

Orig. Title
7-28-77

BOOK 155 PAGE 714

THIS DEED, made this 30th day of June, 1978, by and between ROBERT W. TOWNSEND and JEAN M. TOWNSEND, his wife, of the County of Goochland, State of Virginia, parties of the first part and JOHNNY L. JACKSON, of the County of Goochland, State of Virginia, party of the second part.

WITNESSETH: that for and in consideration of Ten (\$10.00) Dollars and other good and valuable considerations, the receipt of which is hereby acknowledged, at or before the execution and delivery of this deed, the parties of the first part do bargain, sell and convey unto the party of the second part with General Warranty and English Covenants of Title, all of the following described real estate with improvements thereon and appurtenances thereunto belonging, to-wit:-

ALL that certain piece or parcel of land lying and being situated in the Byrd District of Goochland County, Virginia, approximately two miles east of Fife and containing 21.6 acres, according to a plat of survey made by C. E. Watkins, S.G.C., dated March 17th and 18th, 1931 and recorded in the Clerk's Office of the Circuit Court of Goochland County in Plat Book 3, page 62; the courses and distances of the boundaries as shown on said plat are as follows: Commencing at a stone where the lands now or formerly of Ida Young, the lands of Alberta E. Chatman and this tract intersect; thence, N. 5° E. 1255 feet to stone and white oak at a spring; thence, N. 25° E. 423 feet to a stone at corner; thence, S. 72° E. 915 feet to a stone in corner; thence, S. 10° W. 476 feet to a stone; thence, S. 5° W. 416 feet to a stone; thence, S. 540 feet to a stone in old road; thence, S. 18° W. 800 feet to a stone in a branch; thence, N. 35° W. 220 feet to the point of beginning.

IT being bounded on the north by the land now or formerly of Mary Evans, widow of Maxwell Evans; on the west by the land of Alberta E. Chatman; on the south by the lands now or formerly of Ida Young; and on the east by the lands of Jocelyn M. Jennings.

IT being the same land as that conveyed to Robert W. Townsend from Joshua Payne, Jr., single, and others by deed dated February 11, 1977 and recorded in the Clerk's Office of the Circuit Court of Goochland County immediately prior hereto.

WITNESS the following signatures and seals.

Robert W. Townsend (SEAL)
ROBERT W. TOWNSEND

Jean M. Townsend (SEAL)
JEAN M. TOWNSEND

NOTA 155442 713

STATE OF VIRGINIA
COUNTY OF GOCHLAND, to-wit:-

The foregoing instrument was acknowledged before me this
30th day of June, 1978, by Robert W. Townsend and
Jean M. Townsend, his wife.

Barbara P. Shippard
Notary Public

My commission expires:

September 28, 1981

Witness in the Clerk's Office of the Circuit Court of Gochland County
July 11, 1978 at 10:40 o'clock P. M. This Deed was
presented with certificate annexed admitted to record.

I hereby certify that the tax imposed by Section 58-54.1 in the amount of
\$ 13.00 has been paid to this office.

State Tax \$ 13.70 Taxes 13.70 Barbara P. Shippard
Deputy Clerk

Ben. J. C. Hall

7-20-77

BOOK 155 PAGE 707

THIS DEED, made this 11th day of February, 1977, by and between JOSHUA PAYNE, JR., single; THOMAS MORRIS and EDNA TYLER MORRIS, husband and wife; and CLEVELAND MORRIS, single, all of the County of Goochland, State of Virginia; GEORGE PAYNE, single, and ROY PAYNE and FLORENCE PAYNE, husband and wife, all of Washington, D. C.; HAYWOOD PAYNE and ROSE R. PAYNE, husband and wife, of the City of Richmond, State of Virginia; ALBERTA E. CHATMAN, widow, of Catakill, New York; ALEXANDER EVANS and MARTIE EVANS, husband and wife; CHARLES H. EVANS, single; FRED TAYLOR and CLAUDIA TAYLOR, husband and wife, of New Rochelle, New York; and CARL MORRIS and DIANE MORRIS, husband and wife, of Baltimore, Maryland, parties of the first part, and ROBERT W. TOWNSEND, of the County of Goochland, State of Virginia, party of the second part.

WHEREAS: Hester Payne Evans, widow, departed this life on December 31, 1973, intestate and without ever having had children, leaving as her sole heirs at law her brother, Joshua Payne, Jr. and the following named nieces and nephews: Thomas Morris, Cleveland Morris and Carl Morris, the only children and sole heirs at law of Willie Payne Morris, a deceased sister who was a widow at the time of her death; George Payne, Roy Payne and Haywood Payne, the only children and sole heirs at law of William Henry Payne, a deceased brother, their mother having died many years ago; Alberta E. Chatman, Alexander Evans, Charles H. Evans, the only surviving children of Emma Payne Evans; and Fred Taylor, the son and only child of Eva E. Taylor, a daughter of Emma Payne Evans, and deceased niece of Hester Payne Evans; thus leaving as the sole owners of the hereinafter described real estate, the parties of the first part to this deed; another brother of Hester Payne Evans, Christopher Payne, having died on January 21, 1977 in Youngstown, Ohio, intestate, and never having married.

NOW, THEREFORE, THIS DEED WITNESSETH: That for and in consideration of Four thousand, eight hundred and sixty (\$4,860.00) Dollars, the receipt of which is hereby acknowledged, at or before the execution and delivery of this deed, the parties of the first part do bargain, sell and convey unto the party of the second part with General Warranty and English Covenants of Title, all of the following described real estate with improvements thereon and appurtenances thereto belonging, to-wit:-

ALL that certain piece or parcel of land lying and being situated in the Byrd District of Goochland County, Virginia, approximately two miles east of Fife and containing 21.6 acres, according to a plat of survey made by C. E. Watkins, S.G.C., dated March 17th and 18th, 1931 and recorded in the Clerk's Office of the Circuit Court of Goochland County in Plat Book 3, page 62: the courses and distances of the boundaries as shown on said plat are as follows: Commencing at a stone where the lands of Ida Young, the lands of Alberta E. Chatman and this tract intersect; thence, N. 5° E. 1255 feet to stone and white oak at a spring; thence, N. 25° E. 423 feet to a stone at corner; thence, S. 72° E. 915 feet to a stone in corner; thence, S. 10° W. 476 feet to a stone; thence, S. 5° W. 416 feet to a stone; thence, S. 540 feet to a stone in old road; thence, S. 10° W. 600 feet to stone in a branch; thence, N. 35° W. 220 feet to the point of beginning.

IT being bounded on the north by the land of Mary Evans, widow of Maxwell Evans; on the west by the land of Alberta E. Chatman; on the south by the lands now or formerly of Ida Young; and on the east by the lands of Jocelyn H. Jennings.

IT being the same land as that conveyed to Ben Evans as Lot #3 in a Partition Deed dated March 19, 1931 and recorded in the Clerk's Office of the Circuit Court of Goochland County in Deed Book 64, page 339. Ben Evans departed this life intestate around 1965, never having had any children, leaving as his sole heir at law his widow, Hester Payne Evans.

WITNESS the following signatures and seals.

Joshua Payne, Jr. (SEAL)
Joshua Payne, Jr.

Thomas Morris (SEAL)
Thomas Morris

Edna Tyler Norris (SEAL)
Edna Tyler Norris

Cleveland Morris (SEAL)
Cleveland Morris

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3-2-1978 George Payne (SEAL)
George Payne

Edna Taylor (SEAL)
Edna Taylor

Rose Payne (SEAL)
Rose Payne

Haywood Payne (SEAL)
Haywood Payne

Florence Payne (SEAL)
Florence Payne

Alberta E. Chatman (SEAL)
Alberta E. Chatman

Alexander Evans (SEAL)
Alexander Evans

Nattie Evans (SEAL)
Nattie Evans

Charles H. Evans (SEAL)
Charles H. Evans

Fred Taylor (SEAL)
Fred Taylor

Claudia Taylor (SEAL)
Claudia Taylor

Carl Morris (SEAL)
Carl Morris

Diane Morris (SEAL)
Diane Morris

STATE OF VIRGINIA

COUNTY OF GOOCHLAND, to-wit:-

I, Barbara R. Sheppard, a Notary Public for the County of Goochland, in the State of Virginia, do hereby certify that Joshua Payne, Jr., single; Edna Tyler Morris, wife of Thomas Morris; and Cleveland Morris, single, whose names are signed to

NOT. 155-MR 710

the foregoing instrument, bearing date February 11, 1977, have each acknowledged the same before me in my County aforesaid.

Given under my hand this 15th day of February, 1977.

My commission expires: October 2, 1977.

Robert P. McLean
Notary Public

STATE OF VIRGINIA

COUNTY OF GOCHLAND, to-wit:-

I, Kate McLean, a Notary Public for the County aforesaid, in the State of Virginia, do hereby certify that Thomas Morris, husband of Edna Tyler Morris, whose name is signed to the foregoing instrument, bearing date February 11, 1977, has this day acknowledged the same before me in my County aforesaid.

Given under my hand this 14th day of February, 1977.

My commission expires: July 20-1980.

Kate McLean
Notary Public

DISTRICT OF COLUMBIA

CITY OF WASHINGTON, to-wit:-

I, Wesley G. Evans, a Notary Public for the City and District aforesaid, do hereby certify that George Payne, single; and Ray Payne and Rose Payne, husband and wife, whose names are signed to the foregoing instrument, bearing date February 11, 1977, have acknowledged the same before me in my City aforesaid.

Given under my hand this 15th day of May, 1978.

My commission expires: 2/14/80.

Wesley G. Evans
Notary Public



BOOK 155-711

STATE OF VIRGINIA
County of Stafford, to-wit:-
Barbara R. Sheppard

I, Barbara R. Sheppard, a Notary Public for the County of Stafford, in the State of Virginia, do hereby certify that Haywood Payne and Roy Payne, whose names are signed to the foregoing instrument, bearing date February 11, 1977, have acknowledged the same before me in my County aforesaid.

Given under my hand this 3rd day of July, 1978.
My commission expires: September 28, 1981

Barbara R. Sheppard
Notary Public

STATE OF NEW YORK

COUNTY OF Herk, to-wit:-

I, Beverly Mearney, a Notary Public for the County/City and State aforesaid, do hereby certify that Alberta E. Chatman, widow, whose name is signed to the foregoing instrument, bearing date February 11, 1977, has this day acknowledged the same before me in my County/City aforesaid.

Given under my hand this 4 day of May, 1977.
My commission expires: March 30, 1979

Beverly Mearney
Notary Public

BEVERLY MEARNEY
Notary Public in the State of New York
Qualified in Otsego County
My Commission Expires March 30, 1979

SEAL

STATE OF NEW YORK

CITY OF NEW ROCHELLE, to-wit:-

I, Allen C. Roberts, a Notary Public for the City and State aforesaid, do hereby certify that Alexander Evans and Mattie Evans, husband and wife; Charles H. Evans, single; Fred Taylor

and Claudia Taylor, husband and wife, whose names are signed to the foregoing instrument, bearing date February 11, 1977, have each

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acknowledged the same before me in my City aforesaid.

Given under my hand this 1 day of April, 1977.

My commission expires: March 31, 1978.

Alice C. Gibbons
Notary Public, State of Maryland
Qualified in Washington County
Commission Expires March 31, 1978

S E A L

STATE OF MARYLAND

CITY OF BALTIMORE, to-wit:-

I, Michael A. Taylor Sr., a Notary Public for
the City and State aforesaid, do hereby certify that Carl Morris
and Diane Morris, his wife, whose names are signed to the fore-
going instrument, bearing date February 11, 1977, have each
acknowledged the same before me in my City aforesaid.

Given under my hand this 2nd day of July, 1977.

My commission expires: July 15, 1978.

Michael A. Taylor Sr.
Notary Public



THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS 12
day of July, 1978, by Rose R. Payne.

The foregoing instrument was acknowledged before me this 12
day of July, 1978, by Rose R. Payne.

My commission expires:

Barbara R. Sheppard
Notary Public

September 28, 1981

BOOK 155 PAGE 713

DISTRICT OF COLUMBIA
CITY OF WASHINGTON, to-wit:-

The foregoing instrument was acknowledged before me this
5th day of July, 1978, by Florence Payne.

My commission expires:

John L. Lamm
Notary Public

My Commission Expires April 14, 1981

S E A L

VERGUND in the Clerk's Office of the Circuit Court of Goodland County
July 11 1978 at 10:40 o'clock A. M. This Deed was
presented with certificate 5 annexed, admitted to record.
I hereby certify that the tax imposed by Section 58-5.1 in the amount of
\$ 12.00 has been paid to this office.
State Tax \$ 12.70



John L. Lamm
Notary Public

IN THE CIRCUIT COURT OF GOOCHLAND COUNTY, VIRGINIA

COLONIAL FUEL OIL CORP.,)
Plaintiff;)
) C-83-2
v.)
) FINAL REPORT OF SPECIAL COMM-
C. THOMAS EBEL, et als,) ISSIONER
Defendant.)

TO THE COMMISSIONER OF THIS COURT:

Your undersigned Special Commissioner, who was appointed by a Decree of this Court on December 4, 1985, and by a subsequent decree of this Court on October 2, 1986, was Ordered to execute and deliver a deed to Forrest and Sadie Alley on the subject property of this suit for the Alley's high bid of \$7,000.00, and by subsequent Decree of this Court, dated October 21, 1986, Ordered to distribute the proceeds of the sale in accordance with the Second Special Commissioner's Report, Reports the distribution of the proceeds as follows, as evidenced by the canceled checks, attached.

RECEIPTS:

Proceeds of sale.....\$7,000.00

DISTRIBUTION

Check #163, M.W. Amos, Treasurer, real estate
taxes, 1983-Oct. 10, 1986.....\$377.17

Check #164, Bank of Goochland, balance on
Deed of Trust.....\$2,193.83

Check #167 Colonial Fuel Oil Corp., reimbursment
for filing fees, service, appraisal,
first advertisement of sale, Court
Reporters, fee.....\$756.90

Check #165 Edward Carpenter, Commissioner's
Fee.....\$850.00

Check #168 Goochland Gazette, advertisement....\$50.40

Check #169 Arthur P. Cassanos, Special Commissioner's
Fee and cost of bond.....\$438.00

Check #166 C. Thomas Ebel, Administrator of
Johnny L. Jackson Estate, balance....\$2,333.70

TOTAL.....\$7,000.00

Whereupon, the undersigned requests that his above account be stated, settled and reported to the Court for confirmation thereof.



Respectfully submitted this 18th day of December, 1986.


Arthur P. Cassanos
Rt. 12 Box 233-B
Mechanicsville, Va., 23111
779-2277

CERTIFICATE

I certify that I have mailed true copies of the foregoing Report and attached Decree to: C. Thomas Ebel, P.O. Box 1998, Richmond, Va., 23216; Steven McCallum, 1 James Center, Richmond, Va., 23219; Richard D. Taylor, Jr., 509 N. 3rd. St., Richmond, Va., 23219; George Andrews, Rt. 1 Box 342-1, Manakin-Sabot, Va., 23103 and J.C. Knibb, Goochland, Va., 23063, this 18th day of December, 1986.


Arthur P. Cassanos

CERTIFICATE OF TITLE

THIS IS TO CERTIFY that I have examined the indexed recorded title to the real property more particularly described in Schedule "A" attached hereto from September 26, 1900, through December 21, 1984, at 11:50 a.m., and found the same to be owned in fee simple by Johnny L. Jackson and to be free of any indexed recorded objections to title except as follows:

1. Deed of Trust dated January 26, 1979, from Johnny L. Jackson to J. C. Knibb and Gary B. Sullivan, Trustees, and recorded January 26, 1979, in the Clerk's Office of the Circuit Court of Goochland County, Virginia, in Deed Book 159, page 209, to secure the repayment of obligations to which the property may be subjected for payment not to exceed \$4,101.36, as more particularly described in the said Deed of Trust securing the interest of the Bank of Goochland, Goochland, Virginia, and being a first lien on the property.
2. Deed of Trust dated October 28, 1980, from Johnny L. Jackson to J. C. Knibb and Gary B. Sullivan, Trustees, and recorded October 28, 1980, in the Clerk's Office of the Circuit Court of Goochland County, Virginia, in Deed Book 168, page 480, to secure the repayment of obligations to which the property may be subjected for payment not to exceed \$3,260.88, as more particularly described in the said Deed of Trust securing the interest of the Bank of Goochland, Goochland, Virginia, and being a second lien on the property.
3. Real estate taxes due the County of Goochland for the tax years 1980 through 1984, totalling, inclusive of penalty and interest \$400.23.

GIVEN under my hand this 21st day of December, 1984.



Edward K. Carpenter
Examining Attorney

VIRGINIA:

IN THE CIRCUIT COURT OF GOOCHLAND COUNTY
COLONIAL FUEL OIL CORPORATION

v.

C. THOMAS EBEL, et als



COMMISSIONER'S REPORT

TO THE HONORABLE JUDGES OF SAID COURT:

The undersigned Commissioner in Chancery respectfully reports unto the Court that acting in obedience to a Decree of Reference entered in this cause on April 7, 1983, your Commissioner pursuant to notice duly given by him, did on June 8, 1983, herein receive evidence in the form of testimony and exhibits tendered in support of the pleadings, which testimony has been reduced to writing and along with the exhibits filed herein is returned as a part of this Report.

Your Commissioner further reports that upon careful consideration of the pleadings and other papers filed herein and the depositions and exhibits filed herewith, he responds to the inquiries directed in said Decree of Reference as follows:

INQUIRY NUMBER ONE (1):

The amount of the personal assets of Johnny L. Jackson, deceased.

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER ONE (1):

Prior to answering this first inquiry, your Commissioner reviews the nature of the Bill and in so doing substantially responds to Inquiry Number Three (3).

Colonial Fuel Oil Corporation, a Virginia Corporation, filed this Creditor's Bill in Equity on behalf of itself and all other creditors of the estate of Johnny L. Jackson, who, the plaintiff alleges in its Bill of

Complaint, died on January 22, 1981, intestate, survived by his sister, Gertrude Smith, and six nieces and nephews, namely, Levone Jackson, Terry Jackson, Michael Jackson, Lorraine Jackson, Desie Ray Jackson, and Donna Jackson.

The Bill further alleges that C. Thomas Ebel and Gertrude Smith, defendants herein, did on March 2, 1982, qualify as Co-Administrators of the decedent's estate and give bond thereon and have since that time acted as the decedent's Co-Administrators. The Administrators offered as their first exhibit their Certificate of Qualification before the Clerk of the Circuit Court of Henrico County, Virginia, and as their third numbered exhibit a certified copy of the death certificate of their decedent, Johnny L. Jackson. That death certificate recites that the decedent was widowed having survived his widow, Rosa L. Jackson. As their second numbered exhibit the Co-Administrators introduced into evidence the death certificate of Rosa L. Jackson, which recites that she died on November 13, 1977, survived by her husband, Johnny Jackson. As its seventh numbered exhibit the Co-Administrators tendered the list of heirs filed by them in the Clerk's Office of the Circuit Court of Henrico County, which recites that the following persons are the heirs of the decedent:

<u>NAME</u>	<u>AGE</u>	<u>RELATION</u>	<u>ADDRESS</u>
Gertrude Smith	64	Sister	409 E. 92nd Street Los Angeles, California
Levone Jackson	30	Nephew	1616 Pierce Street Sandusky, Ohio
Terry Jackson	24	Nephew	1616 Pierce Street Sandusky, Ohio
Michael Jackson	18	Nephew	1616 Pierce Street Sandusky, Ohio
Lorraine Jackson	30	Niece	P. O. Box 24, Cardinal Village Jacksonville, N.C. 28540
Desie Ray Jackson	22	Niece	Craig Street, Riverside, Calif. (Last Known Address)
Donna Jackson	26	Niece	Craig Street, Riverside, Calif. (Last Known Address)

C. Thomas Ebel, one of the Co-Administrators, testified that his Co-Administrator, Gertrude Smith, the sole surviving sister of the decedent, had made an examination of the decedent's apartment and his belongings and had discovered no will. Moreover, Mr. Ebel testified that the Bank of Goochland, the only known depository of the decedent, had no record of any safe deposit box for the decedent. Based on the foregoing evidence, received without objection, your Commissioner finds that the decedent died intestate, as a widower, survived by his sister, Gertrude Smith, and the foregoing three nephews and three nieces recited in the List of Heirs. Mr. Ebel has advised your Commissioner that he will forward to your Commissioner (who will file the same in this cause without anticipation of objection to the admissibility thereof in view of the remote possibility of distribution of assets to the heirs), a Family Tree of the decedent reflecting that Levone Jackson, Terry Jackson, Michael Jackson, and Loraine Jackson were the issue of Franklin Ferman Jackson, a brother of the decedent who predeceased the decedent and further reflecting that Desie Ray Jackson and Donna Jackson were issue of Eddie Ray Jackson, the only other sibling of the decedent and who, likewise, predeceased the decedent. Accordingly, it appears that Gertrude Smith is seized and possessed of a one-third undivided interest in the decedent's real and personal estate, that Levone Jackson, Terry Jackson, Michael Jackson and Loraine Jackson are each seized and possessed of a one-twelfth undivided interest in the decedent's real and personal estate and that Desie Ray Jackson and Donna Jackson are each seized of a one-sixth undivided interest in the decedent's real and personal estate.

Your Commissioner now reviews the evidence with respect to the decedent's personal assets. The Co-Administrators introduced, without objection, as their respective Exhibits Nos. 4, 5 and 6, a Statement of Account of a commercial market account with F & M, Richmond, Virginia, reflecting a balance as of April 29, 1983, in the amount of \$5,286.97, a checking account with the

Bank of Goochland (Account No. 00-44-9083) reflecting a balance of \$45.99 as of April 15, 1983, and an estate checking account with United Virginia Bank of Richmond, Virginia (Account No. 11-94-224) reflecting a balance of \$432.20 as of May 31, 1983. The total of the deposits in these three accounts is \$5,755.15, which sum includes the proceeds of sale of two of the defendant's vehicles sold by the Co-Administrators for the total amount of \$375.00.

Counsel for all parties stipulated that the List of Assets attached as an exhibit to the Answer to the original Bill of Complaint by C. Thomas Ebel, et als, accurately reflects the assets of the estate of the decedent, the Bank of Goochland corroborating the amount on deposit in that bank by letter from their counsel herein to your Commissioner dated June 16, 1983, herewith returned. In addition to the foregoing deposits totalling \$5,755.15, this List of Assets also reflects that the decedent owned a dishwasher in the possession of Gertrude Smith, Co-Administrator, which dishwasher had an approximate value of \$100.00.

Thus, the total value of the tangible personal property of the decedent's estate is shown to be \$100.00 and the total value of his intangible personal estate is shown to be \$5,755.15. Thus, the total value of the decedent's personal assets reflected in the answers of the parties as well as their stipulation of record, is \$5,855.15.

INQUIRY NUMBER TWO (2):

The amount of the debts of Johnny L. Jackson, deceased, and their order of priority.

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER TWO (2):

All counsel of record stipulated that the following debts reflected in the Report of the Proofs of the Debts and Demands of the decedent's estate by the Commissioner of Accounts of Henrico County, Virginia, accurately estab-

§64.1-157 of the Code establishes the order in which debts of the decedent are to be paid and provides as follows:

"Order in which debts of decedents to be paid.--When the assets of the decedent in the hands of his personal representative, after the payment of the allowances provided in article 5.1 (§64.1-151.1 et seq.) of chapter 6 of Title 64.1, funeral expenses not to exceed five hundred dollars, and charges of administration, are not sufficient for the satisfaction of all demands against him, they shall be applied:

"First. To debts due the United States;

"Second. To claims of physicians, not exceeding seventy-five dollars, for services rendered during the last illness of the decedent; and accounts of druggists, not exceeding the same amount, for articles furnished during the same period; and claims of professional nurses or any other person rendering service as a nurse to the decedent at his request or the request of some member of his immediate family, not exceeding the same amount, for services rendered during the same period; and accounts of hospitals and sanitariums, not exceeding two hundred dollars, for articles furnished and services rendered during the same period;

"Third. To debts due this State;

"Fourth. To taxes and levies assessed upon the decedent previous to his death and the lien for such taxes shall not be considered as giving priority over the amounts provided in paragraphs first, second and third hereof;

"Fifth. To debts due as trustees for persons under disabilities, as receiver or commissioner under decree of court of this State, as personal representative, guardian or committee, when the qualification was in this State, and for moneys collected by anyone to the credit of another and not paid over, regardless of whether or not a bond has been executed for the faithful performance of the duties of the party so collecting such funds;

"Sixth. To all other demands, except those in the next class; and

"Seventh. To voluntary obligations."

listed the debts of the decedent's estate payable in the priority set forth:

All proper costs of administration.

Funeral expense having priority:

Mimms Funeral Home \$500.00

First Class: None

Second Class: None

Third Class: None

Fourth Class:

County of Goochland
c/o: M. W. Amos, Treasurer
County of Goochland
Goochland, Virginia 23063

\$ 89.56 - 1982 Real Estate Tax
(\$81.42 tax + \$8.14
penalty = \$89.56);

\$ 80.41 - 1981 Real Estate Tax
(\$69.62 tax + \$6.96
penalty + \$3.83 inter-
est = \$80.41);

\$ 88.07 - 1980 Real Estate Tax
(\$69.62 tax + \$6.96
penalty + \$11.49
interest = \$88.07)

Sixth Class:

Bank of Goochland

\$1,320.66, plus interest, owed on
Note secured by Deed of Trust on
21.6 acres of real estate in
County of Goochland, Virginia.

Mimms Funeral Home

\$1,678.13 balance-funeral services.

Colonial Fuel Oil Corp.

\$12,347.13, plus 10% interest
from August 26, 1981, evidenced
by a Promissory Note signed by
decedent.

Colonial Fuel Oil Corp.

\$1,762.13 - balance owned by de-
cedent for gasoline delivered to
the decedent but not paid for by
decedent.

Your Commissioner returns with this report a statement of the taxes, together with penalty and interest, now due on the property through December 31, 1984. Your Commissioner finds that only those taxes assessed upon the decedent previous to his death on January 22, 1981, fall into the fourth category of the foregoing Code Section and accordingly finds that only the 1980 real estate tax in the amount of \$69.62 and the 10% penalty due thereon in the amount of \$6.96, (there being no interest due on the tax until July 1, 1981) and the 1981 real estate tax in the amount of \$69.62, exclusive of penalty and interest, constitute proper debts in the fourth category of the foregoing Code Section. All other taxes assessed after the decedent's death, together with penalty and other accrued interest, constitute debts falling in the sixth category of priority.

Your Commissioner finds that the Report of Debts and Demands subject to the foregoing modification, accurately establishes the debts of the decedent and their order of priority. In accordance with §64.1-158 of the Code, no payment shall be made to the creditors of any one class until all of those of the preceding class or classes shall be fully paid and should the assets not be sufficient to pay all the creditors of any one class, the creditors of such class shall be paid ratably.

§64.1-159 of the Code provides that nothing contained in §§64.1-157 and 64.1-158 shall affect any lien acquired in the lifetime of the decedent. Your Commissioner's examination of title, however, reflects no judgment liens or any other liens other than those for taxes, which lien, in accordance with the fourth category of §64.1-157 shall not be considered as giving priority over the amounts provided in the preceding three paragraphs of said Code Section. None of the other debts listed in the aforesaid Report of Proofs

and Debts and Demands constitute liens against the decedent's personal estate.

INQUIRY NUMBER THREE (3):

Who is or who are the owner or owners of the real estate described in the Complaint's Bill of Complaint filed herein?

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER THREE (3):

Your Commissioner's examination of the title to the real property which is the subject matter of this suit reflects that by deed dated June 28, 1978, recorded in the Clerk's Office in Deed Book 155, page 714, the decedent acquired from Robert W. Townsend and Jean M. Townsend, his wife, a parcel of land lying in Byrd District, Goochland County, Virginia, approximately two miles east of Fife and containing 21.6 acres according to a certain plat of survey made by C. E. Watkins, S.G.C., dated March 17 and 18, 1931, and recorded in the Clerk's Office in Plat Book 3, page 62.

Based on the aforesaid evidence regarding decedent's death intestate survived by his sister and the nieces and nephews reflected in the List of Heirs filed as Co-Administrators' Exhibit No. 7, your Commissioner finds that said heirs own the subject real estate in the undivided shares set forth in your Commissioner's Response to Inquiry Number One (1).

INQUIRY NUMBER FOUR (4):

Whether this property passed to said owners as the heirs of Johnny L. Jackson, deceased.

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER FOUR (4):

Your Commissioner finds based on the aforesaid List of Heirs, the absence of a Last Will and Testament of the decedent as reflected in the testimony of C. Thomas Ebel that his Co-Administrator, Gertrude Smith, examined the home and belongings of the decedent and found no will, and based upon your

Commissioner's examination of the title to the real property which is the subject of this suit, that said property descended to the decedent's heirs as set forth in your Commissioner's Answer to Inquiry Number Three (3).

INQUIRY NUMBER FIVE (5):

The liens, if any against the said real estate and the order of their priority, including tax liens.

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER FIVE (5):

Your Commissioner's examination of title discloses the following liens in the order of priority:

1. Deed of Trust dated January 26, 1979, from Johnny L. Jackson to J. C. Knibb and Gari B. Sullivan, Trustees, and recorded January 26, 1979, in the Clerk's Office of the Circuit Court of Goochland County, Virginia, in Deed Book 159, page 209, to secure the repayment of obligations to which the property may be subjected for payment not to exceed \$4,101.36, as more particularly described in the said Deed of Trust securing the interest of the Bank of Goochland, Goochland, Virginia, and being a first lien on the property.
2. Deed of Trust dated October 28, 1980, from Johnny L. Jackson to J. C. Knibb and Gari B. Sullivan, Trustees, and recorded October 28, 1980, in the Clerk's Office of the Circuit Court of Goochland County, Virginia, in Deed Book 168, page 480, to secure the repayment of obligations to which the property may be subjected for payment not to exceed \$3,260.88, as more particularly described in the said Deed of Trust securing the interest of the Bank of Goochland, Goochland, Virginia, and being a second lien on the property.
3. Real estate taxes due the County of Goochland for the tax years 1980 through 1984, totalling, inclusive of penalty and interest, as evidenced by Treasurer's bill for the same dated November 15, 1984, delivered to your Commissioner at his request by M. W. Amos, Treasurer for Goochland County, the sum of \$400.23.

INQUIRY NUMBER SIX (6):

The fee simple and annual rental value of said property.

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER SIX (6):

Plaintiff introduced without objection as its first numbered exhibit an appraisal dated June 2, 1983, from Charles W. Smith, of Charles W. Smith Company, Realtors, reflecting an appraised value of the subject property of \$11,000.00, which your Commissioner finds to be the fee simple value of the property. The report reflects, and your Commissioner so finds, that due to the lack of road frontage that this wooded tract is not suitable for leasing and, accordingly, has no annual value.

INQUIRY NUMBER SEVEN (7):

Whether all parties in interest are properly before the Court in this cause.

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER SEVEN (7):

Your Commissioner finds that the heirs set forth in the List of Heirs received in evidence reflects all of the parties in interest in the subject real estate. All of these parties are properly before the Court.

INQUIRY NUMBER EIGHT (8):

Any other matter which said Commissioner may deem pertinent, or which any party in interest may request to be so stated.

COMMISSIONER'S RESPONSE TO INQUIRY NUMBER EIGHT (8):

Your Commissioner finds that the debts set forth in his Response to Inquiry Number Two (2) should be paid in the priority set forth in §64.1-57 and in the manner provided in §64.1-158, until all the personal assets of the decedent have been exhausted. Your Commissioner finds that the decedent's personal assets are insufficient to pay the decedent's debts and further finds in accordance with §64.1-181 of the Code that the decedent's real estate is liable for the payment of the balance of those debts in the order in which the personal estate of the decedent has been heretofore directed to be applied.

Additionally, in accordance with §64.1-187 the Liens on the real estate set forth in your Commissioner's Response to Inquiry Number Five (5) should be first paid in full in accordance with the priorities set forth in said response subject only to the prior payment of the cost of this suit, including your Commissioner's fee which he hereby requests in the amount of \$850.00, and after payment of such fee as may be due the Court Reporter in this cause, Accue-Beta, Inc., 1809 Staples Mill Road, Richmond, Virginia 23230, or reimbursement to such party to this cause as may have previously paid the same.

The undersigned certified that notice in writing of the filing of this report was on the 21st day of December, 1984, mailed to all parties who have appeared in this cause and to all counsel of record.

Respectfully submitted this 21st day of December, 1984.



Edward K. Carpenter
Commissioner in Chancery