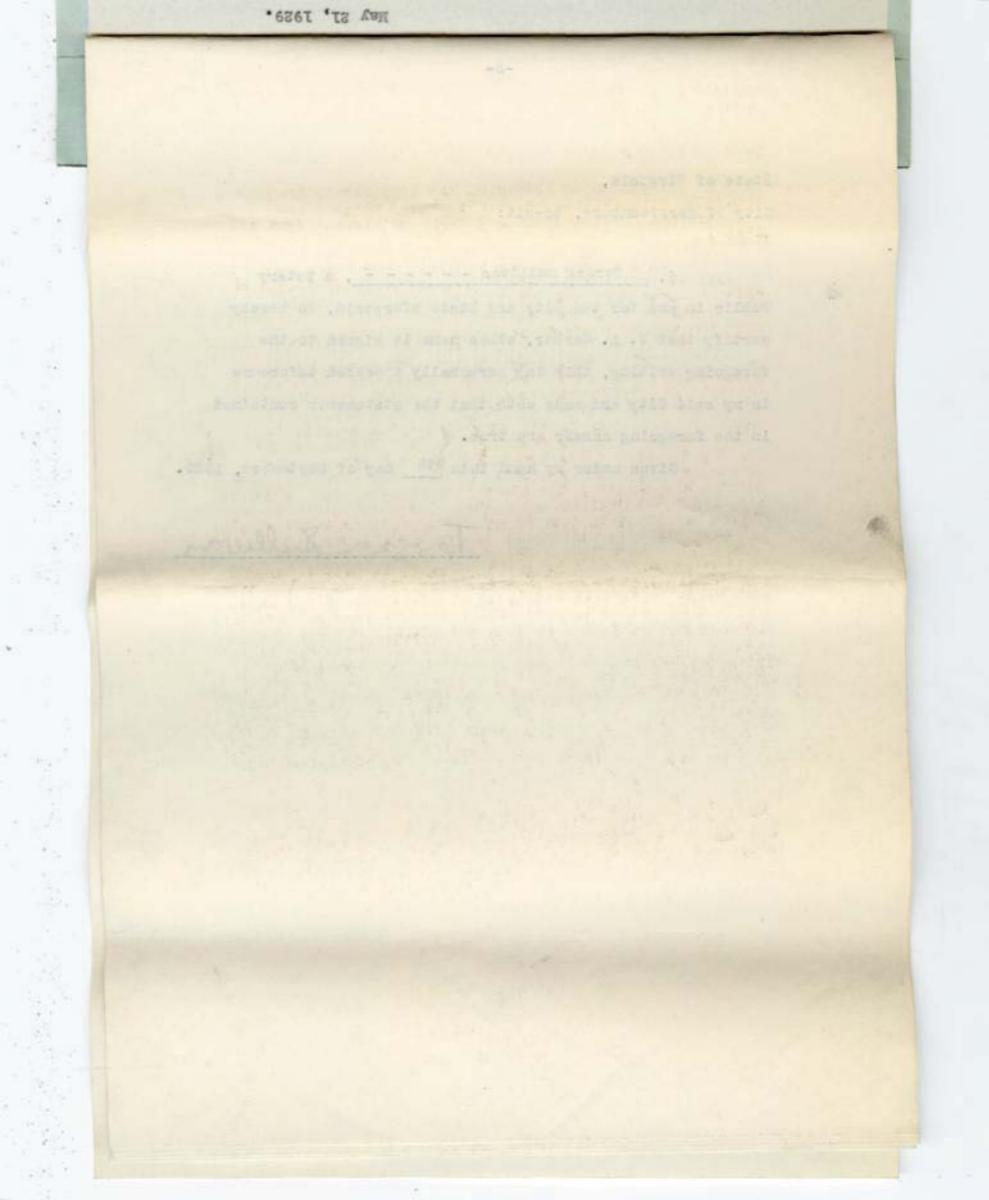


State of Virginia, City of Harrisonburg, to-wit:

I, <u>Teresa Sullivan - - - - - , a Notary</u> Public in and for the City and State aforesaid, do hereby certify that J. A. Garber, whose name is signed to the foregoing writing, this day personally appeared before me in my said City and made oath that the statements contained in the foregoing answer are true.

Given under my hand this 9th day of September, 1929.

Toresa Sullivan



Captain R P Keezell Harrisonburg, Va.

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My dear Capt. Keezell:

I have your letter of May 20th asking that I return to your office the several books which I have been holding until I could get final settlement from the State.

As I stated to you in person two weeks ago, it is absolutely necessary that I have my general ledger in order to make this settlement with the State Auditor, and I will be very glad to leave these books at the office just as soon as I can complete my settlement.

I might say, however, that the general ledger has never been regarded public property. You have all of the original entry books and public records to which the tax payers have a right to refer. On inquiry, you will find that when your father vacated the office before, none of these books or records were left in the office for Mr. Reherd's convenience. On the contrary, I have left everything but my general ledger, one journal, and one day book -- the three of which carry my accounts with the State Auditor and contain the information it is necessary for me to have in making my final settlement with the Auditor. You understand perfectly well why I am keeping them until I have this final settlement. A week ago the Auditor wrote me that he would probably be able to submit a detailed settlement within ten days, so I am hoping very much to get this work completed within the next few days. I will then return to your office the day book and journal, but I am entirely at a loss to understand what you want with the general ledger when the Auditors recently gave you all the ledger footings with which you were charged. At that time, when I called their attention to the fact that it would be necessary for me to retain my ledger until the State had the time to go over the Court Orders and make final settlement with me, both of them told me that it was not expected that I leave the general ledger in the office as your ledger footings were all that you needed and that I should take my general ledger with me.

However, I have no objection at all to leaving the general ledger with you also if it will be of any service to you just as soon as I complete the settlement abuye referred to.

Yours very truly "

J. A. Garber"

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IN THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA.

In the matter of J. A. Garber, ex-Treasurer of Rockingham County, Virginia.

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TO THE HONORABLE H. W. BERTRAM, JUDGE OF THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA:

The petition of George B. Keezell, Treasurer of Rockingham County, Virginia, respectfully represents:

That, as more fully appears from the duly recorded order of the Court, your petitioner was, on the 18th day of February, 1929, duly appointed treasurer of the county of Rockingham to fill out the unexpired term of J. A. Garber, Treasurer resigned.

That thereafter on the 25th day of February, 1929, your petitioner duly qualified as such treasurer and executed the required penal bond, and on the 1st day of March, 1929, assumed charge of said treasurer's office and has been since then and is now acting as the County Treasurer of said county of Rockingham.

That, as further appears from the said order of appointment, the same provided, inter alia, as follows:

"It is further ordered that the said J. A. Garber, do on or before the 1st day of March, 1929, deliver all of the books and papers in his possession as Treasurer of Rockingham County, including all tax tickets and levies for the current year for which he has not accounted and paid into the Treasury, to the said George B. Keezell, taking his receipt for the same."

Your petitioner further represents and here avers that the said J. A. Garber has not complied fully with the IN THE DIRGUTY COURT OF HOUSINGHAR COUNTY, VINCINIA.

In the matter of . A. Carber, ex-Pressurer of Rockingham downty, Virginia.

TO THE HOROGRAPHY H. W. BERTRAN, JUICH OF THE CIRCUIT COURT OF ROCKINGHAM COUNTY, VIRGINIA:

The petition of George 5. Heesell, Treamner 31 Kockinghan County, Virginia, respectfully represented

timi, as nore fully appears from the duly recorded order of the Court, your politioner was, on the 18th day of Tebruary, 1989, duly appointed treasurer of the sounty of Mowinghas to full out the unexpired term of J. A. Darber, freasurer restand.

That thereafter on the 25th day of February, 1989, your petitioner duly qualified as such trensurer, and accourted the required penal bond, and on the let day of Erbah, 2009, 1 accumed abarge of unit trensuror's office and has been since then and is now noting as the County Trensurer of each sounty of Hookinging.

That, as further appears from the said order of appointment, the sums provided, inter alls, as follows:

"It is further ordered that the said J. A. Garber, do on or before the lat day of March, 1929, deliver all of the books and papers in his possessaton an Treasurer of Rockingham dounty, including all tar tickets and lewise for the current year for which he has not accounted and paid into the treasury, to the said George M. Accounted and paid into the same." Year peristoner further represents and here at an here at an other stead

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time the said J. A. Garber has not complied faily with the

requirements of said order in that he still holds in his possincluding ledger, day book, journal and bank pass book ession at least certain books, papers and documents, which were in his possession as Treasurer of Rockingham County on the 1st day of March, 1929, the same belonging to the said Treasurer's Office, and pertaining to the accounts and funds therein handled and to the business of said office. That, although often requested so to do by petitioner, the said Garber has failed and continues to fail to make delivery of said books, documents and papers to your petitioner in accordance with the requirements of said order. And that the said failure to receive and gain possession of said books, documents and papers hampers petitioner in the handling of the affairs of said office, and in the proper checking and auditing of the various funds thereof.

Wherefore, petitioner prays that the said J. A. Garber, ex-Treasurer, may be required by proper and appropriate proceedings herein to deliver promptly to your petitioner the afor said books, papers and documents in accordance with the requirements of the aforesaid order.

Respectfully submitted this 21st day of August, 1929.

Treasurer of Rockingham County, Va.

State of Virginia, City of Harrisonburg, to-wit:

I, Ethel Irwin, a notary public in and for the city and State aforesaid, whose term of office expires on the 12th day of July, 1933, do hereby certify that George B. Keezell, Treasurer of Rockingham County, whose name is signed to the foregoing writing, this day appeared before me in my said city and, having been duly sworn, made oath that the statements contained in the said writing are true.

Given under my hand this 2/14 day of August, 1929.

Ethel Surin N.P.

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regointments of said order in their he still bolds in the passinelastic in the settate bonks, papers and commands, which were setter as least excitate bonks, papers and commands, which were doy of March, 1923, the same belonging to the said treasure's active, and priviteins to the convents and finds increte inside and to the businesses of math origins, and finds increte inside and to the businesses of said origins, and papers is to fail to make delivery of said bonks, howmands and papers to your politicous in accordance with the requirements and papers to and institute in accordance with the requirements and papers to your politicous in accordance with the requirements of said order. The fails of said office, the same heat polaries of a said order.

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Wherefore, politioner proper that the said J. A. Marbier, ex-instituted, and be required by proper and apprepriate proceedings herein to deliver promptly to your petitioner the aformania books, papers and domments in assocrimane with the sequirements of the aforematic order. Respectivity submitted this flat;day of angust, 1959.

> Sints of Virginia, City of Marrisonburg, to-wit:

Ule Ulaller of 2 Seviller En Her

I, Sthel Irwin, a notary public in and for the city and State sforwark, shore tarm of office anglews on the lifth any of 2019, 1953, he noreby corting that Goorge S. Rosanii, Frequerer of Rockinghan Gounty, whose name is signed to the foregoing writing, this day appeared before as is my said sity and, having been baly every, nude onth that the statements contained in the well writing are true.

Given ander or hand this 2/2 day of Angust, 1989.

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County, Va.

In the Circuit Court of Rockingham County, Virginia.

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Geo. B. Keezell, Treasurer

vs.

State State State State

J. A. Garber

It appearing to the Court from the petition and affidavit of Geo. B. Keezell that J. A. Garber has failed and refused to turn over to him all of the books and papers in his possession as Treasurer of Rockingham County in compliance with the order of this Court entered on the 18th day of February, 1929:

It is therefore ordered that a rule do issue to the said J. A. Garber, late Treasurer of Rockingham County, summoning him to appear before this Court on the 9th day of September next to show cause why he should not be fined and attached for his failure to obey the orders of this Court as set out in said order of the 18th day of February, 1929.

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COMMONWEALTH OF VIRGINIA,

States -

To the Sheriff of Rockingham County, GREETING:

You are hereby commanded to summon J. A. Garber to appear before the Judge of the Circuit Court of Rockingham County. at the Court House, on the 9th day of September, next, to show cause why he should not be fined and attached for failing to deliver all of the books and papers in his possession as Treasurer of Rockingham County, to George B. Keezell, Treasurer, pursuant to the order of this Court entered on the 18th day of February, 1929.

And have then and there this Writ.

Witness, J. Robert Switzer, Clerk of our said Court, at the Court House, the 26th day of August, 1929, and in the 154th year of the Commonwealth.

gorat Suntu clerk.

Executed ang 27 by delivering a true copy of the within Summons to fa barber ______ in person. J.G. Maurican Herfy fez. C. R. Jawly S. R.C. J.

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