

TERMS AND CONDITIONS

Tax Delinquent Property Auctions

Thank you for your interest in Taxing Authority Consulting Services, P.C.'s upcoming delinquent tax auction. Please familiarize yourself with the Terms and Conditions of the Sale and these Special Conditions to govern those appearing in-person for the auction.

SPECIAL TERMS & CONDITIONS

- **REGISTRATION, IF POSSIBLE, SHOULD BE DONE IN ADVANCE; BRING A PHOTO ID TO CONFIRM**
- **IN PERSON CHECK IN MAY REQUIRE YOU TO LEAVE YOUR ID WITH THE AUCTIONEER WHILE CHECK IN IS COMPLETED**
- **ALL PERSONS MUST WEAR A MASK – NO EXCEPTIONS!**
- **TO PROVIDE MAXIMUM SOCIAL DISTANCING WE REQUEST BIDDERS TO REFRAIN FROM BRINGING GUESTS**
- **SOCIAL DISTANCING WILL BE ENFORCED IN THE BUILDING**
- **SPACE MAY BE LIMITED – BIDDERS WILL BE ADMITTED ON A FIRST COME, FIRST SERVED BASIS; IF THERE IS NO AVAILABLE ROOM, BIDDERS CAN PARTICPATE ON-LINE (OR BY PHONE)**
- **AT THE CONCLUSION OF THE SALE, WE WILL DISTRIBUTE THE PURCHASE CONTRACTS PLEASE STAY SEATED**
- **HIGH BIDDERS WILL BE ASKED TO WRITE OUT THEIR CHECKS/PAYMENT IN ADVANCE (PAYABLE TO THE LOCALITY) AND COMPLETE THE PURCHASER INFORMATION**
- **ONCE YOU ARE DONE WITH THE CONTRACT AND FORM OF PAYMENT, PLEASE RAISE YOUR HAND AND A STAFF MEMBER WILL ASSIST YOU TO COMPLETE THE TRANSACTION**

ONLINE BIDDING IS ENCOURAGED!

**NOTICE OF PUBLIC AUCTION
SPECIAL COMMISSIONER'S SALE OF REAL ESTATE
COUNTY OF WARREN, VIRGINIA**

Pursuant to the terms of those certain Decrees of Sale entered in the Circuit Court of the County of Warren, Virginia, the undersigned Special Commissioner will offer for sale at a **Simulcast (online and in-person)** public auction the following described real estate at the Warren County Government Center, Room 601, located at 220 North Commerce Avenue, Front Royal, Virginia 22630, on **Wednesday, October 7, 2020, at 2:00pm** or as soon thereafter as may be effected. The sale of such property is subject to the terms and conditions below, any conditions which may be subsequently posted by For Sale at Auction, Inc. ("Auctioneer") and Taxing Authority Consulting Services, PC ("TACS"), and any such terms and conditions which may be announced on the day of the auction. Announcements made on the day of the auction take precedence over any prior written or verbal terms of sale.

	<u>Property Owner</u>	<u>Identification</u>	<u>Description</u>
1.	W P Associates	Tax Map No. 23C-2-2-204 Account No. 16797 TACS No. 409253 & 409659	Vacant; Freeze Road, Front Royal; +/- 0.56 acres
2.	W P Associates	Tax Map No. 23C-2-2-67 Account No. 16662 TACS No. 409559 & 409659	Vacant; Linden, VA; +/- 0.46 acres
3.	W P Associates	Tax Map No. 23C-72B-B Account No. 18229 TACS No. 409559	Vacant; Linden, VA; +/- 1.10 acres
4.	W P Associates.	Tax Map No. 23C-3-3-304 Account No. 17442 TACS No. 409659	Adjoining vacant lots; Front Royal; +/- 0.92 acres total
		Tax Map No. 23C-3-3-305 Account No. 17443 TACS No. 409659	
5.	W P Associates.	Tax Map No. 23C-2-2-92 Account No. 16686 TACS No. 409666	Adjoining vacant lots; Front Royal; +/- 0.92 acres total
		Tax Map No. 23C-2-2-93 Account No. 16687 TACS No. 409666	
6.	W P Associates	Tax Map No. 23C-2-2-202 Account No. 16795 TACS No. 409666	Vacant; Front Royal; +/- 0.58 acres

	<u>Property Owner</u>	<u>Identification</u>	<u>Description</u>
7.	Jon M. Smith	Tax Map No. 15E-4-4-323 Account No. 5377 TACS No. 409442	Adjoining vacant lots; Front Royal; +/- .80 acres total
		Tax Map No. 15E-4-4-324 Account No. 5378 TACS No. 409451	
8.	Jon M. Smith	Tax Map No. 15E-5-5-472 Account No. 5523 TACS No. 409442	Vacant; Pickford Court, Front Royal; +/- 0.47 acres
9.	Jon M. Smith	Tax Map No. 15E-5-5-504 Account No. 5553 TACS No. 409442	761 Wambach Court, Front Royal; +/- 1.42 acres total
	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-5-5-505 Account No. 5554 TACS No. 409451	
	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-5-5-506 Account No. 5555 TACS No. 409695	
10.	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-4-4-377 Account No. 5430 TACS No. 409442	Vacant; Kits Court, Front Royal; +/- 0.39 acres
11.	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-5-5-499 Account No. 5548 TACS No. 409451	Adjoining vacant lots; Wambach Court, Front Royal; +/- 1.35 acres total
		Tax Map No. 15E-5-5-500 Account No. 5549 TACS No. 409451	
12.	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-5-5-529 Account No. 5578 TACS No. 409451	Vacant; Reid Drive, Front Royal; +/- 0.35 acres
13.	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-4-4-362 Account No. 5415 TACS No. 409695	Vacant; Front Royal; +/- 0.48 acres
14.	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-5-5-466 Account No. 5517 TACS No. 409695	Adjoining vacant lots; Pickford Court, Front Royal; +/- 0.93 acres total
		Tax Map No. 15E-5-5-467 Account No. 5518 TACS No. 409695	
15.	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-5-5-488 Account No. 5537 TACS No. 409695	Vacant; Reid Drive, Front Royal; +/- 0.52 acres

	<u>Property Owner</u>	<u>Identification</u>	<u>Description</u>
16.	Jon M. Smith & Sadie S. Smith	Tax Map No. 15E-5-5-514 Account No. 5563 TACS No. 409695	Adjoining vacant lots; Reid Drive, Front Royal; +/- 1.46 acres total
		Tax Map No. 15E-5-5-515 Account No. 5564 TACS No. 409695	
17.	Carla Settle	Tax Map No. 23C-72B-200 Account No. 18431 TACS No. 409333	Vacant; Linden, VA; +/- 2.48 acres

GENERAL TERMS OF SALE: All sales are subject to confirmation by the Circuit Court of the County of Warren. The Special Commissioner of Sale has the right to reject any bids determined to be unreasonable in relation to the estimated value of the Property. All properties are sold in gross and not by the acre. Properties are offered for sale as-is, with all faults and without any warranty, either expressed or implied. Properties are conveyed by Special Warranty Deed, subject to any easements, covenants, agreements, restrictions, reservations, and any and all rights of record which may affect the property. Subsequent taxes will be prorated from the time of contract (the auction date of October 7, 2020) and the highest bidder will be responsible for taxes from that date forward. Any unsold property will be offered for sale again at the next auction, whenever that may be.

Persons are encouraged to make a visual inspection of the property within the limits of the law and to obtain an independent title search prior to bidding on any of the properties. Bidders are strongly encouraged to make their own inspection to determine the suitability of the property and it is assumed that all bidders will perform due diligence prior to the day of the auction. Any costs incurred by the bidder to inspect the property are at the expense of the bidder and are non-refundable. It is not guaranteed that the property has a right-of-way or that it is not landlocked. The information shown, including maps, is derived from public records that are constantly undergoing change and do not replace a site survey or inspection. There is no warranty as to the accuracy of the visual maps, nor is the information contained therein a legal representation of any of the features of the property which it depicts.

There will be a **10% buyer's premium added to the final bid** to determine the "final contract price". The **buyer's premium is due upon the close of the auction and will be in addition to the required deposit amount.** Please consider the buyer's premium when placing bids.

Terms applicable to In-Person Bidders ONLY: The highest bidder shall make a deposit in the amount of twenty-five percent (25%) or One Thousand Dollars (\$1,000.00), whichever is higher on the day of the auction, along with their buyer's premium payment. All payments must be made in the form of personal check, traveler's check, cashier's check or money order. **No cash will be accepted.**

Terms applicable to Online Bidders ONLY: All interested parties must register and be approved by the Auctioneer. Registration and bidding are free of charge and are done through the

Auctioneer's website bid.forsaleatauction.biz . If any interested bidders are unable to attend for in-person bidding and wish to bid on property, but do not have access to the internet, please contact Ken Sebastian, Auction Coordinator, at (540) 841-2085 for assistance. The highest bidder will receive their purchase contract and balance due via email following the close of the auction. The contract shall immediately be executed and returned to TACS. The **bid deposit and buyer's premium** must be **received** in full within five (5) business days following the auction closing (**no later than October 14, 2020, at 3pm EST**). Time is of the essence. All payments must be made in the form of certified funds, cashier's check, money order or wire transfer. Cash and personal checks **will not** be accepted. Checks and money orders shall be made payable to Warren County and forwarded to TACS, at the address shown below. Wire transfer instructions will be provided to the highest bidder upon request.

GENERAL TERMS OF SALE: Deposits shall not exceed Twenty Thousand Dollars (\$20,000.00). Bids which are less than One Thousand Dollars (\$1,000.00) shall be paid in full at the time of the auction. Such sum shall be held by the Special Commissioner and credited towards the purchase price following confirmation of the sale.

The balance of the purchase price shall be deposited by the highest bidder with the Special Commissioner within fifteen (15) days of confirmation of the sale by the Court. Recording costs for deed recordation will be the responsibility of the successful bidder and will be due with the balance of the purchase price within fifteen (15) days of confirmation of sale by the Court.

The sale of property to the highest bidder is not contingent upon obtaining financing. Financing, if needed, is the sole responsibility of the high bidder. By bidding, parties are entering into a legally binding contract, waive all rescission rights, and understand that their bid is immediately binding, irrevocable, and enforceable. Additionally, by bidding, parties are representing that they have read, and agree to be bound by, all terms and conditions for this sale. Failure to complete the property purchase will result in forfeiture of any funds paid and may subject the highest bidder to additional damages, which may include expenses and any deficit upon resale.

Please be advised that in order to qualify as a bidder at this auction, you may not owe delinquent taxes to the County of Warren and you may not be a Defendant in any pending delinquent tax matter. Questions concerning the registration and bidding process should be directed to the Auctioneer online at www.forsaleatauction.biz, by email to inquiry@forsaleatauction.biz or by phone to Ken Sebastian, Auction Coordinator, at (540) 841-2085. Questions concerning the property subject to sale should be directed to TACS online at www.taxva.com, by email to taxsales@taxva.com, by phone to (804) 545-2500 or (804) 612-9041, or by writing to the address below.

John A. Rife, Esq.
Re: Warren County Auction
Taxing Authority Consulting Services, PC
P.O. Box 31800
Henrico, Virginia 23294-1800

**PURCHASER'S ACKNOWLEDGEMENT AND
CONTRACT OF SALE**

At that certain Special Commissioner's sale held on October 7, 2020 in the cause styled County of Warren v. _____ (Case No. _____), the undersigned was the highest bidder on the real estate described below, for a bid price of \$_____, and a buyer's premium of \$_____.

Tax Map No. _____

Account No. _____

I understand that a deposit of \$_____ (25% of the purchase price or \$1,000.00, whichever is more, or the entire purchase price if less than \$1,000.00, or \$20,000.00 if purchase price is more than \$80,000.00) is required to be deposited today with the Special Commissioner and that the balance will be due within fifteen (15) days after confirmation of this sale by the Circuit Court of the County of Warren, Virginia. Further, I understand that a buyer's premium is required in this auction and have agreed to pay \$_____ as a buyer's premium.

I understand that this property is being sold subject to any covenants, easements, agreements, restrictions, reservations, conditions of record, and any claims of persons in possession. I understand that this property may not have a right-of-way to a public road, and I hereby accept this limitation. I understand that I will be notified at the address below of the date the Court intends to confirm this sale, and that this Court hearing will be my last opportunity to raise any questions concerning this sale. I understand that this property is offered for sale as-is, with all faults and without any warranty, either expressed or implied, and I confirm that I have satisfied myself as to the property's existence and location prior to the execution of this contract.

I understand that I will be responsible for any real estate taxes on this parcel from the date of sale (auction date). I further understand that in the event I owe delinquent taxes to the County of Warren or if I am named as a Defendant in any delinquent tax suit filed by the County of Warren, Virginia, that this contract may be made null and void and I agree to forfeit any right, title or interest that I may have in the real estate to the next highest bidder as listed in the auction documents.

If the balance of the purchase price is not paid in full within fifteen (15) days of confirmation, I agree to forfeit the deposit and pay any charges incurred by the Special Commissioner or the Court in collecting on the delinquent amount. I further understand that if I fail to comply with this Purchaser's Acknowledgement and Contract of Sale, that this real estate may be resold and that I will be responsible for any deficiency upon resale, including any expenses that may be incurred.

I understand that the former owner(s) of this property may for good cause shown, within ninety (90) days from the entry of the Decree of Confirmation in this matter, petition the Court to have the matter reheard. I understand that title to the property described herein will be taken in the name(s) indicated below and I represent that I have the authority to purchase and title the property in the name(s) shown below.

Signature

Print Name:

Address:

Phone:

Email:

Title will be taken in the name of:

Type of Interest: ☐ Tenants in Common ☐ Tenants by Entirety with ROS ☐ Joint Tenants ☐ None

CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 7th day of October 2020, acknowledged and executed the foregoing Purchaser's Acknowledgment and Contract of Sale. I further certify that the contact information and signature shown above belong to the purchaser and are true and correct to the best of my knowledge.

Taxing Authority Consulting Services, PC

Property 1

W P Associates

Account No. 16797
Map No. 23C-2-2-204
Owner: W P Associates
Property Description: Vacant; Freeze Road
Acreage: +/- 0.56
Total Assessed: \$15,000.00



This information is provided for general reference only and is not intended to be a true and accurate representation of the shape of the property. This is no substitute for a survey of the property and is intended to be informational in nature. Interested bidders should exercise their due diligence to determine the size, shape, location, percability, zoning, road frontage, and any other matters of interest related to this property.

Property 2 W P Associates

Account No. 16662

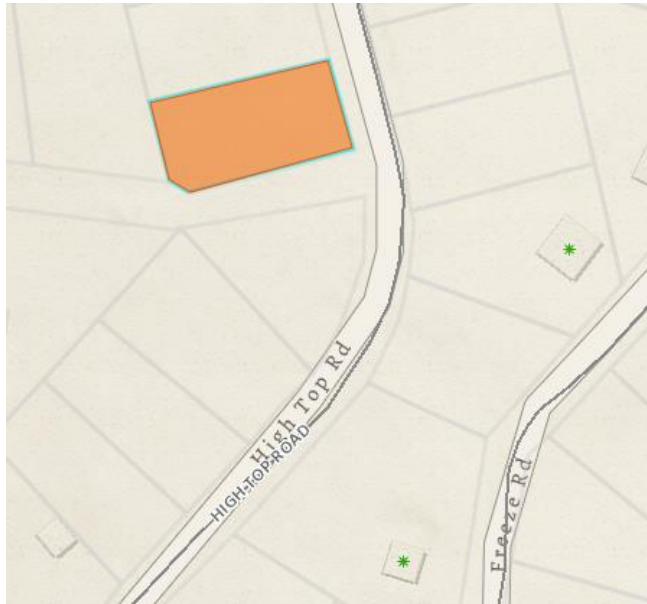
Map No. 23C-2-2-67

Owner: W P Associates

Property Description: Vacant; Linden, VA

Acreage: +/- 0.46

Total Assessed: \$10,000.00

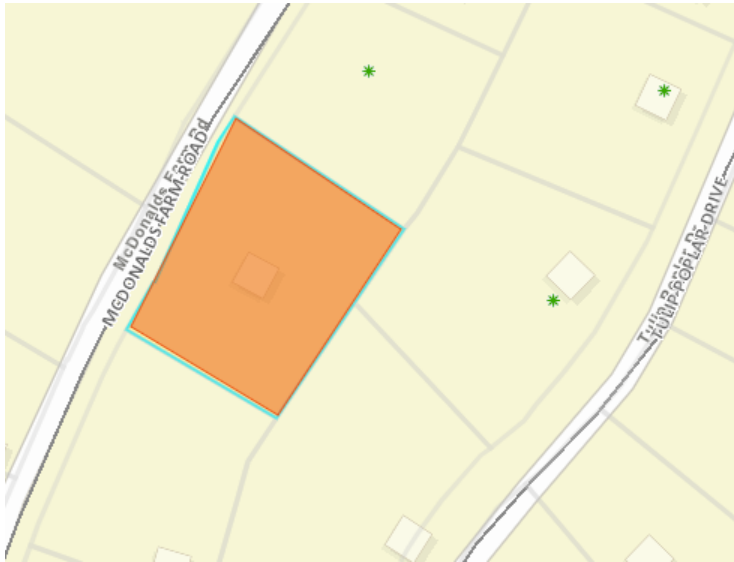


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Property 3

W P Associates

Account No. 18229
Map No. 23C-72B-B
Owner: W P Associates
Property Description: Vacant; Linden, VA
Acreage: +/- 1.10
Total Assessed: \$20,000.00



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Property 4 W P Associates

Account No. 17442 & 17443

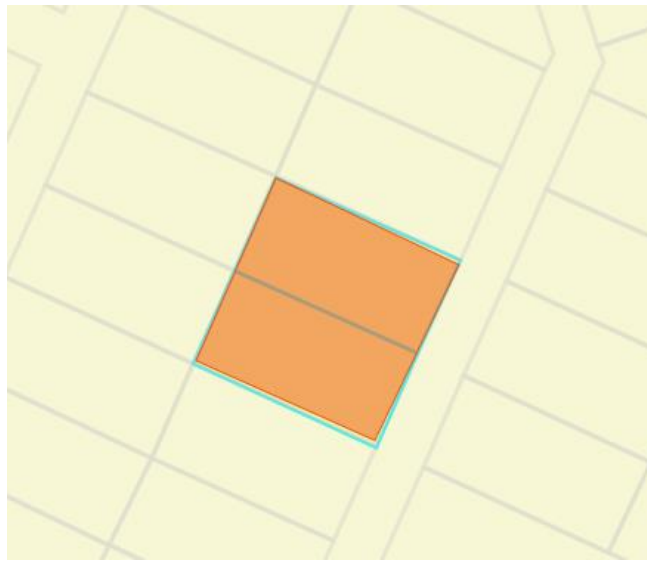
Map No. 23C-3-3-304 & 23C-3-3-305

Owner: W P Associates

Property Description: Adjoining vacant lots; Front
Royal

Acreage: +/- 0.92 total

Total Assessed: \$10,000.00

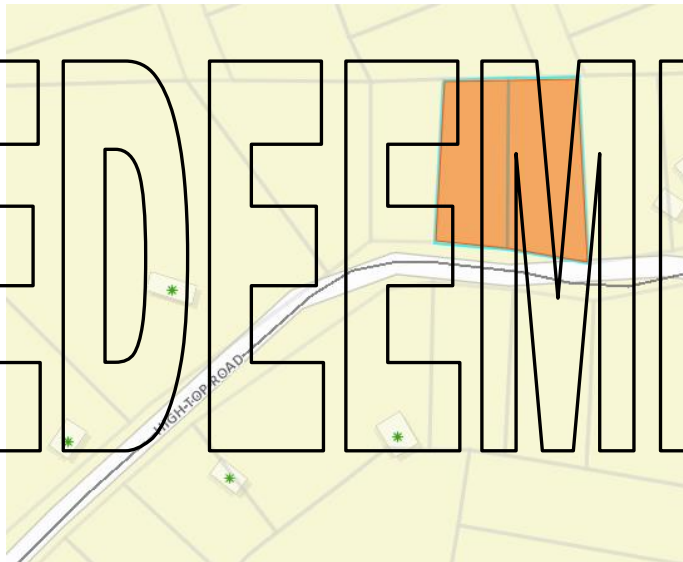


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Property 5 W P Associates

Account No. 16686 & 16687
Map No. 23C-2-2-92 & 23C-2-2-93
Owner: W P Associates
Property Description: Adjoining vacant lots;
Front Royal
Acreage: +/- 0.92 total
Total Assessed: \$20,000.00

REDEEMED



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Property 6 W P Associates

Account No. 16795
Map No. 23C-2-2-202
Owner: W P Associates
Property Address: Vacant; Front Royal
Acreage: +/- 0.58
Total Assessed: \$15,000.00



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Property 7 Jon M. Smith

Account No. 5377 & 5378

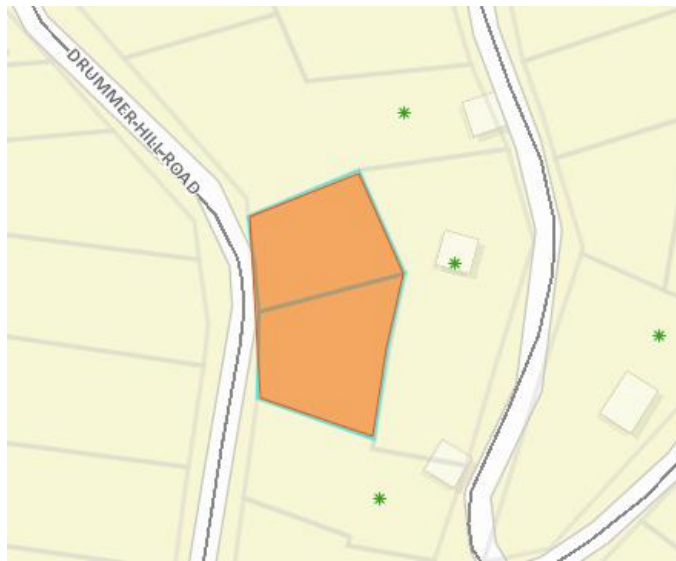
Map No. 15E-4-4-323 & 15E-4-4-324

Owner: Jon M. Smith

Property Description: Adjoining vacant lots; Front Royal

Acreage: +/- 0.80 total

Total Assessed: \$30,000.00



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Property 8 Jon M. Smith

Account No. 5523

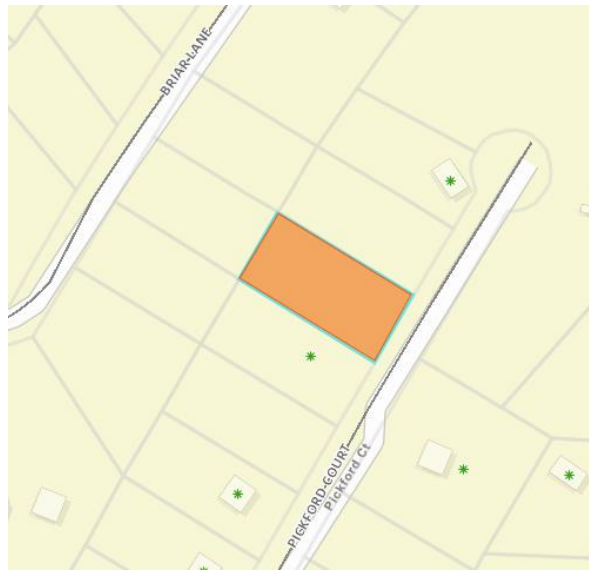
Map No. 15E-5-5-472

Owner: Jon M. Smith

Property Description: Vacant; Pickford Court,
Front Royal

Acreage: +/- 0.47

Total Assessed: \$20,000.00



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Property 9

Jon M. Smith & Sadie S. Smith

Account No. 5553, 5554 & 5555

Map No. 15E-5-5-504, 15E-5-5-505 & 15E-5-5-506

Owner: Jon M. Smith & Sadie S. Smith

Property Description: 761 Wambach Court, Front Royal

Acreage: +/- 1.42 total

Total Assessed: \$61,000.00



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Property 10
Jon M. Smith & Sadie S. Smith

Account No. 5430
Map No. 15E-4-4-377
Owner: Jon M. Smith & Sadie S. Smith
Property Description: Vacant; Kits Court, Front
Royal
Acreage: +/- 0.39
Total Assessed: \$10,000.00

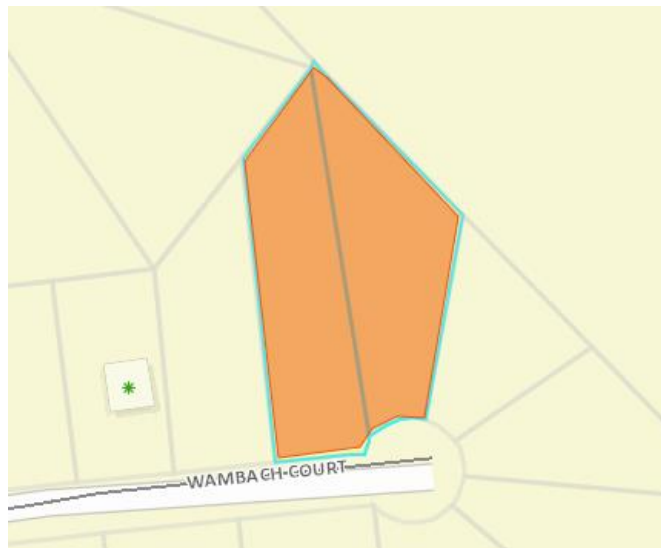


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Property 11

Jon M. Smith & Sadie S. Smith

Account No. 5548 & 5549
Map No. 15E-5-5-499 & 15E-5-5-500
Owner: Jon M. Smith & Sadie S. Smith
Property Description: Adjoining vacant lots; Wambach Court, Front Royal
Acreage: +/- 1.35 total
Total Assessed: \$40,000.00



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Property 12
Jon M. Smith & Sadie S. Smith

Account No. 5578

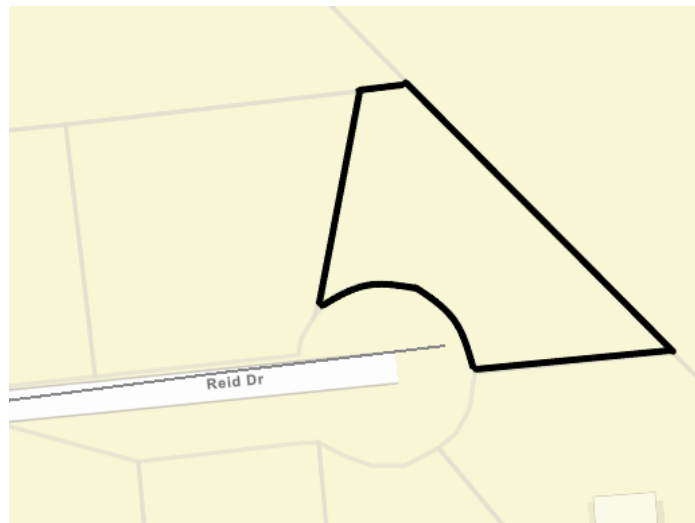
Map No. 15E-5-5-529

Owner: Jon M. Smith & Sadie S. Smith

Property Description: Vacant; Reid Drive, Front
Royal

Acreage: +/- 0.35

Total Assessed: \$10,000.00



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Property 13
Jon M. Smith & Sadie S. Smith

Account No. 5415
Map No. 15E-4-4-362
Owner: Jon M. Smith & Sadie S. Smith
Property Description: Vacant; Front Royal
Acreage: +/- 0.48
Total Assessed: \$15,000.00



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Property 14

Jon M. Smith & Sadie S. Smith

Account No. 5517 & 5518
Map No. 15E-5-5-466 & 15E-5-5-467
Owner: Jon M. Smith & Sadie S. Smith
Property Description: Adjoining vacant lots;
Pickford Court, Front Royal
Acreage: +/- 0.93
Total Assessed: \$40,000.00



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Property 15
Jon M. Smith & Sadie S. Smith

Account No. 5537

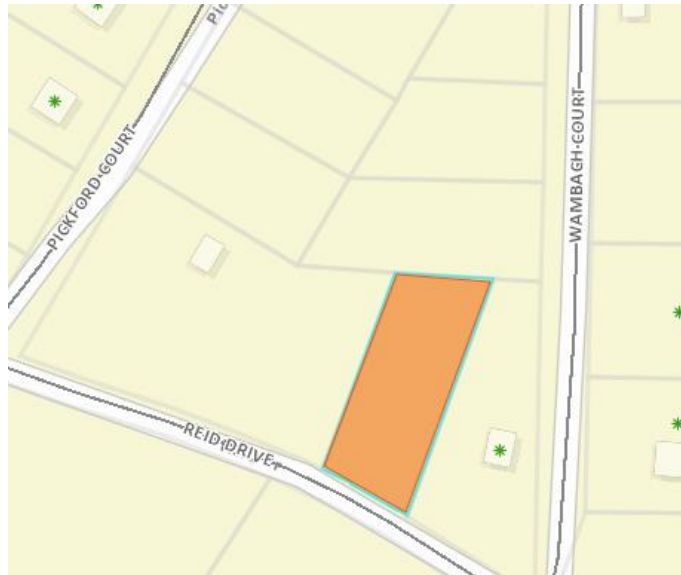
Map No. 15E-5-5-488

Owner: Jon M. Smith & Sadie S. Smith

Property Description: Vacant; Reid Drive, Front
Royal

Acreage: +/- 0.52

Total Assessed: \$20,000.00



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Property 16

Jon M. Smith & Sadie S. Smith

Account No. 5563 & 5564

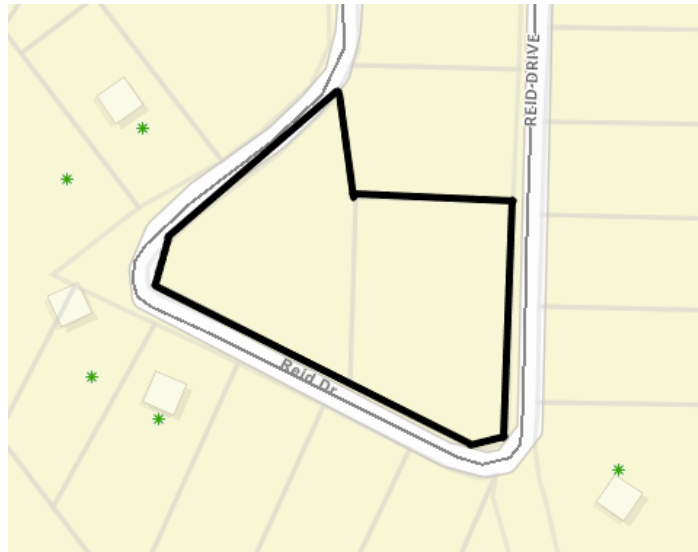
Map No. 15E-5-5-514 & 15E-5-5-515

Owner: Jon M. Smith & Sadie S. Smith

Property Description: Adjoining vacant lots; Reid Drive, Front Royal

Acreage: +/- 1.46

Total Assessed: \$30,000.00



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Property 17 Carla Settle

Account No. 18431

Map No. 23C-72B-200

Owner: Carla Settle

Property Description: Vacant; Linden, VA

Acreage: +/- 2.48

Total Assessed: \$25,000.00



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