1903-002 Chancery Causes: C. F. Day & d, for & c vs John W. Roberts, Treasurer & al
Isle of Wight County

other surnames: Folk, Cowling, Holloway, Joiner, Haet, Dick, Ballard, [Board of Supervisors of Isle of Wight County], Joyner

C. H. Day and others

vs

John W. Roberts & Beaus Grand others

Bill & exhibits

Entered Dec 21, 1900
Robert N. Lewis

Received & entered of record
Dec. 28th 1900
Test S. D. Young Cl

1st January rules 1901
Bill & Injunction order filed with exhibits. Summ. with restraining order returned executed. Dr mailed to all defendants

2d January rules 1901
Bill taken for confessed and case set for hearing April Term 1901 de ordem Injtn and leave granted for affdvt

Circuit Court of Isle of Wight County, in vacation, on the 21st day of December 1900

C. F. Bray and bill vs
John W. Roberts, Treasurer and others.

This day came the Plaintiffs and presented their Bill, the equity of which is verified by affidavit, and on their motion, an injunction is awarded them, restraining John W. Roberts Treasurer of Isle of Wight County, and Charles H. Hart, Robert T. Dick and John M. Ballard Supervisors of said County from collecting the Taxes assessed on the Plaintiffs and others residents of the town of Smithfield for the year 1900 for County purposes, now in the hands of the said Treasurer for collection; and also from collecting the Taxes assessed for the year 1900 on the Plaintiffs and others residents of the town of Smithfield for State purposes based on the valuations of real estate in those cases in which the valuations of 1900 differ from the valuations of 1895, made in 1900 instead of the valuations of 1895, until the further order of the Court.

But this order is not to take effect until the Plaintiffs or some one for them, shall enter into Bond before the clerk of the Circuit Court of Isle of Wight County, in the penalty of $500.00 with surety by him deemed sufficient, payable to the Commonwealth of Virginia, conditioned to pay all costs and damages against the complainants, as may be awarded and all such damages as may be incurred in case the said injunction shall be dissolved.

Dec. 21, 1900.

Robert R. Bridges

To the clerk of the Circuit Court of Isle of Wight County

C. F. Day and
others

vs

John H. Roberts
and others.

Bill

3. That Exhibits, 1, 2, 3, 4 and 5 duplicates of the Tax Tickets held by the Treasurer of Isle of Wight County, may be taken as a part of this Bill; that proper process may issue and that the plaintiffs may have all such other further and general relief as the nature of their case may require, or to Equity shall seem meet. And they will ever pray &c.

and exhibit "5" extracts from Land Book 1899

R. S. Thomas
Burroughs & Bro.
for Plaintiffs.

C. F. Day W. D. Folk
J. W. Holloway Jno. L. Cowling
V. W. Joyner

County of Isle of Wight
State of Virginia

Personally appeared this day before me this 18 a Notary Public for the County and State aforesaid C. F. Day, W. D. Folk, J. W. Holloway Jno. L. Cowling and V. W. Joyner the parties to the above Bill, who made oath that the facts stated therein so far as made upon the knowledge of the plaintiffs are true and so far as made upon information he believes to be true. Given under my hand this 18 day of December 1900.

R. S. Thomas
Notary Public.

1 That the said John M. Roberts Treasurer of Isle of Wight County, the said Charles L. Hart, Robert J. Dick and John M. Ballard—, Supervisors of Isle of Wight County and constituting the Board of Supervisors of the said County, may be made parties defendant to this Bill, and required to answer its allegations as fully and particularly as if they were here again repeated and they thereto specially interrogated. But an answer under oath is waived

2. That the said John M. Roberts Treasurer of Isle of Wight County, may be restrained from collecting the said Taxes levied on the plaintiffs and others resident of the Town of Smithfield for County purposes, and that the assessment and levy of the said Taxes by the Board of Supervisors of the said County may be declared illegal and void.

That the said Treasurer may be restrained from collecting the State Taxes assessed on the plaintiffs and others resident in the Town of Smithfield, until the proper amount due by them have been ascertained, upon the basis of the valuation of their real estate as made by the Assessors of said County in the year 1895.

County of Isle of Wight assessors were appointed for the year 1900 and sometime about the middle of the year they made their report, the valuation made by them this year constitutes, the basis of taxation for the next five years, beginning with the year 1901; but the land Books of the County of Isle of Wight containing the assessment of Taxes for the year 1900 are based on the valuation of 1900 instead of valuation of assessors of 1895; the valuations of the real property of the Plaintiffs and others residents of the Town of Smithfield for the year 1900 are higher than they were for the year 1895 in some instances as much as twenty five per cent higher, &c

Exhibit "C." So that the State Tax on the property of the plaintiffs and others resident in the Town of Smithfield, is part legal and part illegal; the part that is valid the plaintiffs and others resident in the said Town are willing & pray & the John W. Roberts Treasurer, and they hereby offer to pay the same when the proper amount is ascertained

The Plaintiffs, pray, as follows:

said Taxes.

IV. The plaintiffs allege, that the said Board of Supervisors had no authority or power to levy the said Taxes for County purposes on the plaintiffs and others resident of the town of Smithfield, that the said levy of Taxes was illegal, and the said John W. Roberts Treasurer has no authority to collect the said Taxes, or to seize the property of the plaintiffs and others, to enforce the payment of said Taxes.

The plaintiffs file herewith duplicates of the Tax bills in the hands of the said Treasurer, shewing the amounts on the said Tax bills due the state of 30 cents on the $100 valuation of real and personal property 10 cents on said valuation for State School Tax and $1.00 State Capitation Tax; these taxes, if they had been assessed upon the proper valuation would be valid: and the plaintiffs would offer to pay them: it is the tax for County purposes that is wholly illegal, See Exhibits 1, 2, 3, 4 and 5 herewith filed.

V. Real Estate is valued by Assessors appointed for that purpose every five years, for the

County of Isle of Wight have for the year 1900 levied a tax for County purposes on the persons and property of the plaintiffs and others residents of the town of Smithfield, of twenty five cents, on every One hundred dollars of property assessed to the said residents, and fifty cents capitation tax.

The tax for County purposes thus assessed has been placed upon the Land and Personal property book of the County of Isle of Wight, by the Commissioner of Revenue of the said County, and these books constituting, the assessment Rolls of the said County have been placed in the hands of John H. Roberts, Treasurer of Isle of Wight County; the Treasurer aforesaid a day to receive the said taxes from the residents and tax-payers of the said Town, none of them were paid, and he now threatens to levy on the property of the plaintiffs and others residents of the said Town to enforce the payment of the said ~~Taxes~~ Taxes, and he has the right so to do, if the said Taxes were properly assessed to the Plaintiffs and others, and the Board of Supervisors had the power to levy the

the General Assembly, in effect February 17th 1900; the plaintiffs are the owners of real and personal estate in the town of the said Town and liable to taxation in the said Town

II The said Act of Assembly in section 20, Acts 1899-1900 p 417 provides: "The said town and all taxable persons and property therein shall be free and exempt from the payment of any poor rates, any road, school, or other tax, to or by the County of Isle of Wight, and from contributing to the County expenses for any year: provided, the said town shall at its own expense, provide for its poor and attend to its own streets"

The plaintiffs allege that the said Town does provide for its poor and attend to its own streets, out of the treasury of the town, and that it has fully performed the condition attached to the said exemption, of the taxable persons and property from taxation by the County of Isle of Wight

III. Yet the Board of Supervisors of the

C. F. Day, W. D. Folk, John L Cowling, J. B. Holloway and V. H. Joyner, citizens and residents of the Town of Smithfield in the County of Isle of Wight, who sue for themselves and all other citizens and tax-payers of the said Town of Smithfield.

Plaintiffs

vs

John M. Roberts, Treasurer of Isle of Wight County; Charles H. Hart, Robert T. Dick and John M. Ballard ——— Supervisors of the County of Isle of Wight, and constituting the Board of Supervisors of said County.

Defendants.

To the Hon: R. R. Dentis, Judge of the Circuit Court of Isle of Wight County:

Humbly complaining sheweth unto Your Honor, the above named plaintiffs in the following case:

1. The Plaintiffs are citizens of the State of Virginia, residents of the Town of Smithfield, in the County of Isle of Wight; the territorial boundaries of the said Town are established at present by an act of

C. H. Daydas

vs

John H. Roberts

et als.

Amended Bill &

Exhibits

Filed April 1st 1901

Teste J. E. Young Cl.

R. J. Thomas &

Burroughs Bros.

of Supervisors of the said county, may be made parties defendant to this amended Bill and required to answer its allegations as fully and particularly as if they were here again repeated and they here-to specially interrogated. But an answer under oath is waived.

2. That the said John W. Roberts, Treasurer of Isle of Wight County may be restrained from collecting the said taxes levied on the plaintiffs and others, resident of the town of Smithfield, for county purposes, and that the assessment and levy of said taxes by the Board of Supervisors of the said County may be declared illegal and void.

3. That proper process may issue and that the plaintiffs may have all such other, further and general relief as the nature of their ~~xhx~~ case may require or to equity shall seem meet, and they will ever pray &c.

Burroughs & Bro:
for Plaintiffs

of real estate as made by the assessors for the year 1900, whereas it should havebeen based upon the valuation of the year 1895 and praying for an injunction restraining the said Treasurer from collecting the said taxes.

(Here insert the original Bill)

II. That on the 21st day of December, 1900, in vacation an injunction was granted restraining the said Treasurer and the Supervisors of Isle of Wight County from collecting the taxes assessed on the plaintiffs, and others, residents of the town of Smithfield for the year 1900 for county purposes; and also from collecting state taxes assessed on the plaintiffs and others based on the valuation of the year 1900 instead of valuations of 1895.

Bond was duly given as required by the said injunction order.

III. The plaintiffs now shew by way of amendment as follows:

Since the said injunction order , the Commissioner of the Revenue of the county of Isle of Wight has made out a new set of books for the county, correcting error in the former books, so that now the basis of the taxes assessed is upon the valuation of the year 1895 instead of the year 1900.

The Rolls now in the hands of the Treasurer for collection so far as state taxes are comcerned are beleived to be correct.

But as to the assessment of taxes for county purposes on the plaintiffs and others residents of the town of Smithfield, the present Rolls contain the same error, that the former rolls contained and are now in the hands of the Treasurer , John W. Roberts,who threatens to levy on the property of theplaintiffs and others, residents of said town. Duplicates of the tax bills against the plaintiffs under the present Rolls are herewith filed marked 6, 7, 8, 9 and 10.

The Plaintiffs pray as follows:

1. That the defendants, John W. Roberts, Treasurer of Isle of Wight County, Charles H. Hart, Robert T. Dick and John M. Ballard Supervisors of Isle of Wight County, and constituting the Board

IN THE CIRCUIT COURT FOR THE COUNTY OF ISLE OF WIGHT

C. F. Day, W. D. Folk, John L. Cowling, J. W. Holloway, and V. W. Joyner, citizens and residents of the town of Smithfield in the County of Isle of Wight, who sue for themselves and all other citizens and tax payers of the said town of Smithfield----------Plaintiffs

VS.

John W. Roberts, Treasurer of Isle of Wight County: Charles H. Hart, Robert T. Dick and John M. Ballard, Supervisors of said county----------Defendants

To the Hon. R. R. Prentis,
Judge of the Circuit Court of Isle of Wight County:

Humbly complaining sheweth unto Your Honor, the above named plaintiffs in the following case:

I. Heretofore, at the first Rules in January 1901, the plaintiffs filed their original Bill, in which they alleged that they were residents of the town of Smithfield in Isle of Wight County; that by the provisions of an act of the general assembly of Virginia, Feby. 17, 1900, it was provided that the persons and property in said town should be free from any county tax, and from contributing to the county expenses for any year: that the Supervisors of the County of Isle of Wight had levied a tax for county purposes on the persons and property of the residents of said town for the year 1901; that the assessment Rolls were in the hands of John W. Roberts, Treasurer of the County and he threatens to levy on the property of the plaintiffs and others to enforce the payment of the said taxes; that the Board of Supervisors had no authority to levy said taxes for county purposes, and the Treasurer no authority to collect said taxes; that even in the assessment of state taxes, which are properly assessable against the residents of the said town; that by mistake the assessment was based upon the valuation

Day et als

Versus. In Chancery.

Board of Supervisors et al

Defendants Demurrer.

Fourth. That section 15 and 2o,are unconstitutional and void as being in violation of Art 10section 5 of said constitution.
Fifth.

That sections 15 and 20 of the said act are unconstitutional and void ,being in violation of Article 8 section 8 of the said Constitution.

Sixth. That section 20,is unconstitutional and void,being in violation of Article 10,sections 1 and 3 of the said constitution.

Wherefore the said defendants doth demur to the said bill anddemands judgment of this court,whether he shall be compelled to make any further or other answer to the said bill;and prays hence to be dismissed with their costs in this behalf most wrongfully sustained.

R. E. Boykin p.d.

LAW OFFICE
OF
R. E. BOYKIN.

C.F.Day,W.D.Folk,John L.Cowling,J.W.Holloway and V.W.Joyner.
Versus. In the Circuit Court of the County of Isle of Wight.
John W.Roberts,Treasurer of Isle of Wight County: Charles H.
Robert T. Dick
Hart,and John M.Ballard,Supervisors of the said County.

The demurrer of John W.Roberts,Treasurer of Isle of Isle County.: Charles H.Hart,Robert T.Dick and John M.Ballard,Supervisors of the said County.

These defendants,by protestation not confessing all or
amended
any of the matters and things in the said complainants bill of complaint to be true in such manner and form as the same is alleged,doth demur to the said bill,and for cause of demurrer showeth that the said bill is insufficient in law,for the following reasons.

First. That Sec 20 of the said act,which seeks to exempt the town of Smithfield,and all the taxable person and property and persons therein from the payment of any poor rates,any road, school,or other tax,to or by the County of Isle of Wight,and from contributing to the County expenses in any year: provided
poor and
the said town shall,at its own expense,provide for its attend to its own streets; is unconstitutional and void as being ~~in x~~ ~~x b x a t i o n x a x b e i n g~~ in derogation of common right,and the principles underlying and which prevail in all civilized governments,that they who derive the benefit of taxation shall bear the burden.

Second. That section 20 of the said act is unconstitutional and void as being in violation of Article 1,section 6 of the Virginia Constitution.

Third. That section 20 of the said act is in violation Art 5 section 15 of the said constitution,and hence is unconstitutional and void.

LAW OFFICE
OF
R. E. BOYKIN.

The bond required by the order of the Circuit Court of the County of Isle of Wight, having been executed by an order of the said Court, the defendants, John W. Roberts, Treasurer of Isle of Wight County, Charles H. Hart, Robert T. Dick and John M. Ballard, Supervisors of said County, their agents or attorneys are enjoined and restrained from collecting the taxes assessed on the plaintiffs and othersresidents of the town of Smithfield, for the year 1900, for County purposes, now in the hands of the said Treasuere for collection; and also from collecting the taxes assessed for the year 1900 on the plaintiffs and other residents of the town of Smithfield for State purposes, based on the valuation of the real estate made in 1900 instead of the valuation of 1895; in those cases in which the valuation of 1900 differs from the valuation of 1895, until the further order of the Court.

Teste. R. J. Young C.C.

Exceptions to the answers to the bill
Mason & Holladay Solrs. Complt
Filed 7th Feb 1901
the testimony, Sworn 7th 1901
R. Lee Thomas
Clk

C. F. Day, et als.

SUBPOENA IN CHANCERY.

vs.

John W. Roberts, County Treasurer of Isle of Wight County, et als.

R. S. Thomas. p. q

To First January Rules, Circuit Court Court.

1901

B 3119

The Commonwealth of Virginia,

To the Sheriff of the County of Isle of Wight, Greeting:

WE COMMAND YOU that you summon John W. Robins Treasurer of Isle of Wight county, Charles D. Vaughan, Robert T. Dick and Colin W. Ballard, Supervisors of the county of Isle of Wight and constituting the Board of Supervisors of said county.

to appear at the Clerk's office of the Circuit Court of the County of Isle of Wight at the rules to be held for the said Court, on the 1st Monday in January 1907, to answer a bill in chancery, exhibited against them in our said court ~~for~~ by C. T. Day, W. D. Falk, John L. Cowling, J. W. Calloway and W. W. Joyner, citizens of and residents of the Town of Smithfield in the county of Isle of Wight who sue for themselves and all other citizens and taxpayers of the said Town of Smithfield

And have then there this writ. Witness NATHANIEL F. YOUNG, Clerk of our said court, at the court-house, the 28th day of December 1906, and in the 125th year of the Commonwealth.

N. F. Young C.C.

Mr. R. E. Thomas

of F. C. Gilbert

for issuing duplicate 25 ct.

Windsor Vt 13/12-1900

OFFICE OF
J. W. ROBERTS,
Treasurer Isle of Wight County,

Windsor, Va., Dec 12 1900

Jno R S Thomas
Smithfield
Va

Dear Sir

You will here find enclosed duplicate of tax account asked for. viz. C F Dew, John L Lloyd, J H Holloman, C L Folk, and V C Joyner. This is an exact copy of them

Yours truly
J W Roberts

Exhibit 6

Mr. C F Day, Smithfield. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax. 30c. on $100.	State School Tax. 10c. on $100.	County Levy. 25c. on $100.	County School Tax. 5c. on $100.	District School Tax. 5c. on $100.	County Road Tax. 7 1-2c. on $100.	County Poor Tax. 7 1-2c. on $100.	TOTAL TAX.
1/4 Lot No 55 acres Land, value $ 766	2 30	77	1 91					
" " " 55 acres Land, value $ 766	2 30	77	1 91					
1/2 of 165 acres Land, value $ 1800	5 40	1 80	4 50					
" acres Land, value $								
" Personal Property, value $ 3370	10 11	3 37	13 42					
" Capitation Taxes	1 00		50					
" Income $	27 11	8 71	22 24					
Total								58 06
5 per cent. additional, December 1, 1900								
Total								

Received payment ____ day of ____ 190____ ____ Treasurer,

Per ____

Schubert

Mr. John L. Carling, Smithfield. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
Jail Lot acres Land, value $ 50	1 50	05	13					
" acres Land, value $								
" acres Land, value $								
" acres Land, value $								
" Personal Property, value $ 715	2 18	72	1 81					
" Capitation Taxes	1 00		50					
" Income $								
Total								6 55
5 per cent. additional, December 1, 1900								
Total								

Received payment ____ *day of* ____ *190*____ ____ *Treasurer.*

Per ____

Exhibit 8

Mr. J. H. Holloway, Smithfield. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To Paid 1 Attorney tax acres Land, value $ 3 00	9 00	3 00	7 50					
" acres Land, value $								
" acres Land, value $								
" acres Land, value $								
" Personal Property, value $ 463	1 40	4 12	28 91					
" Capitation Taxes	1 00		50					
" Income $ 60	6 00							
Total								57 53
5 per cent. additional, December 1, 1900								
Total								

Received payment ____ day of ____ 190__ ____ Treasurer,

Per ____

Exhibit 9

Mr. W. S. Jaynes, Smithfield. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION	State Tax. 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To 1½ acres Land, value $ 233	7 00	2 30	6 25					
" Isle of Wight acres Land, value $ 900	2 70	90	2 25					
" acres Land, value $								
" acres Land, value $								
" Personal Property, value $ 760	2 28	76	6 90					
" Capitation Taxes	1 00		50					
" Income $ 600	6 00							
Total	19 48	4 16	15 90					39 54
5 per cent. additional, December 1, 1900								
Total								

Received payment ____ *day of* ____ *190*____ ____ *Treasurer,*

Per ____

Mr. S. D. Folk, Smithfield. No

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To [illegible] acres Land, value $ 2000	6 00	2 00	5 00					
[illegible] acres Land, value $ 4000	12 00	4 00	10 00					
" " " 65 acres Land, value $ 500	1 50	50	1 25					
" [illegible] acres Land, value $ 800	2 40	80	2 00					
" Personal Property, value $ 602	1 81	60	1 50					
" Capitation Taxes	1 00		50					
" Income $	24 71	7 90	20 25					
Total								52 86
5 per cent. additional, December 1, 1900								
Total								

Received payment ____ day of ____ 190____ ____ Treasurer,

Per ____

10 Continued from 10(a)

Mr. S L D Folk, *Smithfield.* *No.*

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1 2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To Lot nw 33 54 acres Land, value $ 1200	3 60	1 20	3 00					
" Lot of nw 76 44 acres Land, value $ 1520	4 56	1 52	3 75					
" Bunch lot acres Land, value $ 71	2 13	07	17					
" 1/3 of nw 76 44 acres Land, value $ 800	2 40	80	2 00					
" Personal Property, value $								
" Capitation Taxes	~~1 00~~		~~50~~					
" Income $								
Total								23 23
5 per cent. additional, December 1, 1900								
Total								

Received payment ____ *day of* ____ *190*____

____ *Treasurer,*

Per ____

heretofore taken in this cause.
and the Court doth further adjudge, order
and decree that the complainants depay
unto defendants their costs in this suit
expended.
The defendants expressing a desire
to present a petition to the Supreme
Court of Appeals of Virginia for
so much of this decree as regards the Commissioner's report
an appeal from ~~this decree~~, it is
ordered that execution of the decree
be suspended for sixty days from this date,
when they, or some one for them, shall
execute a proper suspending bond before
the clerk of this Court with good
security to be approved by him in
the penalty of $500 conditioned for
the payment of all such damages as
may accrue to any person by reason
of such suspension, in case a supersedeas to this decree should not be allowed
and be effectual in the time so specified

Entered April 23, 1901
Edwin R. Rhodes

Day et als
vs
Day et als
Petition for Appeal

Dayrades
vs
Roberts Treasurer

In Appeal Dy 17-1900

This cause came on this day and is objected to by complainant's counsel
to be heard on the ~~complainants~~ original & amended bill ~~and exhibits~~ ~~thereto~~ ~~filed~~ The demurrer of the defendants to said bill, this day filed by leave of court in which demurrer the complainants ~~joined~~, and was argued by counsel, ~~on the~~ and on the motion of the defendants to dissolve the injunction heretofore granted in this cause, and was argued by counsel, on consideration whereof the court being of the opinion that sec 20 of an act ~~entitled~~ entitled "an act to repeal the charter of the town of Smithfield, and to grant a new charter to the said town;" as ~~exempts~~ subjects the said town and the taxable persons and property therein from the payment of taxes to the county of Isle of Wight for general county (other than poor rate and road taxes) purposes of the said county, is unconstitutional and void as being in violation of article 5 section 15 and article 10 Sections 1 and 3 of the constitution of Virginia ~~and without reading whether the said section is in violation of sec 5 sec 6 or any section - that question not being properly before this court~~ doth sustain ~~said~~ the defendants said demurrer and doth dissolve the injunction

Day & others
v. Copy decree
Roberts treasurer & others

Doyle et al
v. Copy of Decree
Roberts Treas. et als.

VIRGINIA:

In the Supreme Court of Appeals, held at the State Library Building, in the City of Richmond, on Monday the 9th day of February 1903.

C. F. Day, W. D. Folk, J. W. Holloway, John L. Cowling and V. W. Joyner Appellants

against

John W. Roberts treasurer of Isle of Wight County; Charles H. Hart, Robert T. Dick and John M. Ballard Supervisors of Isle of Wight County and constituting the board of Supervisors of said County Appellees

Upon an appeal from a decree pronounced by the circuit court of the County of Isle of Wight on the 23rd day of April, 1901

This day came again the parties by counsel, and the court having maturely considered the transcript of the record of the decree aforesaid, and arguments of counsel, is of opinion, for reasons stated in writing and filed with the record, that there is no error in said decree; it is therefore decreed and ordered that the same be affirmed and that the appellants pay to the appellees thirty dollars damages and also their costs by them about their defence herein expended.

Which is ordered to be certified to the said circuit court.

Appellees costs in the Supreme Court of Appeals $22.74

A Copy
Teste, Geo. K. Taylor, C.C.

1899

Valuation of town lots of
C. F. Day, W. S. Falk et al

Exhibits

1. 2. 3. 4. 5. 6.

Filed Dec. 28th 1900
Test N. D. Harmon Clk.

Exhibit No 6

Abstract from the Land Book for the year 1899. of the following lots of land. to whom they belong and the assessed value of the same. to wit:

100	John L. Cowling	part of lot #6	$ 100.00
600	C. F. Day	1/3 of lot #55	600.00
1200	do	1/2 acre lot	1200.00
600	do	1/3 " " "	600.00
2400			
	W. J. Falk	1/4 of lot #27	1.830.00
	do	part of lot #64	3100.00
	do	" " " #65	300.00
1800			
3100	do	" " " #68 & 1/2 64	1.200.00
300			
1200			
600	do	Wesson lot	600.00
1200			
75			
600	do	part lot #36	1.200.00
8875			
	do	Bank lot	75.00
	do	1/3 lot # 7	600.00
3000	J. H. Holloway	part of Atkinson lot	3000.00
	W. H. Joyner	1 1/2 acre lot	2,500.00
3100	do	lot adj: W. H. Joyner	600.00

Teste

A. J. Young c.c.

Exhibit No: 6 Assessments of Real Estate

	1899	1900
C. F. Day	2400	3332.
W. D. Folk	8875.	10.875
J. L. Cowling	150.	50.
J. W. Holloway	3000.	3.000
V. W. Dyer	3100	3400

Mr. T. S. Jayne Exhibit No. 5, Newport District. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To 120 acres Land, value $ 2500	7 50	2 50	6 25					
" Land, value $ 900	2 70	90	2 25					
" acres Land, value $								
" acres Land, value $								
" Personal Property, value $ 760	2 28	76	6 90					
" Capitation Taxes	1 00		50					
" Income $ 600	6 00							
Total								39 34
5 per cent. additional, December 1, 1900								1 98
Total								41 32

Duplicate

Received payment ____ day of ____ 190____ ____ Treasurer,

Per ____

Mr. J. F. Holloway Exhibit No. 4, Newport District. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To Last Exhibit								
1 acres Land, value $ 3000	9 00	3 00	7 50					
acres Land, value $								
" acres Land, value $								
" acres Land, value $ Town 10000								
" Personal Property, value $ 465	1 40	47	2 91					
" Capitation Taxes	1 00			50				
" Income $ 600	6 00							
Total								61 78
5 per cent. additional, December 1, 1900								2 89
Total								60 67

Received payment ____ day of ____ 190__

Treasurer,

Per ____

All Available Text Successfully Captured

Mr. John L. Gaulding Exhibit No. 8, Newport District. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To Sandy Land acres Land, value $ 60	18	6	15					
" acres Land, value $								
" acres Land, value $								
" acres Land, value $								
" Personal Property, value $ 725	2 18	7 3	1 81					
" Capitation Taxes	1 00		50					
" Income $								
Total								6 55
5 per cent. additional, December 1, 1900								33
Total								6 88

Received payment day of 190

Treasurer.

Per

All Available Text Successfully Captured

Mr. C. D. Folk Exhibit No. 2, Newport District. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
Total [illegible] acres Land, value $ 1200	3 60	1 20	3 00					
" [illegible] acres Land, value $ 1500	4 50	1 50	3 75					
" Bank 4 acres Land, value $ 75	22	07	19					
" [illegible] acres Land, value $ 800	2 40	80	2 00					
" Personal Property value $								
" Capitation Taxes	1 00		50					
" Income $								2823
Total								176
5 per cent. additional, December 1, 1900								2999
Total								

Received payment ____ day of ____ 190__ ____ Treasurer,

Per ____

All Available Text Successfully Captured

Mr. S. L. Pate Exhibit No. 2, Newport District. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To 12 Acres Land, value $ 2000	6 00	2 00	5 00					
" 40 Acres Land, value $ 4000	12 00	4 00	10 00					
" " 60 Acres Land, value $ 500	1 50	60	1 25					
Westing Acres Land, value $ 800	2 40	80	2 00					
" Personal Property, value $ 603	1 81	60	1 50					
" Capitation Taxes	1 00			50				
" Income $								
Total								52 86
5 per cent. additional, December 1, 1900								2 64
Total								55 50

Received payment ____ day of ____ 190__ ____ Treasurer,

Per ____

All Available Text Successfully Captured

Mr. C. F. Day Exhibit No. 1., Newport District. No.

1900. To JOHN W. ROBERTS, Treasurer of Isle of Wight County, Va., Dr.

SUBJECTS OF TAXATION.	State Tax, 30c. on $100.	State School Tax, 10c. on $100.	County Levy, 25c. on $100.	County School Tax, 5c. on $100.	District School Tax, 5c. on $100.	County Road Tax, 7 1-2c. on $100.	County Poor Tax, 7 1-2c. on $100.	TOTAL TAX.
To 1/3 Lot No 55 acres Land, value $ 766	2 30	77	191					
" 1/3 " " 55 acres Land, value $ 766	2 30	77	191					
" 1/2 Lot acres Land, value $ 1800	5 40	180	450					
" acres Land, value $								
" Personal Property, value $ 6370	16 11	5 37	13 42					
" Capitation Taxes	1 00		50					
" Income $								
Total								58 06
5 per cent. additional, December 1, 1900								2 90
Total								60 96

Duplicate

Received payment day of 190 Treasurer,

Per

776
776
1800

All Available Text Successfully Captured

Day et als

vs. Bond

Roberts et als

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a copy

KNOW ALL MEN BY THESE PRESENTS, that we, C. F. Day, W. D. Folk, J. W. Holloway, John L. Cowling, V. W. Joyner and R. S. Thomas, are held and firmly bound unto the Commonwealth of Virginia in the just and full sum of five hundred dollars, to the payment whereof well and truly to be made to the said Commonwealth, we bind ourselves and each of us, our and each of our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals and dated this 22nd. day of June in the year one thousand nine hundred and one and in the 125th. year of the Commonwealth.

The condition of the above obligation is such that whereas the above bound C. F. Day, W. D. Folk, J. W. Holloway, John L. Cowling and V. W. Joyner, hath obtained from one of the judges of the Supreme Court of Appeals of the State of Virginia, a writ of supersedeas to a judgment rendered against them in the Circuit Court of Isle of Wight County on the 23rd. day of April, 1901, in their suit vs. John W. Roberts et als. Now, if the said C. F. Day, W. D Folk, J. W. Holloway, John L. Cowling and V. W. Joyner shall perform and satisfy the said judgment proceedings on which are so stayed by said writ of supersedeas in case the said judgment be affirmed or the said supersedeas may be dismissed; and, shall also, in the same pay all damages, costs and fees which may be awarded against or incurred by the said C. F. Day, W. D. Folk, J. W. Holloway, John L. Cowling and V. W. Joyner in the Appellate Court; and also all actual damage incurred in consequence of the said supersedeas; then, the above obligation to be void, otherwise to remain in full force and virtue.

C. F. Day, (SEAL)
By A. S. Johnson, his attorney in fact.

W. D. Folk, (SEAL)
By A. S. Johnson, his attorney in fact.

J. W. Holloway, (SEAL)
By A. S. Johnson, his attorney in fact.

V. W. Joyner, (SEAL)
By A. S. Johnson, his attorney in fact.

John L. Cowling, (SEAL)
By A. S. Johnson, his attorney in fact.

R. S. Thomas, (SEAL)

In the Clerk's Office of the Circuit Court for the County of Isle of Wight. This day, R. S. Thomas, surety on the above bond, made oath before me, N. F. Young, Clerk of the Circuit Court of the County of Isle of Wight, that his estate, after the payment of all his just debts, and those for which he is bound as security for others and expects to have to pay, he is worth the sum of five hundred dollars.

Given under my hand this 22nd. day of June, 1901.

N. F. Young, Clerk.

A Copy,

Teste, N. F. Young C.C.

Day et als

vs. } Suspending Board

Roberts et als

---

a copy

KNOW ALLMEN BY THESE PRESENTS, that we, C. E. nay, W. D. Folk, John L. Cowling, J W. Holloway and V W. Joyner and R. S. Thomas are held and firmly bound unto the Commonwealth of Virginia in the sum of five hundred dollars, to the payment whereof, well and truly to be made to the said Commonwealth of Virginia, we bind ourselves and each of us, our and each of our heirs, executors and administrators, jointly and severally, firmly by these presents, hereby waiving the benefit of our Homestead Exemptions, as to this obligation, and ay claim or right to discharge any liability to the Commonwealth of Virginia arising under this bond, or by virtue of said office, post or trust, with coupons detached from bonds of this State. Sealed with our seals, and dated this 6th. day of way, one thousand nine hundred and one.

The condition of the above obligation is such that under the decree of the Circuit Court of the County of Isle of Wight, pronounced on the 23rd. day of April, 1901, in the suit therein depending under the name and style of C. F. nay et als. vs. Jno. W. Roberts, et als., it was decided, among other things, that the said decree shall be suspended for sixty days, when the complainants, or some one for them, shall give bond before the Clerk of this Court, in the penalty of five hundred dollars, conditioned for the payment of all such damages as may accrue to any person by reason of such suspension in case a supersedeas to this decree should not be allowed. Then this obligation to be void or otherwise to remain in full force and virtue.

C. E. nay, (SEAL)
By R. S. Thomas, his agent.

W. D. Folk, (SEAL)
By R. S. Thomas, his agent,

John L. Cowling, (SEAL)
By R. S. Thomas, his agent.

J. W. Holloway, (SEAL)
By R. S. Thomas, his agent.

V. W. Joyner, (SEAL)
By R. S. Thomas, his agent.

R. S. Thomas, (SEAL)

In the Clerk's Office of the Circuit Court of the County of Isle of Wight. This day, R. S. Thomas, surety on the above bond, made oath before me, N. F. Young, Clerk of the Circuit Court of the County of

Isle of Wight, that his estate, after the payment of all of his just debts and those for which he is bound as security for others and expects to have to pay, he is worth the sum of five hundred dollars.

Given under my hand this 6th. day of May, 1901.

In the Clerk's Office of Isle of Wight County Circuit Court May 6th. 1901, this bond was executed.

Teste, M. F. Young, C.C.

A Copy,

Teste M. F. Young C.C.

Mr. Stahl
cc: Superintendent Bond
Conduit Stahl

a copy

KNOW ALL MEN BY THESE PRESENTS, that we, C. F. Day, W. D. Folk, John L. Cowling, J. W. Holloway and V. W. Joyner, are held and firmly bound unto the Commonwealth of Virginia in the sum of five hundred dollars, to the payment whereof well and truly to be made to the said Commonwealth of Virginia, we bind ourselves, and each of us, our and each of our heirs, executors and administrators, jointly and severally, firmly by these presents. And we hereby waive the benefit of our homestead exemptions as to this obligation, and also any claim or right to discharge any liability to the Commonwealth wrising under this bond, or by virtue of said office, post or trust, with coupons detached from bonds of this State. Sealed with our seals and dated this 27th. day of December, one thousand nine hundred (1900).

The condition of the above obligation is such, that whereas the above bound C F. Day, W. D. Folk, John L. Cowling, J W Holloway, and V. W. Joyner, on their bill in chancery against John W. Roberts, Treasurer of Isle of Wight County, Charles H. Hart, Robert T. Dick and John M. Ballard, Supervisors of the County of Isle of Wight, and constituting the Board of Supervisors of said County, addressed to the Judge of the Circuit Court of the County of Isle of Wight has obtained from the said judge and injunction to enjoin and restrain John W. Roberts, Treasurer of Isle of Wight County, and Charles H. Hart, Robert T. Dick, and John M. Ballard, Supervisors of said County from collecting the taxes assessed on the plaintiffs and others, residents of the town of Smithfield, for the year 1900, for County purposes, now in the hands of the said Treasurer for collection; and also from collecting the taxes assessed for the year 1900 on the plaintiffs and others, residents of the town of Smithfield for State Purposes based on the valuation of real estate made in 1900, instead of the valuation of 1895 in those cases in which the valuations differ from the valuation of 1895, until the future order of this Court; and whereas it is provided by the order of the said judge awarding the said injunction, that the plaintiff shall not have the benefit thereof until the plaintiffs or some one for them shall enter into a bond, with good security, in the Clerk's Office of said Court, payable to the Commonwealth of Virginia, in the penalty of five hundred dollars, and conditioned to pay all such costs as may be awarded against the said plaintiffs, and all such damages as shall be

incurred by them in case the said injunction be dissolved, then this obligation to be dissolved, otherwise to remain in full force.

N. F. Young, (SEAL)
By A. S. Johnson, his attorney in fact.

W. D. Folk, (SEAL)
By A. S. Johnson, his attorney in fact.

John L. Cowling, (SEAL)
By A. S. Johnson, his attorney in fact.

J. W. Holloway, (SEAL)
By A. S. Johnson, his attorney in fact.

V. W. Joyner, (SEAL)
By A. S. Johnson, his attorney in fact.

R. S. Thomas, (SEAL)

In the Clerk's Office of the Circuit Court of the County of Isle of Wight. This day personally appeared before me, N. F. Young, Clerk of the Circuit Court of the County of Isle of Wight, R. S. Thomas, who made oath that his estate, after the pay ment of all his just debts and those for which he is bound as security for others and expects to have to pay, he is worth the sum of five hundred dollars, and over and above all exemptions allowed by law.

Given under my hand this 28th. day of December, 1900.

N. F. Young, Clerk.

A Copy,

Teste N. F. Young C.C.

Day et-al
vs
Notice
Roberts et-al

We acknowledge
legal service of this
notice.

Jno. M. Roberts Treasu-
rer of Isle of Wight Co.
Chas. A. Hart - Robt
T. Dick and Jno. M.
Ballard - Board of Su-
pervisors of said County
by R.E. Bolton their atty.

Notice

To John W. Robert. Treasurer of the County of Isle of Wight, Charles H. Hart, Robert T. Dick & John M. Ballard. Supervisors of the County of Isle of Wight Constituting the Board of Supervisors of Isle of Wight County

Take Notice, that intending to apply to the Supreme Court of Appeals of Virginia for an appeal from the decree of the Judge of the Circuit Court of the County of Isle of Wight rendered on the 23rd day of April 1901 at the April Term of that Court for this County in the cause in chancery wherein we were complainants and you were defendants we shall ask the Clerk of the Circuit Court of this County of Isle of Wight to make out a full and complete transcript of the record in the said chancery suit save and except such parts of the same as are specially directed by said decree to be made and copied into this record

Respectfully, Yours &c

C. F. Day, W. D. Folk

Jno L. Cowling, J. W. Holloway &

V. W. Joyner

by Barrows & Bro &

R. S. Thomas

Their Counsel