

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
IN THE COUNTY OF ROCKINGHAM, VIRGINIA BY DAVID L. BERRY, COMMISSIONER OF THE REVENUE.

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-.51 TAX RATE ON EVERY \$100.00

L I N E	MAP NUMBER NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT LAND, LOCATION AND DESCRIPTION	ACRES	CODE	CLASS	ASSESSED VALUATIONS			TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISS- IONER'S AND TREASURERS NO.	
						LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			GRAND TOTAL
1	160D2-(1)-B 68 L 30 NUTTY MELVIN & VERNA M P O BOX 402 GROTTOES VA 24441	GROTTOES 0-0-11		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24725
2	160D2-(1)-B 41 L 28 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 28 B 41		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24726
3	160D2-(1)-B 41 L 25 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 25 B 41		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24727
4	160D2-(1)-B 41 L 26 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 26 B 41		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24728
5	160D2-(1)-B 41 L 29 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 29 B 41		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24729
6	160D2-(1)-B 41 L 27 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 27 B 41		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24730
7	160D2-(1)-B 41 L 23 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 23 B 41		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24731
8	160D2-(1)-B 41 L 24 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 24 B 41		07	11	3,000		21,900	FAIR MARKET VALUE 24,900 TAXABLE VALUE 24,900	TAX DEFERRED .00 TAX PAYABLE 126.99	24732
9	160D2-(1)-B 41 L 30 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 30 B 41		07	11	3,000		14,400	FAIR MARKET VALUE 17,400 TAXABLE VALUE 17,400	TAX DEFERRED .00 TAX PAYABLE 88.74	24733
10	160D2-(1)-B 41 L 31 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 31 B 41		07	11	500			FAIR MARKET VALUE 500 TAXABLE VALUE 500	TAX DEFERRED .00 TAX PAYABLE 2.55	24734
11	160D2-(1)-B 41 L 32 NUTTY MELVIN J JR & DEANNA JANE P O BOX 402 GROTTOES VA 24441	GROTTOES L 32 B 41		07	11	500			FAIR MARKET VALUE 500 TAXABLE VALUE 500	TAX DEFERRED .00 TAX PAYABLE 2.55	24735
12	66-(A)-L 191 NYCE H RONALD & BLANCHE D RT 3 BOX 69 E BROADWAY VA 22815	PLAINS SPARTA 8-0-9		05	21	16,100	13,650	89,700	FAIR MARKET VALUE 105,800 TAXABLE VALUE 103,350	TAX DEFERRED 12.49 TAX PAYABLE 527.09	24736
13	110-(A)-L 111A NYCE STEVEN L & DEBORAH A 950 PARKWOOD DRIVE LOT 65 HARRISONBURG VA 22801	CENTRAL KEEZLETOWN 0-3-25		03	21	8,500		24,700	FAIR MARKET VALUE 33,200 TAXABLE VALUE 33,200	TAX DEFERRED .00 TAX PAYABLE 169.32	24737
14	112A1-(3)-L 279 O NEIL PAUL R & LINDA B 4116 EWELL RD VIRGINIA BEACH VA 23455	STONEWALL L 279 S 10		01	21	8,000			FAIR MARKET VALUE 8,000 TAXABLE VALUE 8,000	TAX DEFERRED .00 TAX PAYABLE 40.80	24738
TOTALS						46,600	13,650	150,700	197,300 194,850	12.49 993.74	TAX DEFERRED TAX PAYABLE

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LINE	MAP NUMBER	NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT	ACRES	LAND, LOCATION AND DESCRIPTION	CODE	CLASS	ASSESSED VALUATIONS				TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISSIONER'S AND TREASURERS NO.
								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE	GRAND TOTAL		
1	115E-(1)-L 36	O NEILL CAROL B 144 SWEET GUM ELKTON VA 22827	ELKTON	0-2-31	ELKWOOD L 36 S 1	06	11	12,000		70,200	82,200	.00	24739
								REMARKS			82,200	419.22	
2	80-(A)-L 78	O ROARK CHARLES E & ANN M RT 3 BOX 137 HARRISONBURG VA 22801	LINVILLE	1-0-5	VALLEY PIKE	04	21	1,000		200	1,200	.00	24740
								REMARKS			1,200	6.12	
3	80-(A)-L 79	O ROARK CHARLES E & ANN M RT 3 BOX 137 HARRISONBURG VA 22801	LINVILLE	1-0-15	VALLEY PIKE L 2 3	04	21	10,000		24,500	34,500	.00	24741
								REMARKS			34,500	175.95	
4	61-(A)-L 30A	O ROARK RICKY & SHEILA RT 1 BOX 276-A FULKS RUN VA 22830	CENTRAL	1-0-34	HOPKINS GAP	03	21	6,400		32,000	38,400	.00	24742
								REMARKS			38,400	195.84	
5	122A3-(A)-L 23	O'BAUGH MICHAEL L & NANCY H 105 WEST VIEW ST BRIDGEWATER VA 22812	BRIDGEWATER	0-1-4	N/W SIDE WEST VIEW ST L D	08	11	8,000		47,800	55,800	.00	24743
								REMARKS			55,800	284.58	
6	51-(A)-L 90	O'BRIEN KATHIE H & KATHIE HELVEY RT 2 BOX 38B BROADWAY VA 22815	PLAINS	0-2-0	BROADWAY	05	21	8,000		40,500	48,500	.00	24744
								REMARKS			48,500	247.35	
7	107D2-(A)-L 123	O'BRIEN WILLIAM G & JEAN D P O BOX 142 DAYTON VA 22821	DAYTON		S S MAIN ST	09	11	7,000		67,700	74,700	.00	24745
								REMARKS			74,700	380.97	
8	107D2-(A)-L 44	O'BRIEN WILLIAM G & JEAN D P O BOX 142 DAYTON VA 22821	DAYTON	0-1-15	MAIN ST	09	42	12,000		70,000	82,000	.00	24746
								REMARKS	1986-BY ROBERT F & ADELINE E REUBUSH ACREAGE CORRECT		82,000	418.20	
9	51A1-(A)-L 81	O'CONNELL VINCENT D & CAROL C 516 E WOLFE ST HARRISONBURG VA 22801	BROADWAY		CENTRAL ST	11	42	10,000		46,500	56,500	.00	24747
								REMARKS			56,500	288.15	
10	122A1-(4)-L 1	O'CONNOR LAWRENCE A & LINDA J P O BOX 98 PENN LAIRD VA 22846	BRIDGEWATER	0-2-6	MORRIS ADD L 1	08	11	11,000		62,800	73,800	.00	24748
								REMARKS	1986-BY WAYNE W JR & NANCY S HEPLER		73,800	376.38	
11	160-(1)-L 8	O'DONNELL DILLY ANN & ROBERT P RD # 9 YORK PA 17402	STONEWALL	0-3-0	GROTTOES	01	21	6,000			6,000	.00	24749
								REMARKS			6,000	30.60	
12	125C-(5)-L 1	O'DONNELL H DANIEL & GAIL M RT 11 BOX 210 HARRISONBURG VA 22801	ASHBY	0-1-34	LAKEVIEW SB DV L 1 S 1	02	21	16,000		73,200	89,200	.00	24750
								REMARKS			89,200	454.92	
13	125-(A)-L 112E	O'DONNELL JAMES E & MARTHA L RT 6 BOX 164 HARRISONBURG VA 22801	CENTRAL	34-1-19	TAYLOR SPRINGS	03	52	59,100	32,940	65,800	124,900	133.42	24751
								REMARKS			98,740	503.57	
14	119-(A)-L 11	O'HORA ANDREW J 5618 RANDOLPH ST HYATTSVILLE MD 20784	ASHBY	8-0-8	THORNY BRANCH	02	21	14,100		16,400	30,500	.00	24752
								REMARKS			30,500	155.55	
TOTALS								180,600	32,940	617,600	798,200	133.42	TAX DEFERRED
											772,040	3,937.40	TAX PAYABLE

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								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			GRAND TOTAL
1	160D1-(1)-B 120 L 2	OAKES CHARLOTTE O % CHARLOTTE CRAWFORD P O BOX 837 GROTTOES VA 24441	GROTTOES	0-3-1	L 2 B 120	07	11	12,000			FAIR MARKET VALUE 12,000 TAXABLE VALUE 12,000	TAX DEFERRED .00 TAX PAYABLE 61.20	24767
2	145A-(1)-L 54	OAKES DANIEL A JR & SEDDON B SADTLER 2304 LAKELAND HILLS BLVD LAKELAND FL 23805	STONEWALL	0-2-2	SKYLINE PARK L 54 S 1-B	01	23	500			FAIR MARKET VALUE 500 TAXABLE VALUE 500	TAX DEFERRED .00 TAX PAYABLE 2.55	24768
3	145A-(1)-L 52	OAKES DANIEL A JR & ANN B 2304 LAKELAND HILLS BLVD LAKELAND FL 23805	STONEWALL	0-1-38	SKYLINE PARK L 52 S 1-B	01	23	500			FAIR MARKET VALUE 500 TAXABLE VALUE 500	TAX DEFERRED .00 TAX PAYABLE 2.55	24769
4	124-(5)-L 7	OAKES HOMEOWNERS ASSOCIATES INC % SAM F HUFFMAN RT 1 BOX 201 HARRISONBURG VA 22801	ASHBY	1-3-24	THE OAKES SB DV LOT 7	02	21	5,000			FAIR MARKET VALUE 5,000 TAXABLE VALUE 5,000	TAX DEFERRED .00 TAX PAYABLE 25.50	24770
5	160C-(3)-L 1B	OAKES JERRY J & VALERIA R P O BOX 592 GROTTOES VA 24441	STONEWALL	2-2-35	MADISON RUN TERRACE S III	01	21	10,900		45,100	FAIR MARKET VALUE 56,000 TAXABLE VALUE 56,000	TAX DEFERRED .00 TAX PAYABLE 285.60	24771
6	152-(A)-L 29A	OAKES JOHN WILLIAM RT 1 BOX 13 PORT REPUBLIC VA 24471	STONEWALL	2-0-10	PORT	01	21	9,000		50,300	FAIR MARKET VALUE 59,300 TAXABLE VALUE 59,300	TAX DEFERRED .00 TAX PAYABLE 302.43	24772
7	160D2-(1)-B 34 L 34	OAKES NANNIE P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11		07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24773
8	160D2-(1)-B 34 L 1	OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	L 1	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24774
9	160D2-(1)-B 34 L 2	OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	L 2	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24775
10	160D2-(1)-B 34 L 3	OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	L 3	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24776
11	160D2-(1)-B 34 L 4	OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	L 4	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24777
12	160D2-(1)-B 34 L 5	OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	L 5 B 34	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24778
13	160D2-(1)-B 34 L 6	OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	L 6	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24779
14	160D2-(1)-B 34 L 7	OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	L 7	07	11	3,000		28,200	FAIR MARKET VALUE 31,200 TAXABLE VALUE 31,200	TAX DEFERRED .00 TAX PAYABLE 159.12	24780
TOTALS								47,900	0	123,600	171,500	.00	TAX DEFERRED
											171,500	874.65	TAX PAYABLE

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						LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE				
1	160D2-(1)-B 34 L 40 OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24781	
2	160D2-(1)-B 34 L 35 D OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24782	
3	160D2-(1)-B 34 L 36 OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24783	
4	160D2-(1)-B 34 L 37 OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24784	
5	160D2-(1)-B 34 L 38 OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24785	
6	160D2-(1)-B 34 L 39 OAKES NANNIE B P O BOX 205 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24786	
7	152-(A)-L 29C OAKES POLLY N RT 1 BOX 13 PORT REPUBLIC VA 24471	STONEWALL PORT	7-0-10	01	23	16,500		80,200	FAIR MARKET VALUE 96,700 TAXABLE VALUE 96,700	TAX DEFERRED .00 TAX PAYABLE 493.17	24787	
8	160D2-(1)-B 92 L 1 OAKES R L JR & LOUISE R P O BOX 81 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24788	
9	160D2-(1)-B 92 L 2 OAKES R L JR & LOUISE R P O BOX 81 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24789	
10	160D2-(1)-B 92 L 3 OAKES R L JR & LOUISE R P O BOX 81 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24790	
11	160D2-(1)-B 92 L 4 OAKES R L JR & LOUISE R P O BOX 81 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24791	
12	160D2-(1)-B 92 L 9 OAKES R L JR & LOUISE R P O BOX 81 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	3,000		54,300	FAIR MARKET VALUE 57,300 TAXABLE VALUE 57,300	TAX DEFERRED .00 TAX PAYABLE 292.23	24792	
13	160D2-(1)-B 92 L 10 OAKES R L JR & LOUISE R P O BOX 81 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24793	
14	160D2-(1)-B 92 L 11 OAKES R L JR & LOUISE R P O BOX 81 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24794	
TOTALS						31,500	0	134,500	166,000	.00	TAX DEFERRED	
									166,000	846.60	TAX PAYABLE	

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						LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			GRAND TOTAL
1	160D3-(1)-B 57 L 15 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24795
2	160D3-(1)-B 57 L 32 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24796
3	160D3-(1)-B 57 L 25 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24797
4	160D3-(1)-B 57 L 13 D OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24798
5	160D3-(1)-B 57 L 14 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24799
6	160D3-(1)-B 57 L 33 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24800
7	160D3-(1)-B 57 L 31 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24801
8	160D3-(1)-B 57 L 24 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-11	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24802
9	160D3-(1)-B 57 L 34 OAKES R L SR EST P O BOX 103 GROTTOES VA 24441	GROTTOES	0-0-13	07	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24803
10	11-(A)-L 61 OAKES RONALD ADDIE & OTHERS % WM BRUCE MURPHY 411 N ROYAL AVE FRONT ROYAL VA 22630	PLAINS CHURCH MT	49-1-0	05	51	22,200			FAIR MARKET VALUE 22,200 TAXABLE VALUE 22,200	TAX DEFERRED .00 TAX PAYABLE 113.22	24804
11	19A-(3)-L 15 OAKS STEWARD G & ROSE E RT 2 BOX 216 F2 BROADWAY VA 22815	PLAINS PINELAND ACRES L 15	5-0-2	05	21	9,000			FAIR MARKET VALUE 9,000 TAXABLE VALUE 9,000	TAX DEFERRED .00 TAX PAYABLE 45.90	24805
12	19A-(3)-L 14 OAKS STEWARD G & ROSE E RT 2 BOX 216F2 BROADWAY VA 22815	PLAINS PINELAND ACRES L 14	5-0-11	05	21	13,300		500	FAIR MARKET VALUE 13,800 TAXABLE VALUE 13,800	TAX DEFERRED .00 TAX PAYABLE 70.38	24806
13	89A-(1)-L 15 OBAUGH DAVID C & DORIS L HINTON VA 22831	CENTRAL EDS PARK L 15		03	21	5,000		16,380	FAIR MARKET VALUE 21,380 TAXABLE VALUE 21,380	TAX DEFERRED .00 TAX PAYABLE 109.04	24807
14	141-(A)-L 2 OBAUGH GEORGE E & FRANCES ELAINE PENN LAIRD VA 22846	CENTRAL CUB RUN	0-1-24	03	21	9,000		48,900	FAIR MARKET VALUE 57,900 TAXABLE VALUE 57,900	TAX DEFERRED .00 TAX PAYABLE 295.29	24808
TOTALS						67,500	0	65,780	133,280 133,280	.00 679.73	TAX DEFERRED TAX PAYABLE

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								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE	GRAND TOTAL		
1	77-(5)-L 1	OBENSHINE RICHARD L & SUSAN A RT 4 HARRISONBURG VA 22801	CENTRAL	1-0-34	BRIDGES SB DV L 1	03	21	8,000		37,400	FAIR MARKET VALUE 45,400 TAXABLE VALUE 45,400	TAX DEFERRED .00 TAX PAYABLE 231.54	24809
2	999-(1)-L 69	OBERHOLTZER ISAAC H & ELLEN A RT 4 HARRISONBURG VA 22801	CENTRAL	1-2-9	EVERSOLE ROAD	03	21	1,900			FAIR MARKET VALUE 1,900 TAXABLE VALUE 1,900	TAX DEFERRED .00 TAX PAYABLE 9.69	24810
3	131B2-(7)-B B L 5	OBYRNE JOSEPH & SHIRLEY 504 BARKMAN AVE ELKTON VA 22827	ELKTON		LIBERTY HEIGHTS SB DV L 5	06	11	5,500		80,600	FAIR MARKET VALUE 86,100 TAXABLE VALUE 86,100	TAX DEFERRED .00 TAX PAYABLE 439.11	24811
4	131B2-(7)-B B L 6	OBYRNE JOSEPH & SHIRLEY 504 BARKMAN AVE ELKTON VA 22827	ELKTON		LIBERTY HEIGHTS SB DV L 6	06	11	1,500			FAIR MARKET VALUE 1,500 TAXABLE VALUE 1,500	TAX DEFERRED .00 TAX PAYABLE 7.65	24812
5	128C3-(1)-L 198	CONNOR JOHN J 307 HEARTHSTONE WAY NEWPORT NEWS VA 23602	STONEWALL		MASSANUTTEN LOT 198 S 3	01	21	5,000			FAIR MARKET VALUE 5,000 TAXABLE VALUE 5,000	TAX DEFERRED .00 TAX PAYABLE 25.50	24813
6	28-(A)-L 1D	ODLE MELVIN JR & JOAN 3704 HARMON AVE HYATTSVILLE MD 20784	PLAINS	5-0-0	SOURS CREEK	05	21	5,000			FAIR MARKET VALUE 5,000 TAXABLE VALUE 5,000	TAX DEFERRED .00 TAX PAYABLE 25.50	24814
7	115E-(1)-L 14	OFFENBACKER ARTHUR C & JANICE 105 MAPLE LEAF LANE ELKTON VA 22827	ELKTON	0-0-37	ELKWOOD L 14 S 1	06	11	9,000		68,600	FAIR MARKET VALUE 77,600 TAXABLE VALUE 77,600	TAX DEFERRED .00 TAX PAYABLE 395.76	24815
8	115E-(1)-L 14A	OFFENBACKER ARTHUR C & JANICE 105 MAPLELEAF LANE ELKTON VA 22827	ELKTON	0-0-9	ELKWOOD	06	11	300			FAIR MARKET VALUE 300 TAXABLE VALUE 300	TAX DEFERRED .00 TAX PAYABLE 1.53	24816
9	115E-(1)-L 13	OFFENBACKER ARTHUR C & JANICE M 105 MAPLELEAF LANE ELKTON VA 22827	ELKTON	0-0-37	ELKWOOD L 13 S 1	06	11	7,000			FAIR MARKET VALUE 7,000 TAXABLE VALUE 7,000	TAX DEFERRED .00 TAX PAYABLE 35.70	24817
10	115E-(1)-L 15	OFFENBACKER ARTHUR C & JANICE M 105 MAPLELEAF LANE ELKTON VA 22827	ELKTON	0-0-37	ELKWOOD L 15 S 1	06	11	7,000			FAIR MARKET VALUE 7,000 TAXABLE VALUE 7,000	TAX DEFERRED .00 TAX PAYABLE 35.70	24818
11	131B2-(A)-L 4	OFFENBACKER FRANCES P 165 NORTH ST ELKTON VA 22827	ELKTON	1-0-0	S S NORTH ST	06	11	8,500		33,200	FAIR MARKET VALUE 41,700 TAXABLE VALUE 41,700	TAX DEFERRED .00 TAX PAYABLE 212.67	24819
12	115-(A)-L 32	OFFENBACKER J M & GRACE F RT 1 BOX 574 ELKTON VA 22827	STONEWALL	1-1-23	ELKTON	01	23	5,500			FAIR MARKET VALUE 5,500 TAXABLE VALUE 5,500	TAX DEFERRED .00 TAX PAYABLE 28.05	24820
13	115-(A)-L 31A	OFFENBACKER J MACK & GRACE F BOX 574 RT 1 ELKTON VA 22827	STONEWALL	0-2-0	ELKTON	01	23	6,000		18,500	FAIR MARKET VALUE 24,500 TAXABLE VALUE 24,500	TAX DEFERRED .00 TAX PAYABLE 24.99	24821
14	115-(A)-L 31	OFFENBACKER J MALCOLM RT 1 BOX 574 ELKTON VA 22827	STONEWALL	0-3-27	ELKTON	01	23	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24822
TOTALS								71,200	0	238,300	309,500	.00	TAX DEFERRED 1,478.49 TAX PAYABLE

--.51 TAX RATE ON EVERY \$100.00

LINE	MAP NUMBER	NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT	ACRES	LAND, LOCATION AND DESCRIPTION	CODE	CLASS	ASSESSED VALUATIONS			TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISSIONER'S AND TREASURER'S NO.	
								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			GRAND TOTAL
1	115-(A)-L 30	OFFENBACKER MALCOLM JR & THELMA F RT 1 BOX 573 ELKTON VA 22827	STONEWALL	0-3-0	ELKTON	01	23	7,000		33,500	FAIR MARKET VALUE 40,500 TAXABLE VALUE 40,500	TAX DEFERRED .00 TAX PAYABLE 206.55	24823
2	142-(A)-L 56	OFFENBACKER MARTIN D & TILLIE RT 1 BOX 453 MCGAHEYSVILLE VA 22840	STONEWALL	6-0-16	MCGAHEYSVILLE	01	21	17,500		117,000	FAIR MARKET VALUE 134,500 TAXABLE VALUE 134,500	TAX DEFERRED .00 TAX PAYABLE 685.95	24824
3	131A-(4)-L 7	OFFENBACKER MEARL RT 3 BOX 646 ELKTON VA 22827	STONEWALL		DECHERT PLAT L 7	01	21	5,000		36,100	FAIR MARKET VALUE 41,100 TAXABLE VALUE 41,100	TAX DEFERRED .00 TAX PAYABLE 209.61	24825
4	131B4-(4)-B A L 9	OFFENBACKER STELLA NORA FRANCES 108 E SUMMIT AVE ELKTON VA 22827	STONEWALL		LAM ADD L 9 B A	01	21	4,500		17,600	FAIR MARKET VALUE 22,100 TAXABLE VALUE 22,100	TAX DEFERRED .00 TAX PAYABLE 112.71	24826
5	131B4-(4)-B A L 10	OFFENBACKER STELLA NORA FRANCES 108 E SUMMIT AVE ELKTON VA 22827	STONEWALL		LAM ADD L 10 B A	01	21	4,000			FAIR MARKET VALUE 4,000 TAXABLE VALUE 4,000	TAX DEFERRED .00 TAX PAYABLE 20.40	24827
6	39-(1)-L 1	OGONOFSKI ROBERT D & BARBARA ANN 58 CARNEGIA RD TRENTON NJ 08619	PLAINS	4-3-17	NORTH MT	05	23	9,700		101,000	FAIR MARKET VALUE 110,700 TAXABLE VALUE 110,700	TAX DEFERRED .00 TAX PAYABLE 564.57	24828
7	128C2-(3)-L 331	OLD TIME GOSPEL HOUR LYNCHBURG VA 24514	STONEWALL		MASSANUTTEN L 331 S 3	01	21	5,000			FAIR MARKET VALUE 5,000 TAXABLE VALUE 5,000	TAX DEFERRED .00 TAX PAYABLE 25.50	24829
8	136-(A)-L 37	OLDFIELDS FARM INC RT 2 BOX 253 BRIDGEWATER VA 22812	ASHBY	200-3-3	ST MICHAELS CHURCH	02	62	198,800	92,430		FAIR MARKET VALUE 198,800 TAXABLE VALUE 92,430	TAX DEFERRED 542.49 TAX PAYABLE 471.39	24830
9	136-(A)-L 35	OLDFIELDS FARM INC RT 2 BOX 253 BRIDGEWATER VA 22812	ASHBY	88-2-18	ST MICHAELS CHURCH	02	52	106,800	63,200	129,200	FAIR MARKET VALUE 236,000 TAXABLE VALUE 192,400	TAX DEFERRED 222.36 TAX PAYABLE 981.24	24831
10	38-(6)-L 6	OLDHAM STEVEN W & DEBORAH G 8103 COMMUNITY DRIVE P O BOX 809 MANASSAS VA 22110	PLAINS	8-3-12	B G N MT TR 6	05	21	7,100			FAIR MARKET VALUE 7,100 TAXABLE VALUE 7,100	TAX DEFERRED .00 TAX PAYABLE 36.21	24832
11	38-(6)-L 5	OLDHAM STEVEN W & DEBORAH G 8103 COMMUNITY DRIVE P O BOX 809 MANASSAS VA 22110	PLAINS	8-1-20	B G N MT TR 5	05	21	6,700			FAIR MARKET VALUE 6,700 TAXABLE VALUE 6,700	TAX DEFERRED .00 TAX PAYABLE 34.17	24833
12	160D2-(A)-L 3	OLDS MICHAEL S 6504 94TH AVE SEABROOK MD 20801	GROTTOES	2-0-0	GROTTOES	07	21	6,000			FAIR MARKET VALUE 6,000 TAXABLE VALUE 6,000	TAX DEFERRED .00 TAX PAYABLE 30.60	24834
13	114-(A)-L 70A	OLIMSKI DANIEL T & CHANDA L RT 2 BOX 167-B ELKTON VA 22827	STONEWALL	0-2-7	ELKTON	01	21	7,000		35,100	FAIR MARKET VALUE 42,100 TAXABLE VALUE 42,100	TAX DEFERRED .00 TAX PAYABLE 214.71	24835
14	40A4-(14)-L 81	OLINGER JAMES B & PENNY R 313 WALKER WAY TIMBERVILLE VA 22853	TIMBERVILLE	0-0-38	TIMBER HILLS L 81 S II	12	11	8,000		38,500	FAIR MARKET VALUE 46,500 TAXABLE VALUE 46,500	TAX DEFERRED .00 TAX PAYABLE 237.15	24836
TOTALS ▶								393,100	155,630	508,000	901,100 751,130	764.85 3,830.76	TAX DEFERRED TAX PAYABLE

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
IN THE COUNTY OF ROCKINGHAM, VIRGINIA BY DAVID L. BERRY, COMMISSIONER OF THE REVENUE.

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51 TAX RATE ON EVERY \$100.00

LINE	MAP NUMBER	NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT	ACRES	LAND, LOCATION AND DESCRIPTION	CODE	CLASS	ASSESSED VALUATIONS			GRAND TOTAL	TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISSIONER'S AND TREASURERS NO.
								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			
1	54-(2)-L 1	OLINGER RONALD I & CONNIE A P O BOX 186 NEW MARKET VA 22844	PLAINS	0-3-39	VALLEY PIKE	05	21	9,000		58,600	67,600 FAIR MARKET VALUE 67,600 TAXABLE VALUE	.00 TAX DEFERRED 344.76 TAX PAYABLE	24837
2	142-(A)-L 55	OLIVER LESTER E & EDNA V RT 1 BOX 455 MCGAHEYSVILLE VA 22840	STONEWALL	1-3-17	MCGAHEYSVILLE	01	21	10,000		27,200	37,200 FAIR MARKET VALUE 37,200 TAXABLE VALUE	.00 TAX DEFERRED 189.72 TAX PAYABLE	24838
3	53-(A)-L 68	OLIVER MARGUERITE & MARGUERITE DAY 57 IVAN PL ALEXANDRIA VA 22306	PLAINS	1-0-0	MARSH	05	21	5,000			5,000 FAIR MARKET VALUE 5,000 TAXABLE VALUE	.00 TAX DEFERRED 25.50 TAX PAYABLE	24839
4	107D1-(1)-L H24	OLIVER R LAWRENCE & MARIE M LIFE ESTATE 774 HILLSIDE DR DAYTON VA 22821	ASHBY	0-2-8	J R RHODES SB DV L H-24	02	21	8,000		67,600	75,600 FAIR MARKET VALUE 75,600 TAXABLE VALUE	.00 TAX DEFERRED 385.56 TAX PAYABLE	24840
5	128C1-(2)-L 120	OLIVIERI ARMON & MARIA & VINCENT R & PATRICIA; THOMAS & LAURA KAPSHA 113 LANDMARK SQUARE VIRGINIA BEACH VA 23458	STONEWALL		MASSANUTTEN L 120 S 2	01	21	8,000		91,800	99,800 FAIR MARKET VALUE 99,800 TAXABLE VALUE	.00 TAX DEFERRED 508.98 TAX PAYABLE	24841
6	79-(A)-L 63	OLMSTEAD ROBERT E RT 1 BOX 54 LINVILLE VA 22834	LINVILLE	0-1-27	EDOM LOTS & BUILDINGS	04	32	7,500		31,000	38,500 FAIR MARKET VALUE 38,500 TAXABLE VALUE	.00 TAX DEFERRED 196.35 TAX PAYABLE	24842
7	97-(A)-L 18	OLSCHOFKA KARL E RT 3 BOX 378 LACEY SPRINGS VA 22833	LINVILLE	141-3-32	FRIDLEYS GAP	04	62	59,400	25,160	13,800	73,200 FAIR MARKET VALUE 38,960 TAXABLE VALUE	174.62 TAX DEFERRED 198.70 TAX PAYABLE	24843
8	66-(16)-L 3	OLSCHOFKA MICHAEL E & JANET RT 2 BOX 246 HARRISONBURG VA 22801	PLAINS	39-3-38	LACEY SPRINGS	05	52	54,800	32,900	98,400	153,200 FAIR MARKET VALUE 131,300 TAXABLE VALUE	111.69 TAX DEFERRED 669.63 TAX PAYABLE	24844
9	66-(A)-L 150	OLSCHOFKA MICHAEL ERNEST & JANET S RT 2 BOX 246 HARRISONBURG VA 22801	PLAINS	34-2-0	VALLEY PIKE PARCEL 1	05	52	34,500	14,250		34,500 FAIR MARKET VALUE 14,250 TAXABLE VALUE	103.27 TAX DEFERRED 72.68 TAX PAYABLE	24845
10	66-(A)-L 151	OLSCHOFKA MICHAEL ERNEST & JANET S RT 2 BOX 246 HARRISONBURG VA 22801	PLAINS	2-2-14	LACEY SPRINGS	05	42	15,500		48,000	63,500 FAIR MARKET VALUE 63,500 TAXABLE VALUE	.00 TAX DEFERRED 323.85 TAX PAYABLE	24846
11	66-(A)-L 153	OLSCHOFKA MICHAEL ERNEST & JANET S RT 2 BOX 246 HARRISONBURG VA 22801	PLAINS	5-0-34	LACEY SPRINGS	05	23	5,200	1,840		5,200 FAIR MARKET VALUE 1,840 TAXABLE VALUE	17.14 TAX DEFERRED 9.38 TAX PAYABLE	24847
12	112A1-(3)-L 268	OLSON DONALD H & VICTORIA A 9308 JENNA CT SPRINGFIELD VA 22153	STONEWALL		L 268 S 10	01	21	8,000			8,000 FAIR MARKET VALUE 8,000 TAXABLE VALUE	.00 TAX DEFERRED 40.80 TAX PAYABLE	24848
13	128C2-(3)-L 329	OMALLEY JOHN WILLIAM AND JO ETTA 3814 DELASHMUTT DR HAY MARKET VA 22069	STONEWALL		MASSANUTTEN L 329 S 3	01	21	5,000			5,000 FAIR MARKET VALUE 5,000 TAXABLE VALUE	.00 TAX DEFERRED 25.50 TAX PAYABLE	24849
14	126A-(2)-L 1	OMPS LEWIS E & NANCY C RT 1 BOX 88 KEEZLETOWN VA 22832	CENTRAL	0-1-34	KEEZLETOWN L 2	03	21	9,000		33,400	42,400 FAIR MARKET VALUE 42,400 TAXABLE VALUE	.00 TAX DEFERRED 216.24 TAX PAYABLE	24850
TOTALS								238,900	74,150	469,800	708,700 FAIR MARKET VALUE 628,950 TAXABLE VALUE	406.72 TAX DEFERRED 3,207.65 TAX PAYABLE	

-.51 TAX RATE ON EVERY \$100.00

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								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			GRAND TOTAL
1	111A-(1)-B 2 L 2	OMPS LEWIS E & NANCY C RT 1 BOX 89 KEEZLETOWN VA 22832	CENTRAL	0-1-36	MT VALLEY RD L 2 B 2	03	21	7,500		65,800	FAIR MARKET VALUE 73,300 TAXABLE VALUE 73,300	TAX DEFERRED .00 TAX PAYABLE 373.83	24851
2	111A-(1)-B 2 L 4	OMPS LEWIS E & NANCY C RT 1 BOX 89 KEEZLETOWN VA 22832	CENTRAL	0-2-34	MT VALLEY RD	03	21	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24852
3	111-(A)-L 31	OMPS LEWIS E & NANCY C RT 1 BOX 89 KEEZLETOWN VA 22832	CENTRAL	3-3-14	MT VALLEY RD	03	21	8,700			FAIR MARKET VALUE 8,700 TAXABLE VALUE 8,700	TAX DEFERRED .00 TAX PAYABLE 44.37	24853
4	111-(A)-L 31B	OMPS LEWIS E AND NANCY C BOX 89 RT 1 KEEZLETOWN VA 22832	CENTRAL	3-2-31	MT VALLEY RD	03	21	3,700		800	FAIR MARKET VALUE 4,500 TAXABLE VALUE 4,500	TAX DEFERRED .00 TAX PAYABLE 22.95	24854
5	128C4-(3)-L 714	ONEIL FRANCIS XAVIER 3130 WISCONSIN AVE N W WASHINGTON DC 20016	STONEWALL		PINEY MOUNTAIN ACRES LOT 714	01	21	5,000			FAIR MARKET VALUE 5,000 TAXABLE VALUE 5,000	TAX DEFERRED .00 TAX PAYABLE 25.50	24855
6	40-(A)-L 99	ONEILL EUGENE R & KATHRYN HILLYARD 8320 DONOGHUE DR HYATTSVILLE MD 20784	PLAINS	7-1-0	SHENANDOAH RIVER	05	21	13,300		29,200	FAIR MARKET VALUE 42,500 TAXABLE VALUE 42,500	TAX DEFERRED .00 TAX PAYABLE 216.75	24856
7	128C1-(3)-L 61	ONEILL JOSEPH E & AGNES L P O BOX 167 MCGAHEYSVILLE VA 22840	STONEWALL		MASSANUTTEN L 61 S 6	01	21	8,000		93,400	FAIR MARKET VALUE 101,400 TAXABLE VALUE 101,400	TAX DEFERRED .00 TAX PAYABLE 517.14	24857
8	93A-(5)-L 7	OPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL		RAY BENTCH SB DV L 7	03	21	6,000	290		FAIR MARKET VALUE 6,000 TAXABLE VALUE 290	TAX DEFERRED 29.12 TAX PAYABLE 1.48	24858
9	93A-(5)-L 9	OPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL		RAY BENTCH SB DV L 9	03	21	6,000	350		FAIR MARKET VALUE 6,000 TAXABLE VALUE 350	TAX DEFERRED 28.81 TAX PAYABLE 1.79	24859
10	93A-(5)-L 6	OPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL		RAY BENTCH SB DV L 6	03	21	6,000	290		FAIR MARKET VALUE 6,000 TAXABLE VALUE 290	TAX DEFERRED 29.12 TAX PAYABLE 1.48	24860
11	93A-(5)-L 10	OPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL		RAY BENTCH SB DV L 10	03	21	6,000	230		FAIR MARKET VALUE 6,000 TAXABLE VALUE 230	TAX DEFERRED 29.43 TAX PAYABLE 1.17	24861
12	93A-(5)-L 11	OPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL		RAY BENTCH SB DV L 11	03	21	6,000	300		FAIR MARKET VALUE 6,000 TAXABLE VALUE 300	TAX DEFERRED 29.07 TAX PAYABLE 1.53	24862
13	93-(A)-L 45	OPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL	10-0-21	EVERSOLE RD	03	23	12,200	4,700		FAIR MARKET VALUE 12,200 TAXABLE VALUE 4,700	TAX DEFERRED 38.25 TAX PAYABLE 23.97	24863
14	93A-(4)-L 9	OPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL	11-3-33	EVERSOLE RD L 9	03	21	23,900	5,110		FAIR MARKET VALUE 23,900 TAXABLE VALUE 5,110	TAX DEFERRED 95.83 TAX PAYABLE 26.06	24864
TOTALS											302,500 247,670	279.63 1,263.12	TAX DEFERRED TAX PAYABLE

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
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-.51 TAX RATE ON EVERY \$100.00

LINE	MAP NUMBER	NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT	ACRES	LAND, LOCATION AND DESCRIPTION	CODE	CLASS	ASSESSED VALUATIONS				TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISSIONER'S AND TREASURERS NO.
								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE	GRAND TOTAL		
1	108-(A)-L 20	OPPOSSUM TWIST FARMS INC % NATHAN SHOWALTER RT 5 BOX 48 HARRISONBURG VA 22801	CENTRAL	153-3-1	RAWLEY PIKE	03	62	315,500	91,790	119,900	435,400	1,140.92	24865
								REMARKS			211,690	1,079.62	
2	128C1-(1)-L 608	OPPY JAMES E RT 1 BOX 849 MCGAHEYSVILLE VA 22840	STONEWALL		MASSANUTTEN L 608 S 4	01	21	8,000		83,200	91,200	.00	24866
								REMARKS			91,200	465.12	
3	39-(A)-L 142	ORCHARD DRIVE FARM INC % RICHARD L JR & JOAN M MILLER RT 2 BOX 111 TIMBERVILLE VA 22853	PLAINS	65-0-16	FORT RUN	05	52	58,300	39,650	61,000	119,300	95.11	24867
								REMARKS	1986-BY RICHARD L JR & JOAN M MILLER-DWELLING BURNED 7/10/85		100,650	513.32	
4	29-(A)-L 10B	OREBAUGH ALLEN L & BARBARA R RT 2 BOX 369 TIMBERVILLE VA 22853	PLAINS	1-0-3	NR TIMBERVILLE	05	21	7,000		35,500	42,500	.00	24868
								REMARKS			42,500	216.75	
5	160D2-(1)-B 92 L 27	OREBAUGH ALTA L RT 2 BOX 123 V GROTTOES VA 24441	GROTTOES	0-0-11	L 27 B 92	07	11	1,000			1,000	.00	24869
								REMARKS			1,000	5.10	
6	160D2-(1)-B 92 L 24	OREBAUGH ALTA L RT 2 BOX 123 V GROTTOES VA 24441	GROTTOES	0-0-11	L 24 B 92	07	11	1,000			1,000	.00	24870
								REMARKS			1,000	5.10	
7	160D2-(1)-B 92 L 25	OREBAUGH ALTA L RT 2 BOX 123 V GROTTOES VA 24441	GROTTOES	0-0-11	L 25 B 92	07	11	3,000		27,900	30,900	.00	24871
								REMARKS			30,900	157.59	
8	160D2-(1)-B 92 L 26	OREBAUGH ALTA L RT 2 BOX 123 V GROTTOES VA 24441	GROTTOES	0-0-11	L 26 B 92	07	11	1,000			1,000	.00	24872
								REMARKS			1,000	5.10	
9	9-(1)-L 1	OREBAUGH ALTA MAY BERGTON VA 22811	PLAINS	1-1-1	BERGTON	05	21	1,000			1,000	.00	24873
								REMARKS			1,000	5.10	
10	9-(A)-L 85	OREBAUGH ALTA MAY BERGTON VA 22811	PLAINS	1-3-0	NR BERGTON	05	21	6,000		16,300	22,300	.00	24874
								REMARKS			22,300	113.73	
11	122A3-(19)-L 4	OREBAUGH BELVA C BRIDGEWATER VA 22812	BRIDGEWATER	0-1-21	HOLLY HILL SB DV L 4 S 1	08	11	10,000		70,300	80,300	.00	24875
								REMARKS	1986-BY CLYDE PUGH		80,300	409.53	
12	122A1-(11)-L 9B	OREBAUGH BELVA C 431 A BARBEE ST BRIDGEWATER VA 22812	BRIDGEWATER	0-0-21	MORRIS SB DV L 9B	08	11	6,000		52,600	58,600	.00	24876
								REMARKS			58,600	298.86	
13	150B-(1)-L 4	OREBAUGH BERNARD RT 5 BOX 211 STAUNTON VA 24401	ASHBY	0-2-15	NORTH RIVER CAMP SITE L 4	02	21	4,000			4,000	.00	24877
								REMARKS			4,000	20.40	
14	40-(A)-L 130	OREBAUGH CHARLES J & TREVA S BOX 61 TIMBERVILLE VA 22853	PLAINS	0-2-15	TIMBERVILLE	05	21	8,000		40,600	48,600	.00	24878
								REMARKS			48,600	247.86	
								TOTALS			937,100	1,236.03	TAX DEFERRED
								429,800	131,440	507,300	694,740	3,543.18	TAX PAYABLE

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								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE	GRAND TOTAL		
1	132-(5)-L 16	OREBAUGH DAVID W 5731 S STATE RD 7 FORT LAUDERDALE FL 33314	STONEWALL	5-0-16	HUCKLEBERRY MT TR 16 S 2-A	01	23	5,000		13,900	18,900	.00	24879
								REMARKS			18,900	96.39	
2	107-(A)-L 224	OREBAUGH DONALD A & PATRICIA ANN RT 8 BOX 136 HARRISONBURG VA 22801	ASHBY	0-1-1	W S PIKE	02	21	8,500		68,800	77,300	.00	24880
								REMARKS			77,300	394.23	
3	107-(A)-L 225	OREBAUGH DONALD A & PATRICIA ANN RT 8 BOX 136 HARRISONBURG VA 22801	ASHBY	0-0-15	W S PIKE	02	21	500			500	.00	24881
								REMARKS			500	2.55	
4	41-(A)-L 81	OREBAUGH DOUGLAS & OTHERS PO BOX 324 TIMBERVILLE VA 22853	PLAINS	14-3-39	SHENANDOAH RIVER PARCEL 5	05	24	11,990			11,990	.00	24882
								REMARKS	1986-4-2-31 TO LANNY G & KATHY F OREBAUGH		11,990	61.15	
5	41-(A)-L 31A	OREBAUGH DOUGLAS M AND FAYE P PO BOX 324 TIMBERVILLE VA 22853	PLAINS	3-1-0	SHENANDOAH RIVER	05	21	9,300		39,000	48,300	.00	24883
								REMARKS			48,300	246.33	
6	122-(1)-L 1A	OREBAUGH GARY A & REBECCA F RT 2 BOX 28-C BRIDGEWATER VA 22812	ASHBY	1-0-18	SPRING CREEK RD	02	21	9,000		94,400	103,400	.00	24884
								REMARKS			103,400	527.34	
7	103-(A)-L 41A	OREBAUGH GARY A & REBECCA F RT 2 BOX 28C BRIDGEWATER VA 22812	ASHBY	5-0-0		02	21	3,000			3,000	.00	24885
								REMARKS			3,000	15.30	
8	51A2-(A)-L 47	OREBAUGH GERALDINE C RT 2 BOX 86 TIMBERVILLE VA 22853	BROADWAY	1-0-11	N S # 259 LOT & IMP	11	11	12,000		39,900	51,900	.00	24886
								REMARKS			51,900	264.69	
9	40A1-(A)-L 47	OREBAUGH GUY A & VIOLET S BOX 15 TIMBERVILLE VA 22853	TIMBERVILLE	0-2-0		12	11	8,000		44,400	52,400	.00	24887
								REMARKS			52,400	267.24	
10	40A1-(3)-L 1	OREBAUGH GUY B & REBA J 292 NORTH MAIN ST TIMBERVILLE VA 22853	TIMBERVILLE		SAMUEL A SHUTTERS SB DV LOT 1	12	11	7,500		35,400	42,900	.00	24888
								REMARKS			42,900	218.79	
11	66-(A)-L 40	OREBAUGH HAROLD J & ERMA H RT 2 BOX 164 HARRISONBURG VA 22801	LINVILLE	0-3-25	PINES	04	21	1,000			1,000	.00	24889
								REMARKS			1,000	5.10	
12	66-(A)-L 40C	OREBAUGH HAROLD J & ERMA H RT 2 BOX 164 HARRISONBURG VA 22801	LINVILLE	0-1-12	PINES	04	21	500			500	.00	24890
								REMARKS			500	2.55	
13	66-(A)-L 41	OREBAUGH HAROLD J & ERMA JEAN H RT 2 BOX 164 HARRISONBURG VA 22801	LINVILLE	0-2-0	PINES	04	21	7,000		59,100	66,100	.00	24891
								REMARKS			66,100	337.11	
14	51A2-(A)-L 52	OREBAUGH JEFFREY S & MARY H BROADWAY VA 22815	BROADWAY		PARK LOT & IMP	11	11	6,000		25,200	31,200	.00	24892
								REMARKS			31,200	159.12	
								TOTALS			509,390	.00	
								89,290	0	420,100	509,390	2,597.89	TAX PAYABLE

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
IN THE COUNTY OF ROCKINGHAM, VIRGINIA BY DAVID L. BERRY, COMMISSIONER OF THE REVENUE.

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51 TAX RATE ON EVERY \$100.00

L I N E	MAP NUMBER	DISTRICT	ACRES	CODE	CLASS	ASSESSED VALUATIONS				TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMI- SIONER'S AND TREASURERS NO.
						LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE	GRAND TOTAL		
1	40A4-(12)-L 15 OREBAUGH LALA B 381 WALNUT DR TIMBERVILLE VA 22853	TIMBERVILLE		12	11	8,000		30,500	FAIR MARKET VALUE 38,500 TAXABLE VALUE 38,500	TAX DEFERRED .00 TAX PAYABLE 102.10	24893
2	41-(A)-L 81B OREBAUGH LANNY G & KATHY F P O BOX 644 NEW MARKET VA 22844	PLAINS	4-2-31	05	21	9,960		27,820	FAIR MARKET VALUE 37,780 TAXABLE VALUE 37,780	TAX DEFERRED .00 TAX PAYABLE 192.68	24894
3	29-(A)-L 7 OREBAUGH LEONARD T RT 2 BOX 372 TIMBERVILLE VA 22853	PLAINS	32-3-35	05	52	35,100	18,130		FAIR MARKET VALUE 35,100 TAXABLE VALUE 18,130	TAX DEFERRED 86.55 TAX PAYABLE 92.46	24895
4	29-(A)-L 10 OREBAUGH LEONARD T & OLA RT 2 BOX 372 TIMBERVILLE VA 22853	PLAINS	37-1-15	05	52	40,700	27,800	15,500	FAIR MARKET VALUE 56,200 TAXABLE VALUE 43,300	TAX DEFERRED 65.79 TAX PAYABLE 220.83	24896
5	29-(A)-L 12 OREBAUGH LEONARD T AND OLA M RT 2 BOX 372 TIMBERVILLE VA 22853	PLAINS	15-3-29	05	23	20,500	13,330	3,300	FAIR MARKET VALUE 23,800 TAXABLE VALUE 16,630	TAX DEFERRED 36.57 TAX PAYABLE 84.81	24897
6	76-(A)-L 2 OREBAUGH LORAINÉ J RT 1 BOX 300 FULKS RUN VA 22830	CENTRAL	1-0-0	03	21	4,000		23,800	FAIR MARKET VALUE 27,800 TAXABLE VALUE 27,800	TAX DEFERRED .00 TAX PAYABLE 141.78	24898
7	76-(A)-L 1B OREBAUGH LORAINÉ J RT 1 BOX 300 FULKS RUN VA 22830	CENTRAL	1-0-0	03	21	4,000			FAIR MARKET VALUE 4,000 TAXABLE VALUE 4,000	TAX DEFERRED .00 TAX PAYABLE 20.40	24899
8	38-(1)-L 31 OREBAUGH M MACK BOX 254 BROADWAY VA 22815	PLAINS	6-2-10	05	21	5,300			FAIR MARKET VALUE 5,300 TAXABLE VALUE 5,300	TAX DEFERRED .00 TAX PAYABLE 27.03	24900
9	63-(A)-L 89 OREBAUGH MARY RT 1 BOX 339 LINVILLE VA 22834	LINVILLE	2-3-37	04	21	8,000		11,700	FAIR MARKET VALUE 19,700 TAXABLE VALUE 19,700	TAX DEFERRED .00 TAX PAYABLE 100.47	24901
10	38-(A)-L 97 OREBAUGH MERLE B & MAXINE W ROUTE 2 BROADWAY VA 22815	PLAINS	8-2-0	05	21	15,500		19,900	FAIR MARKET VALUE 35,400 TAXABLE VALUE 35,400	TAX DEFERRED .00 TAX PAYABLE 180.54	24902
11	38-(A)-L 98 OREBAUGH MERLE B & MAXINE W ROUTE 2 BROADWAY VA 22815	PLAINS	3-1-30	05	21	3,400			FAIR MARKET VALUE 3,400 TAXABLE VALUE 3,400	TAX DEFERRED .00 TAX PAYABLE 17.34	24903
12	38-(A)-L 99 OREBAUGH MERLE B & MAXINE W ROUTE 2 BROADWAY VA 22815	PLAINS	10-0-25	05	21	8,100			FAIR MARKET VALUE 8,100 TAXABLE VALUE 8,100	TAX DEFERRED .00 TAX PAYABLE 41.31	24904
13	66-(A)-L 93 OREBAUGH NEVIN L & CHARLOTTE R RT 1 BOX 130 BROADWAY VA 22815	PLAINS	2-3-29	05	21	9,900		38,900	FAIR MARKET VALUE 48,800 TAXABLE VALUE 48,800	TAX DEFERRED .00 TAX PAYABLE 248.88	24905
14	28-(3)-L 2 OREBAUGH PAUL & GERALDINE H RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	0-0-10	05	23	200			FAIR MARKET VALUE 200 TAXABLE VALUE 200	TAX DEFERRED .00 TAX PAYABLE 1.02	24906
TOTALS						172,660	59,260	171,420	344,080 307,040	188.91 1,471.65	TAX DEFERRED TAX PAYABLE

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
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-.51 TAX RATE ON EVERY \$100.00

LINE	MAP NUMBER	NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT	ACRES	LAND, LOCATION AND DESCRIPTION	CODE	CLASS	ASSESSED VALUATIONS			GRAND TOTAL	TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISSIONER'S AND TREASURERS NO.	
								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE				
1	28-(A)-L 77	OREBAUGH PAUL L RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	49-0-0	FORT RUN	05	52	45,200	23,110		FAIR MARKET VALUE 45,200 TAXABLE VALUE 23,110	TAX DEFERRED 112.66 TAX PAYABLE 117.86	24907	
2	28-(A)-L 78	OREBAUGH PAUL L RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	4-1-0	NORTH MT	05	23	4,300	1,080		FAIR MARKET VALUE 4,300 TAXABLE VALUE 1,080	TAX DEFERRED 16.42 TAX PAYABLE 5.51	24908	
3	40A2-(A)-L 37	OREBAUGH PAUL L RT 2 BOX 86 TIMBERVILLE VA 22853	TIMBERVILLE		LOT & IMP	12	11	7,500		37,500	FAIR MARKET VALUE 45,000 TAXABLE VALUE 45,000	TAX DEFERRED .00 TAX PAYABLE 229.50	24909	
4	40A3-(A)-L 21	OREBAUGH PAUL L & GERALDINE RT 2 BOX 86 TIMBERVILLE VA 22853	TIMBERVILLE	0-1-14	C D LANTZ SB DV	12	42	14,700		95,240	FAIR MARKET VALUE 109,940 TAXABLE VALUE 109,940	TAX DEFERRED .00 TAX PAYABLE 560.69	24910	
5	39-(A)-L 90	OREBAUGH PAUL L & GERALDINE RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	97-1-31	SHENANDOAH RIVER	05	52	119,800	88,030	164,700	FAIR MARKET VALUE 284,500 TAXABLE VALUE 252,730	TAX DEFERRED 162.03 TAX PAYABLE 1,288.92	24911	
6	51-(A)-L 74B	OREBAUGH PAUL L & GERALDINE C RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	0-1-16		05	21	300			FAIR MARKET VALUE 300 TAXABLE VALUE 300	TAX DEFERRED .00 TAX PAYABLE 1.53	24912	
7	51-(A)-L 75	OREBAUGH PAUL L & GERALDINE C RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	13-1-35	SHENANDOAH RIVER	05	62	16,200	12,990		FAIR MARKET VALUE 16,200 TAXABLE VALUE 12,990	TAX DEFERRED 16.37 TAX PAYABLE 66.25	24913	
8	39-(A)-L 89	OREBAUGH PAUL L & GERALDINE C RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	16-3-13	SHENANDOAH RIVER	05	62	16,800	10,680		FAIR MARKET VALUE 16,800 TAXABLE VALUE 10,680	TAX DEFERRED 31.21 TAX PAYABLE 54.47	24914	
9	28-(3)-L 2B	OREBAUGH PAUL L & GERALDINE H RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	0-0-10	NORTH MT	05	23	200			FAIR MARKET VALUE 200 TAXABLE VALUE 200	TAX DEFERRED .00 TAX PAYABLE 1.02	24915	
10	28-(3)-L 1A	OREBAUGH PAUL L & GERALDINE H RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	0-0-10	NORTH MT	05	23	200			FAIR MARKET VALUE 200 TAXABLE VALUE 200	TAX DEFERRED .00 TAX PAYABLE 1.02	24916	
11	28-(3)-L 1	OREBAUGH PAUL L & GERALDINE H RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	0-0-27	NORTH MT L 1	05	23	200			FAIR MARKET VALUE 200 TAXABLE VALUE 200	TAX DEFERRED .00 TAX PAYABLE 1.02	24917	
12	51-(A)-L 74A	OREBAUGH PAUL T & GERALDINE C RT 2 BOX 86 TIMBERVILLE VA 22853	PLAINS	0-1-13		05	23	300	190		FAIR MARKET VALUE 300 TAXABLE VALUE 190	TAX DEFERRED .56 TAX PAYABLE .97	24918	
13	51-(A)-L 98A	OREBAUGH PHOEBE M 139 S SUNSET DR BROADWAY VA 22815	PLAINS	0-2-3	LINVILLE CREEK	05	21	9,000		42,400	FAIR MARKET VALUE 51,400 TAXABLE VALUE 51,400	TAX DEFERRED .00 TAX PAYABLE 262.14	24919	
14	40A3-(2)-B 18 L A	OREBAUGH R S BOX 540 NEW MARKET VA 22844	PLAINS	0-0-15	DRIVER SB DV L A B 18	05	21	4,100			FAIR MARKET VALUE 4,100 TAXABLE VALUE 4,100	TAX DEFERRED .00 TAX PAYABLE 20.91	24920	
TOTALS								238,800	136,080	339,840	578,640 512,120	339.25 2,611.81	TAX DEFERRED TAX PAYABLE	

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
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-.51 TAX RATE ON EVERY \$100.00

L I N E	MAP NUMBER	DISTRICT	ACRES	CODE	CLASS	ASSESSED VALUATIONS			TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMI- SIONER'S AND TREASURERS NO.	
						LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			GRAND TOTAL
1	27-(A)-L 60 OREBAUGH RAYMOND & CAROLYN FUNKHOUSER & JOHN DALE ABBOTT % CAROLYN F ABBOTT P O BOX 976 NEW MARKET VA 22844	PLAINS NORTH MT	82-0-0	05	51	32,800			FAIR MARKET VALUE 32,800 TAXABLE VALUE 32,800	TAX DEFERRED .00 TAX PAYABLE 167.28	24921
2	40A1-(A)-L 26 OREBAUGH RAYMOND S P O BOX 976 NEW MARKET VA 22844	TIMBERVILLE	0-0-20	12	11	6,000		21,400	FAIR MARKET VALUE 27,400 TAXABLE VALUE 27,400	TAX DEFERRED .00 TAX PAYABLE 139.74	24922
3	40A1-(A)-L 27 OREBAUGH RAYMOND S P O BOX 976 NEW MARKET VA 22844	TIMBERVILLE LOT 2	0-0-28	12	11	5,000		100	FAIR MARKET VALUE 5,100 TAXABLE VALUE 5,100	TAX DEFERRED .00 TAX PAYABLE 26.01	24923
4	51A3-(2)-B 6 L 14 OREBAUGH REUBEN F & RUTH S P O BOX 254 BROADWAY VA 22815	BROADWAY BROADVIEW ADD L 14		11	11	7,500		42,300	FAIR MARKET VALUE 49,800 TAXABLE VALUE 49,800	TAX DEFERRED .00 TAX PAYABLE 253.98	24924
5	51A3-(2)-B 6 L 15 OREBAUGH REUBEN F & RUTH S P O BOX 254 BROADWAY VA 22815	BROADWAY BROADVIEW ADD 1/2 L 15 B 6		11	11	500			FAIR MARKET VALUE 500 TAXABLE VALUE 500	TAX DEFERRED .00 TAX PAYABLE 2.55	24925
6	139B-(2)-B B L 2 OREBAUGH RICHARD R & RACHEL C RT 1 BOX 631 MT CRAWFORD VA 22841	ASHBY TWIN PINE ESTATES L 2 B B	0-2-39	02	21	8,000		30,900	FAIR MARKET VALUE 38,900 TAXABLE VALUE 38,900	TAX DEFERRED .00 TAX PAYABLE 198.39	24926
7	29-(A)-L 28 OREBAUGH ROBERT R PO BOX 357 TIMBERVILLE VA 22853	PLAINS MECHANICSVILLE	1-3-10	05	21	6,500		18,300	FAIR MARKET VALUE 24,800 TAXABLE VALUE 24,800	TAX DEFERRED .00 TAX PAYABLE 126.48	24927
8	66B-(1)-L 4 OREBAUGH ROBERT W & WYOMA H RT 3 BOX 54E BROADWAY VA 22815	PLAINS GARBER SB DV L 4 S 2	0-2-24	05	21	7,000		31,900	FAIR MARKET VALUE 38,900 TAXABLE VALUE 38,900	TAX DEFERRED .00 TAX PAYABLE 198.39	24928
9	29-(A)-L 8 OREBAUGH SAYLOR J & OTHERS RT 2 BOX 376 TIMBERVILLE VA 22853	PLAINS NORTH MT	0-1-35	05	21	4,000		12,900	FAIR MARKET VALUE 16,900 TAXABLE VALUE 16,900	TAX DEFERRED .00 TAX PAYABLE 86.19	24929
10	40A2-(A)-L 49 OREBAUGH T R 180 C ST TIMBERVILLE VA 22853	TIMBERVILLE LOT & IMP		12	11	8,000		37,500	FAIR MARKET VALUE 45,500 TAXABLE VALUE 45,500	TAX DEFERRED .00 TAX PAYABLE 232.05	24930
11	125-(A)-L 38 OREBAUGH UTAH L & NAOMI M 3215 PORT RD HARRISONBURG VA 22801	ASHBY PLEASANT VALLEY	0-2-14	02	21	10,000		44,700	FAIR MARKET VALUE 54,700 TAXABLE VALUE 54,700	TAX DEFERRED .00 TAX PAYABLE 278.97	24931
12	125-(A)-L 39 OREBAUGH UTAH L & NAOMI M 3215 PORT RD HARRISONBURG VA 22801	ASHBY PLEASANT VALLEY	0-0-28	02	21	300			FAIR MARKET VALUE 300 TAXABLE VALUE 300	TAX DEFERRED .00 TAX PAYABLE 1.53	24932
13	65-(A)-L 83 ORDARK CHARLES D & ERMA M RT 1 BOX 173 BROADWAY VA 22815	PLAINS DAPHNA	0-2-13	05	21	7,500		28,000	FAIR MARKET VALUE 35,500 TAXABLE VALUE 35,500	TAX DEFERRED .00 TAX PAYABLE 181.05	24933
14	91-(A)-L 24 ORDARK GARLAND WM & FRANCES S BOX 35 RT 1 HINTON VA 22831	CENTRAL WHITMORES SHOP	1-1-21	03	21	9,400		43,600	FAIR MARKET VALUE 53,000 TAXABLE VALUE 53,000	TAX DEFERRED .00 TAX PAYABLE 270.30	24934
TOTALS						112,500	0	311,600	424,100	.00 TAX DEFERRED 2,162.91 TAX PAYABLE	

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LINE	MAP NUMBER	NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT	ACRES	LAND, LOCATION AND DESCRIPTION	CODE	CLASS	ASSESSED VALUATIONS				TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISSIONER'S AND TREASURERS NO.
								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE	GRAND TOTAL		
1	89-(A)-L 51	OROARK LARRY A & SUE ANN P O BOX 281 DAYTON VA 22821	ASHBY	0-1-33	WAGGYS CREEK	02	21	3,500		20,300	23,800		24935
								REMARKS			23,800	121.38	
2	67-(A)-L 16	OROARK LEONARD B & RESSIE C RT 3 BOX 108 BROADWAY VA 22815	PLAINS	1-0-9	VALLEY PIKE	05	21	9,000		30,900	39,900		24936
								REMARKS			39,900	203.49	
3	125C-(3)-L 4	ORDARK ROBERT GLEN & ALICE P RT 11 BOX 94 HARRISONBURG VA 22801	ASHBY		CECIL H J PIRKEY SB DV NO 2 L 4	02	21	10,000		35,900	45,900		24937
								REMARKS			45,900	234.09	
4	128C4-(3)-L 790	ORSBORNE T CLAY & BARBARA F COLSON RT 1 BOX 98 MCGAHEYSVILLE VA 22840	STONEWALL		PINEY MOUNTAIN ACRES L 790	01	21	8,000		53,800	61,800		24938
								REMARKS			61,800	115.18	
5	3-(A)-L 13	ORTGIES HOWARD S JR & ANNA MAE S RT 1 BOX 343A WARRENTON VA 22186	PLAINS	4-3-8	TOP SHEN MT	05	23	4,800			4,800		24939
								REMARKS			4,800	24.48	
6	93B1-(16)-L 5	ORTIZ WILLIAM & KAREN A 1211 LINCOLNSHIRE DR HARRISONBURG VA 22801	CENTRAL	0-2-4	SHANDS HILL SB DV L 5	03	21	14,000			14,000		24940
								REMARKS	1986-BY WILLIAM L & RAMONA G PEALE		14,000	71.40	
7	93B1-(16)-L 6	ORTIZ WILLIAM & KAREN A 1211 LINCOLNSHIRE DRIVE HARRISONBURG VA 22801	CENTRAL	0-1-39	SHANDS HILL SB DV L 6	03	21	16,000		77,900	93,900		24941
								REMARKS			93,900	478.89	
8	80-(11)-L 24	ORZILLI ROGER J 419 SUMMIT AVE HARRISONBURG VA 22801	LINVILLE	5-3-5	RIDGE LINE DEV L 24 S 2	04	21	14,500			14,500		24942
								REMARKS	1986-BY P WAYNE & RICHARD M BAUGHER		14,500	73.95	
9	77-(3)-L D	OSBORN DARLENE C & WILLIAM F RUSHBY RT 4 BOX 357 HARRISONBURG VA 22801	CENTRAL	5-0-11	SNAPPS CREEK L D	03	21	12,100	10,320		12,100	9.08	24943
								REMARKS			10,320	52.63	
10	77-(4)-L 3	OSBORN DARLENE C & WILLIAM F RUSHBY RT 4 BOX 357 HARRISONBURG VA 22801	CENTRAL	9-0-17	SNAPPS CREEK	03	23	16,100	14,360	57,100	73,200	8.87	24944
								REMARKS			71,460	364.45	
11	19-(A)-L 19B	OSBORNE ROGER C & LEONA G RT 2 BOX 216-D1 BROADWAY VA 22815	PLAINS	2-0-32	RUNION	05	22	8,000		24,530	32,530		24945
								REMARKS	1986-BATH MISSED IN REASSESS		32,530	165.90	
12	107B-(4)-B 1 L 49	OSBORNE WILEY JACKSON & LENA P 119 BELMONT DR HARRISONBURG VA 22801	CENTRAL		BELMONT ESTATES L 49 B 1 S 2	03	21	18,000		63,000	81,000		24946
								REMARKS			81,000	413.10	
13	132-(A)-L 88A	OSCAR DELMAR LEE RT 1 BOX 87 C MCGAHEYSVILLE VA 22840	STONEWALL	3-3-3		01	21	2,800			2,800		24947
								REMARKS			2,800	14.28	
14	112A1-(1)-L 191	OSTERBIND RAYMOND L & JOAN J 1801 N JUNALUSKA DR RICHMOND VA 23225	STONEWALL		GREENVIEW HILLS L 191	01	21	8,000			8,000		24948
								REMARKS			8,000	40.80	
TOTALS											508,230	17.95	
								144,800	24,680	363,430	504,710	2,574.02	TAX PAYABLE

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
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51 TAX RATE ON EVERY \$100.00

L I N E	MAP NUMBER	DISTRICT	ACRES	CODE	CLASS	ASSESSED VALUATIONS			TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISS- IONER'S AND TREASURERS NO.	
						LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			GRAND TOTAL
1	63-(A)-L 2C OSTLUND FRED W & MARGARET A 518 W MARKET ST HARRISONBURG VA 22801	LINVILLE	11-3-18	04	23	7,100			FAIR MARKET VALUE 7,100 TAXABLE VALUE 7,100	TAX DEFERRED .00 TAX PAYABLE 36.21	24949
2	63-(A)-L 30 OSTLUND FRED W & MARGARET VALTIN 518 W MARKET HARRISONBURG VA 22801	LINVILLE	65-1-19	04	52	74,000	45,790	39,700	FAIR MARKET VALUE 113,700 TAXABLE VALUE 85,490	TAX DEFERRED 143.87 TAX PAYABLE 436.00	24950
3	122A3-(A)-L 48 OTT HOWARD B & EDNA M 202 W COLLEGE ST BRIDGEWATER VA 22812	BRIDGEWATER		08	11	8,000		42,200	FAIR MARKET VALUE 50,200 TAXABLE VALUE 50,200	TAX DEFERRED .00 TAX PAYABLE 256.02	24951
4	122A3-(7)-L 1A OTT HOWARD B & EDNA M 202 WEST COLLEGE BRIDGEWATER VA 22812	BRIDGEWATER	0-0-3	08	11	300			FAIR MARKET VALUE 300 TAXABLE VALUE 300	TAX DEFERRED .00 TAX PAYABLE 1.53	24952
5	41-(A)-L 18A OTT JOSEPH E & EVELYN L RT 1 BOX 154 A TIMBERVILLE VA 22853	PLAINS	1-1-24	05	21	8,500		22,600	FAIR MARKET VALUE 31,100 TAXABLE VALUE 31,100	TAX DEFERRED .00 TAX PAYABLE 158.61	24953
6	40A3-(12)-B 5 L A OTT WILLIAM W & MARIANNA K P O BOX 229 TIMBERVILLE VA 22853	TIMBERVILLE	0-0-22	12	11	7,500		28,000	FAIR MARKET VALUE 35,500 TAXABLE VALUE 35,500	TAX DEFERRED .00 TAX PAYABLE 181.05	24954
7	145-(2)-L 11 OUGHTON DAVID W 2991 CHASEL LANE VIENNA VA 22180	STONEWALL	5-2-21	01	22	8,000			FAIR MARKET VALUE 8,000 TAXABLE VALUE 8,000	TAX DEFERRED .00 TAX PAYABLE 40.80	24955
8	92-(A)-L 94 OURS ALLEN R & BETTY JO RT 4 BOX 24 HARRISONBURG VA 22801	CENTRAL	0-2-32	03	21	7,000		38,500	FAIR MARKET VALUE 45,500 TAXABLE VALUE 45,500	TAX DEFERRED .00 TAX PAYABLE 232.05	24956
9	39-(A)-L 67 OURS RANDALL S & DELLA F RT 2 BOX 97-A BROADWAY VA 22815	PLAINS	2-2-30	05	21	9,400		58,600	FAIR MARKET VALUE 68,000 TAXABLE VALUE 68,000	TAX DEFERRED .00 TAX PAYABLE 346.80	24957
10	39-(A)-L 68A OURS RANDALL S & DELLA F RT 2 BOX 97A BROADWAY VA 22815	PLAINS	2-0-3	05	21	7,000			FAIR MARKET VALUE 7,000 TAXABLE VALUE 7,000	TAX DEFERRED .00 TAX PAYABLE 35.70	24958
11	39-(A)-L 68B OURS RANDALL S & DELLA F RT 2 BOX 97A BROADWAY VA 22815	PLAINS	0-2-28	05	21	700			FAIR MARKET VALUE 700 TAXABLE VALUE 700	TAX DEFERRED .00 TAX PAYABLE 3.57	24959
12	100-(A)-L 17 OURS RICHARD D & HELEN L 905 SUMMIT AVE HARRISONBURG VA 22801	STONEWALL	14-0-2	01	23	19,000		120,600	FAIR MARKET VALUE 139,600 TAXABLE VALUE 139,600	TAX DEFERRED .00 TAX PAYABLE 711.96	24960
13	64-(A)-L 38 OURS RICHARD D & HELEN L 905 SUMMIT AVE HARRISONBURG VA 22801	LINVILLE	30-2-26	04	51	30,700		2,800	FAIR MARKET VALUE 33,500 TAXABLE VALUE 33,500	TAX DEFERRED .00 TAX PAYABLE 170.85	24961
14	62-(A)-L 13A OURS VIRGIL AARON JR & GERALDINE CRAWFORD RT 3 BOX 199 HARRISONBURG VA 22801	LINVILLE	7-0-35	04	21	14,200		19,700	FAIR MARKET VALUE 33,900 TAXABLE VALUE 33,900	TAX DEFERRED .00 TAX PAYABLE 172.89	24962
TOTALS						201,400	45,790	372,700	574,100 545,890	143.87 2,784.04	TAX DEFERRED TAX PAYABLE

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
IN THE COUNTY OF ROCKINGHAM, VIRGINIA BY DAVID L. BERRY, COMMISSIONER OF THE REVENUE.

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-.51 TAX RATE ON EVERY \$100.00

LINE	MAP NUMBER	NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT	ACRES	LAND, LOCATION AND DESCRIPTION	CODE	CLASS	ASSESSED VALUATIONS			GRAND TOTAL	TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMISSIONER'S AND TREASURER'S NO.
								LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			
1	121-(A)-L 69E	OVER RICHARD JAY & ALICE ROWENA RT 1 BOX 335 A BRIDGEWATER VA 22812	ASHBY	1-0-1	BEAVER CREEK	02	21	1,300			FAIR MARKET VALUE 1,300 TAXABLE VALUE 1,300	TAX DEFERRED .00 TAX PAYABLE 6.63	24963
2	121-(A)-L 57	OVER RICHARD JAY & ALICE ROWENA RT 1 BOX 335-A BRIDGEWATER VA 22812	ASHBY	0-3-38	BEAVER CREEK	02	23	7,000		38,500	FAIR MARKET VALUE 45,500 TAXABLE VALUE 45,500	TAX DEFERRED .00 TAX PAYABLE 232.05	24964
3	110A-(2)-L 7	OVERTON DABNEY JR 309 SOVRAN BANK BLDG HARRISONBURG VA 22801	CENTRAL	1-0-10	C & W SB DV L 7	03	21	10,500		37,500	FAIR MARKET VALUE 48,000 TAXABLE VALUE 48,000	TAX DEFERRED .00 TAX PAYABLE 244.80	24965
4	128C1-(1)-L 600	OVERTON WILLIAM S & NORMA S & WILLIAM R & LOUISE S CURLING 304 WINDLESHAM DR RICHMOND VA 23220	STONEWALL		MASSANUTTEN L 600 S 4	01	21	5,000			FAIR MARKET VALUE 5,000 TAXABLE VALUE 5,000	TAX DEFERRED .00 TAX PAYABLE 25.50	24966
5	115-(6)-L 5	OVIEDO RAUL G & BARBARA A P O BOX 46 ELKTON VA 22827	STONEWALL	6-3-14	OVIEDO SB DV L 5	01	21	13,000	5,850		FAIR MARKET VALUE 13,000 TAXABLE VALUE 5,850	TAX DEFERRED 36.46 TAX PAYABLE 29.84	24967
6	115-(6)-L 4	OVIEDO RAUL G & BARBARA A P O BOX 46 ELKTON VA 22827	STONEWALL	5-0-0	OVIEDO SB DV L 4	01	21	10,000	4,270		FAIR MARKET VALUE 10,000 TAXABLE VALUE 4,270	TAX DEFERRED 29.22 TAX PAYABLE 21.78	24968
7	115-(6)-L 3	OVIEDO RAUL G & BARBARA A P O BOX 46 ELKTON VA 22827	STONEWALL	5-0-0	OVIEDO SB DV L 3	01	21	10,000	4,620		FAIR MARKET VALUE 10,000 TAXABLE VALUE 4,620	TAX DEFERRED 27.44 TAX PAYABLE 23.56	24969
8	115-(A)-L 172	OVIEDO RAUL G & BARBARA A P O BOX 46 ELKTON VA 22827	STONEWALL	42-3-0	ELKTON	01	52	49,800	40,300	80,600	FAIR MARKET VALUE 130,400 TAXABLE VALUE 120,900	TAX DEFERRED 48.45 TAX PAYABLE 616.59	24970
9	115-(A)-L 170E	OVIEDO RAUL G & BARBARA A P O BOX 46 ELKTON VA 22827	STONEWALL	0-1-37	ELKTON	01	21	7,000		31,600	FAIR MARKET VALUE 38,600 TAXABLE VALUE 38,600	TAX DEFERRED .00 TAX PAYABLE 196.86	24971
10	122A2-(20)-L 6	OWEN CHARLES E & FERNE I BRIDGEWATER VA 22812	ASHBY		S C MILLER SB DV L 6	02	21	7,000		44,660	FAIR MARKET VALUE 51,660 TAXABLE VALUE 51,660	TAX DEFERRED .00 TAX PAYABLE 263.47	24972
11	122A2-(20)-L 7	OWEN CHARLES E & FERNE I BRIDGEWATER VA 22812	ASHBY		S C MILLER SB DV L 7	02	21	2,000			FAIR MARKET VALUE 2,000 TAXABLE VALUE 2,000	TAX DEFERRED .00 TAX PAYABLE 10.20	24973
12	128C1-(1)-L 541	OWEN GEORGE R & KATHRYN M 8009 HOLLY LANE CLINTON MD 20735	STONEWALL		MASSANUTTEN L 541 S 4	01	21	8,000		87,500	FAIR MARKET VALUE 95,500 TAXABLE VALUE 95,500	TAX DEFERRED .00 TAX PAYABLE 487.05	24974
13	146A-(4)-L B	OWEN GEORGE RICHARD & KATHRYN M RT 3 BOX 275 ELKTON VA 22827	STONEWALL	0-0-14	SWIFT RUN	01	21	500			FAIR MARKET VALUE 500 TAXABLE VALUE 500	TAX DEFERRED .00 TAX PAYABLE 2.55	24975
14	146A-(4)-L C	OWEN GEORGE RICHARD & KATHRYN M RT 3 BOX 275 ELKTON VA 22827	STONEWALL	0-2-19	SWIFT RUN	01	42	9,000		42,100	FAIR MARKET VALUE 51,100 TAXABLE VALUE 51,100	TAX DEFERRED .00 TAX PAYABLE 260.61	24976
TOTALS ▶								140,100	55,040	362,460	502,560 474,800	141.57 2,421.49	TAX DEFERRED TAX PAYABLE

VALUE OF TRACTS OF LAND, LOTS, STANDING TIMBER, BUILDINGS, AND IMPROVEMENTS AND COUNTY LEVIES ASSESSED THEREON FOR THE YEAR
IN THE COUNTY OF ROCKINGHAM, VIRGINIA BY DAVID L. BERRY, COMMISSIONER OF THE REVENUE.

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--.51 TAX RATE ON EVERY \$100.00

L I N E	MAP NUMBER NAME AND ADDRESS OF PROPERTY OWNERS	DISTRICT LAND, LOCATION AND DESCRIPTION	ACRES	CODE	CLASS	ASSESSED VALUATIONS			GRAND TOTAL	TOTAL COUNTY TAX DEFERRED/PAYABLE	COMMI- SIONER'S AND TREASURERS NO.
						LAND OR LOT VALUE	LAND USE VALUE	BUILDINGS AND IMPROVEMENT VALUE			
1	146A-(4)-L A OWEN GEORGE RICHARD & KATHRYN M RT 3 BOX 275 ELKTON VA 22827	STONEWALL SWIFT RUN	0-0-9	01	21	500			FAIR MARKET VALUE 500 TAXABLE VALUE 500	TAX DEFERRED .00 TAX PAYABLE 2.55	24977
2	103-(A)-L 27 OWENS ADOLPH & VALERIE 6416 5TH ST ALEXANDRIA VA 22312	ASHBY BRIERY BRANCH	1-2-16	02	21	6,500		4,300	FAIR MARKET VALUE 10,800 TAXABLE VALUE 10,800	TAX DEFERRED .00 TAX PAYABLE 55.08	24978
3	107B-(7)-B 3 L 37 OWENS BOBBY L & VIRIGNIA G 202 CLEMENT DR HARRISONBURG VA 22801	CENTRAL BELMONT ESTATES L 37 B 3 S 4	0-1-31	03	21	18,000		79,800	FAIR MARKET VALUE 97,800 TAXABLE VALUE 97,800	TAX DEFERRED .00 TAX PAYABLE 498.78	24979
4	114-(A)-L 132 OWENS RONNIE LEE RT 2 BOX 196 ELKTON VA 22827	STONEWALL ELKTON	0-2-32	01	21	7,500		23,000	FAIR MARKET VALUE 30,500 TAXABLE VALUE 30,500	TAX DEFERRED .00 TAX PAYABLE 155.55	24980
5	144-(A)-L 56C OWENS RONNIE LEE RT 2 BOX 106 ELKTON VA 22827	STONEWALL YANCEY WALTER D DEAN ESTATE PROPERTY	3-3-11	01	21	2,700			FAIR MARKET VALUE 2,700 TAXABLE VALUE 2,700	TAX DEFERRED .00 TAX PAYABLE 13.77	24981
6	128C3-(2)-L 665 OZARK CONFERENCE CENTER 1300 WESTPARK DR SUITE 5A LITTLE ROCK AR 72204	STONEWALL MASSANUTTEN L 665 S 5		01	21	5,000			FAIR MARKET VALUE 5,000 TAXABLE VALUE 5,000	TAX DEFERRED .00 TAX PAYABLE 25.50	24982
7	10702-(A)-L 22 OZEKI JAMES M & YOSHIKO P O BOX 353 DAYTON VA 22821	DAYTON W S W HIGH ST	0-2-16	09	11	8,000		58,100	FAIR MARKET VALUE 66,100 TAXABLE VALUE 66,100	TAX DEFERRED .00 TAX PAYABLE 337.11	24983
8	160-(A)-L 49 PACHIS RICHARD N & CYNTHIA H RT 2 BOX 492 GROTTOES VA 24441	STONEWALL PORT	2-2-10	01	21	9,500		38,200	FAIR MARKET VALUE 47,700 TAXABLE VALUE 47,700	TAX DEFERRED .00 TAX PAYABLE 243.27	24984
9	126B-(1)-L 4 PACK JAMES A & RUBY E RT 1 BOX 432 PENN LAIRD VA 22846	CENTRAL APRIL HILL SB DV L 4	0-2-18	03	21	9,500		30,900	FAIR MARKET VALUE 40,400 TAXABLE VALUE 40,400	TAX DEFERRED .00 TAX PAYABLE 206.04	24985
10	151-(A)-L 59 PACK THOMAS H & MARTHA S 438 COLLICELLO ST HARRISONBURG VA 22801	ASHBY SCOTTS FORD	54-023	02	52	70,800	50,010	24,700	FAIR MARKET VALUE 95,500 TAXABLE VALUE 74,710	TAX DEFERRED 106.03 TAX PAYABLE 381.02	24986
11	124-(A)-L 72 PACKAGING CORP OF AMERICA ATT TAX DEPT P O BOX 2511 HOUSTON TX 77001	ASHBY	2-2-24	02	21	31,800			FAIR MARKET VALUE 31,800 TAXABLE VALUE 31,800	TAX DEFERRED .00 TAX PAYABLE 162.18	24987
12	133-(2)-L 7 PACKARD DANA L JR 1408 SOUTHBURG AVE RICHMOND VA 23231	STONEWALL DRY RUN FALLS L 7 S 2	5-0-26	01	23	4,100			FAIR MARKET VALUE 4,100 TAXABLE VALUE 4,100	TAX DEFERRED .00 TAX PAYABLE 20.91	24988
13	51A3-(2)-B 8 L 23 PACKARD JOHN E & MARGARET M 135-4TH ST BROADWAY VA 22815	BROADWAY BROADVIEW ADD L 23 B 8		11	11	7,000		39,000	FAIR MARKET VALUE 46,000 TAXABLE VALUE 46,000	TAX DEFERRED .00 TAX PAYABLE 234.60	24989
14	51A3-(2)-B 8 L 24 PACKARD JOHN E & MARGARET M 135-4TH ST BROADWAY VA 22815	BROADWAY BROADVIEW ADD E 1/2 L 24 B 8		11	11	1,000			FAIR MARKET VALUE 1,000 TAXABLE VALUE 1,000	TAX DEFERRED .00 TAX PAYABLE 5.10	24990
TOTALS						181,900	50,010	298,000	479,900	106.03	2,341.46