

**NOTICE OF DELINQUENT TAXES  
AND SALE OF REAL PROPERTY  
COUNTY OF SMYTH, VIRGINIA**

Pursuant to Virginia Code §58.1-3975, the following real property will be auctioned for sale to the highest bidder at a **simulcast** (with online and in person bidding) public auction to be held at **Holston Hills Country Club, 1000 Country Club Road, Marion, Virginia 24354**, on **January 24, 2025 at 12:00 PM**.

The sale of such property is subject to the terms and conditions below, and any terms or conditions which may be posted or announced The Counts Realty & Auction Group (“Auctioneer”) and Taxing Authority Consulting Services, PC (“TACS”). Subsequent announcements take precedence over any prior written or verbal terms of sale.

	<b>Property Owner(s)</b>	<b>Tax Map No.</b>	<b>Account No.</b>	<b>TACS No.</b>	<b>Property Description</b>
N1	Robert D. Call	28-A-65	55301	628006	Vacant; Poor Valley Road, Saltville 24370
N2	Elsie Query Estate	46B-2-54	113409	725648	Vacant; Harris Lane and Chatham Hill Road, Marion 24354
N3	Joseph E. Brown	210-120-21; 210-120-22; 210-120-23; 210-120-14A; 210-120-13A; 210-120-12A; and, 210-118-42	24287 and 24295	734775	Vacant; Cemetery Street, Marion 24354
N4	Robert L. & Beulah M. Gates Estate	28A9-A-19A	35356	628040	524 Ridgeview Road, Saltville 24370
N5	John L. Atkins	58G-2-110	114022	734986	Vacant; near Pugh Mountain Road and Firestone Lane, Marion 24354
N6	Joseph Dee McVey	28A6-1-30A; 28A6-1-31; 28A6-1-32; and, 28A6-A-6A	39187 and 39195	735121	Vacant; Henrytown Road, Saltville 24370
N7	Beulah Holmes Gates	28A15-A-6	86941	627973	Vacant; Palmer Avenue, Saltville 24370

N8	Joyce E. Cregger	76A-1-8B	69873	734826	Vacant; near St. Clairs Creek Road, Chilhowie, 24319
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**GENERAL TERMS OF SALE:** The Treasurer has the right to reject any bids determined to be unreasonable in relation to the estimated value of the Property. Any unsold property will be offered for sale again at the next auction, whenever that may be.

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. Properties are offered for sale as-is, where-is, and if-is, with all faults and without any warranty, either expressed or implied. Persons are encouraged to make a visual inspection of the property within the limits of the law and to obtain an independent title search, at their own expense, prior to bidding on any of the properties to determine the suitability of the property for their purposes. It is not guaranteed that the property has a right-of-way or that it is not landlocked. Property is sold in gross and not by the acre. There is no warranty as to the accuracy of the GIS system, nor is the information contained therein a legal representation of any of the features of the property which it depicts. We do not provide and do not assist with obtaining title insurance or title to personal property.

**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.

**PAYMENT TERMS:** The highest bidder shall pay the high bid in full, along with the buyer's premium and deed recording costs, following the close of the auction. **There will be a 10% buyer's premium, subject to a minimum of \$150.00, added to the winning bid.**

**Terms applicable to In-Person Bidders ONLY:** The highest bidder shall make payment in full on the day of the auction. 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 [www.countsauction.com](http://www.countsauction.com). 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 Counts Auction, at (434) 525-2991 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 full balance due must be received within seven (7) days following the auction closing (no later than January 31, 2025).** All payments must be made in the form of certified funds, cashier's

check, money order or wire transfer. Cashier's checks and money orders shall be made payable to County of Smyth and forwarded to TACS, at the address shown below. Cash and personal checks will not be accepted. Wire transfer instructions will be provided to the highest bidder upon request.

**GENERAL TERMS:** To qualify as a purchaser at this auction you may not owe delinquent taxes to County of Smyth. Questions concerning the registration and bidding process should be directed to the Auctioneer online at [www.countsauction.com](http://www.countsauction.com), by email to [gmcDaniel@countsauction.com](mailto:gmcDaniel@countsauction.com) or by phone to George McDaniel, at (434) 525-2991. Questions concerning the property subject to sale should be directed to TACS online at [www.taxva.com](http://www.taxva.com), by email to [taxsales@taxva.com](mailto:taxsales@taxva.com), by phone to (804) 612-0629, or by writing to the address below.

Taxing Authority Consulting Services, PC  
Attn: Tax Sales (Smyth NJS)  
P.O. Box 31800  
Henrico, Virginia 23294-1800

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

At that certain real estate tax sale which closed on Friday, January 24, 2025, the undersigned was the highest bidder on the real estate described below, for a bid price of \$\_\_\_\_\_.

**Property Owner:**

**Tax Map Number:**

**Account Number:**

**TACS Number:**

**Bid Amount:** \$\_\_\_\_\_

**Buyer's Premium:** \$\_\_\_\_\_

**Deed Recordation Fee:** \$\_\_\_\_\_

**Credit Card Hold:** \$(\_\_\_\_\_)

**Total Due:** \$\_\_\_\_\_

I understand that the above-referenced "Total Due" is required to be paid today. I understand that in the event my payment is returned or otherwise does not clear within twenty (20) days, this contract of sale may be voided, I may be responsible for damages or costs of resale, and the next highest bidder may be contacted to purchase the property.

I understand that this property is being sold subject to any covenants, easements, agreements, restrictions, reservations, conditions of record, unknown liens, 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 these limitations. 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 a Special Warranty Deed will be prepared after payment clearance and that the same will be forwarded to the County of Smyth Circuit Court Clerk's Office for recordation. I understand that I will receive the entered Deed as soon as the same is made available and that I have no right of entry upon the property until such time as the deed is recorded as anticipated herein.

I understand that I will be responsible for any real estate taxes on this parcel from the date of sale (January 24, 2025). I further understand that in the event I owe delinquent taxes to the above-named locality, that this contract shall become voidable 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.

I understand that by bidding I have entered into a legally binding contract and that I waive all rescission rights. I understand that my bid was immediately binding, irrevocable, and enforceable. I also understand that if I fail to comply with this Purchaser's Acknowledgment and Contract of Sale, I agree to forfeit all amounts paid and pay any charges incurred in collecting on the delinquent amount, that this real estate may be resold, and that I will be responsible for any deficiency upon resale.

_____	_____
<b>Signature</b>	Street Address
_____	_____
Name (please print)	City, State, Zip
_____	_____
Telephone	Email Address

Title will be taken in the name of:

\_\_\_\_\_

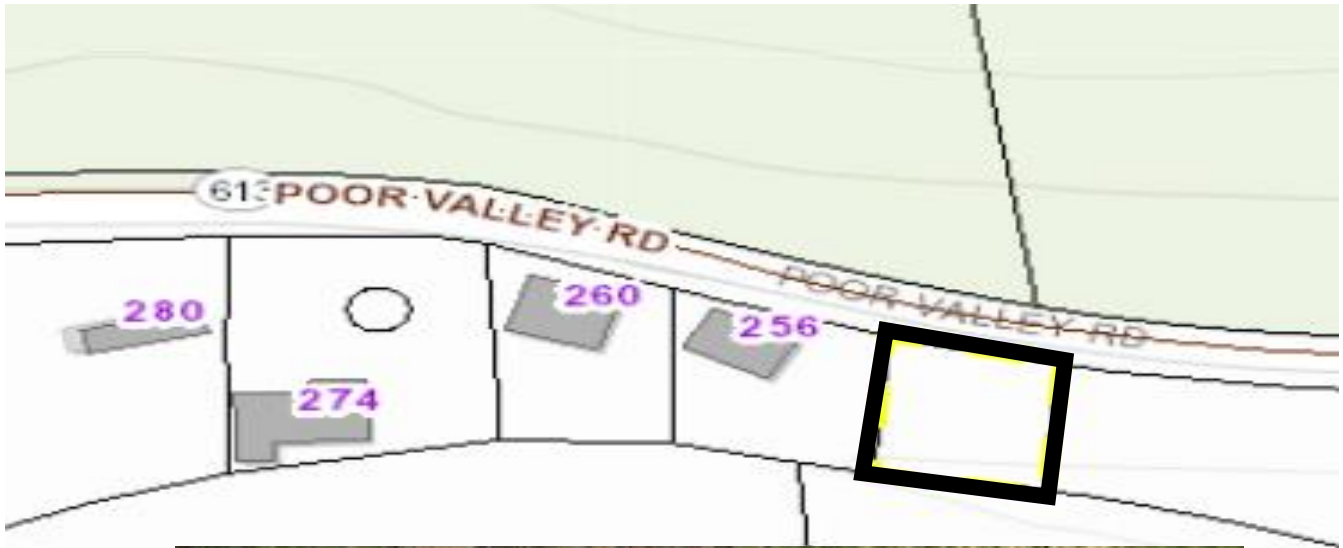
Type of Interest:  Tenants in Common  Tenants by Entirety with ROS  Joint Tenants  None

**CERTIFICATION**

It is hereby certified that the above-referenced purchaser has, on this 24th day of January 2025, 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 aforementioned purchaser and are true and correct to the best of my knowledge.

\_\_\_\_\_  
Taxing Authority Consulting Services, PC

**Property N1**  
**Robert D. Call**



Tax ID: 28-A-65  
Account: 55301  
Owner: CALL ROBERT D  
C% PHYLLIS CALL-LENHART  
PASCO WA 99301  
Acres: 0.35  
Description 1: ALLISON GAP  
Land Value: \$6,000  
Sell Date: 1 / 1 / 2000  
Will Book: Pg:

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 N2  
Elsie Query Estate

Tax ID: 46B-2-54  
Account: 113409  
Owner: QUERY ELSIE EST  
C/O NANCY RASH MALONEY  
CHARLOTTE NC 28211  
Description 1: HARRIS  
Description 2: LOT 54  
Land Value: \$3,600  
Sell Date: 1 / 1 / 2000  
Will Book: Pg:



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**Property N3**  
**Joseph E. Brown**



Tax ID: 210-118-42  
Account: 24295  
Owner: BROWN JOSEPH E  
6633 LEE HWY  
ATKINS VA 24311  
Acres: 0.25  
Description 1: CEMETERY ST  
Land Value: \$5,000  
Sell Date: 3 / 27 / 2000  
Sell Price: \$7,000  
Deed Book: 545 Pg: 175  
Will Book: Pg:  
Source: TAX MAP  
Link: S:\Plats\Book420\Page184.pdf

Tax ID: 210-120-23  
Account: 24287  
Owner: BROWN JOSEPH E  
6633 LEE HWY  
ATKINS VA 24311  
Description 1: CEMETERY ST  
Description 2: LOTS 21-23 PT 12-14  
Land Value: \$5,000  
Sell Date: 3 / 27 / 2000  
Sell Price: \$7,000  
Deed Book: 545 Pg: 175  
Will Book: Pg:  
Source: TAX MAP  
Grantor: POWELL WINIFORD H & MADGE P  
Link: S:\Plats\Book420\Page184.pdf

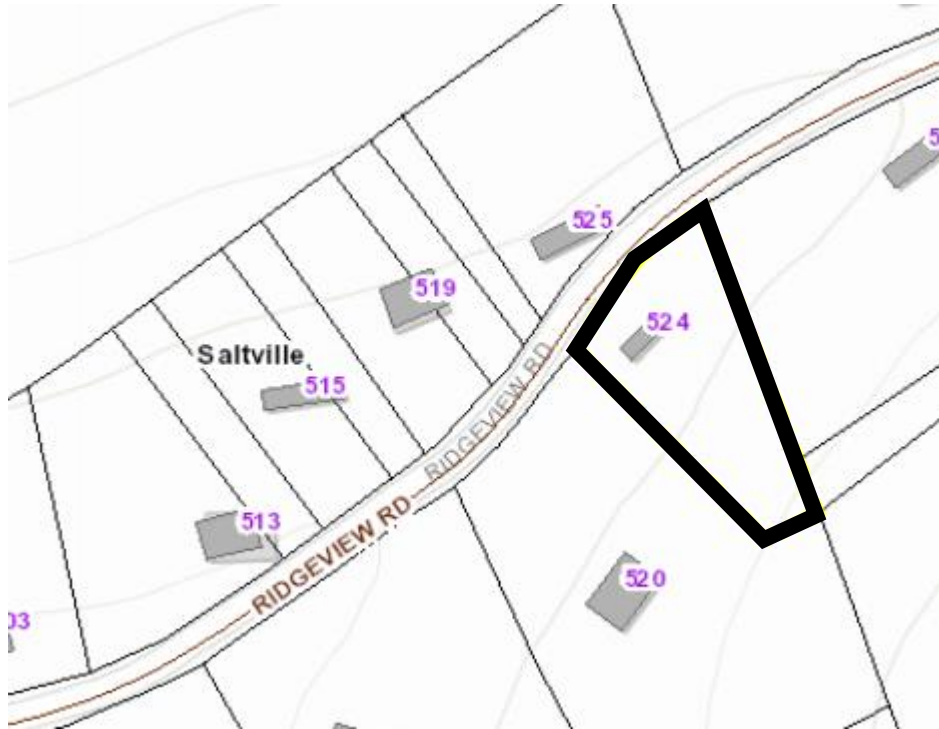


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**Property N4**

**Robert L. & Beulah M. Gates Estate**



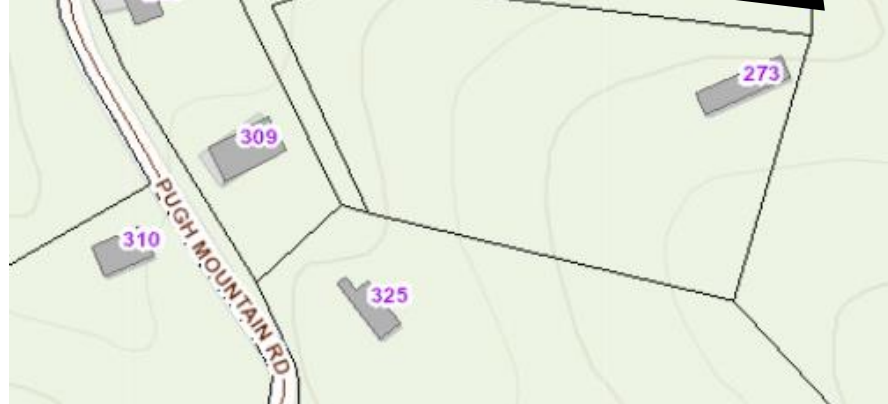
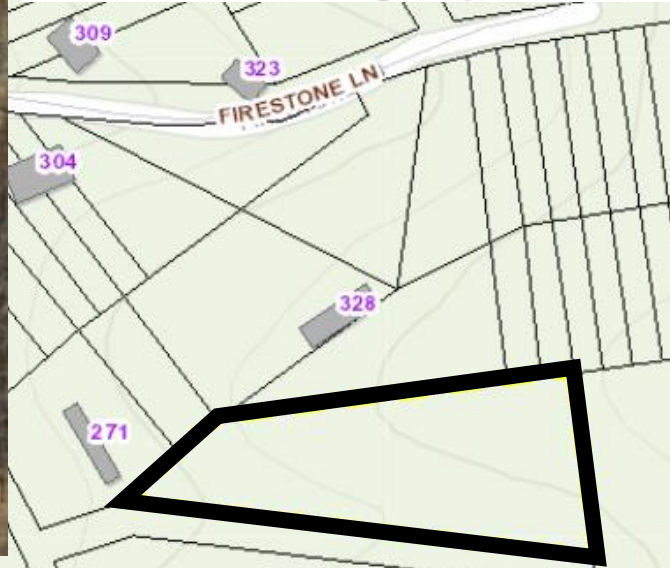
Tax ID: 28A9-A-19A  
Account: 35356  
Owner: GATES ROBERT L & BEULAH M EST  
524 RIDGEVIEW RD  
SALTVILLE VA 24370  
Acres: 0.5  
Description 1: HART SPG HOLLOW RD  
Land Value: \$6,000  
Sell Date: 4 / 23 / 1976  
Deed Book: 275 Pg: 686  
Will Book: Pg:  
Grantor: GATES JOHN L & KATHLEEN L

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**Property N5**  
**John L. Atkins**



Tax ID: 58G-2-110  
Account: 114022  
Owner: ATKINS JOHN L  
5126 W LEE HIGHWAY  
WYTHEVILLE VA 24382  
Acres: 0.91  
Description 1: K G KILLINGER  
Description 2: LOT 110  
Land Value: \$1,800  
Sell Date: 11 / 1 / 2000  
Sell Price: \$1,500  
Deed Book: 556 Pg: 488  
Will Book: Pg:  
Source: PLAT  
Grantor: CHARLES & WILMA OVERBEY TRUSTS  
Link: S:\Plats\Book1010\Page865.pdf



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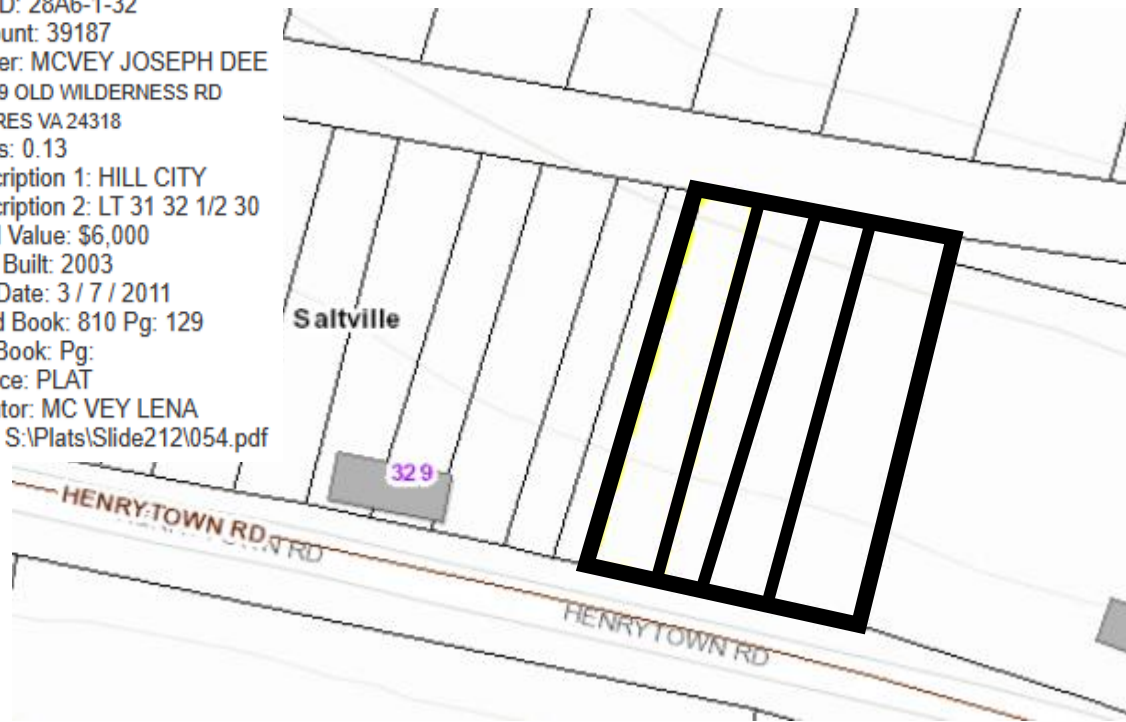
**Property N6**  
**Joseph Dee McVey**



Tax ID: 28A6-1-30A  
 Account: 39187  
 Owner: MCVEY JOSEPH DEE  
 1219 OLD WILDERNESS RD  
 CERES VA 24318  
 Acres: 0.13  
 Description 1: HILL CITY  
 Description 2: LT 31 32 1/2 30  
 Land Value: \$6,000  
 Year Built: 2003  
 Sell Date: 3 / 7 / 2011  
 Deed Book: 810 Pg: 129  
 Will Book: Pg:  
 Source: PLAT  
 Grantor: MC VEY LENA  
 Link: S:\Plats\Slide212\054.pdf

Tax ID: 28A6-A-6A  
 Account: 39195  
 Owner: MCVEY JOSEPH DEE  
 1219 OLD WILDERNESS RD  
 CERES VA 24318  
 Acres: 0.06  
 Description 1: HENRYTOWN RD  
 Description 2: LOT (21 X 128)  
 Land Value: \$600  
 Sell Date: 3 / 7 / 2011  
 Deed Book: 810 Pg: 129  
 Will Book: Pg:  
 Source: PLAT  
 Grantor: MC VEY LENA  
 Link: S:\Plats\Slide212\054.pdf

Tax ID: 28A6-1-32  
 Account: 39187  
 Owner: MCVEY JOSEPH DEE  
 1219 OLD WILDERNESS RD  
 CERES VA 24318  
 Acres: 0.13  
 Description 1: HILL CITY  
 Description 2: LT 31 32 1/2 30  
 Land Value: \$6,000  
 Year Built: 2003  
 Sell Date: 3 / 7 / 2011  
 Deed Book: 810 Pg: 129  
 Will Book: Pg:  
 Source: PLAT  
 Grantor: MC VEY LENA  
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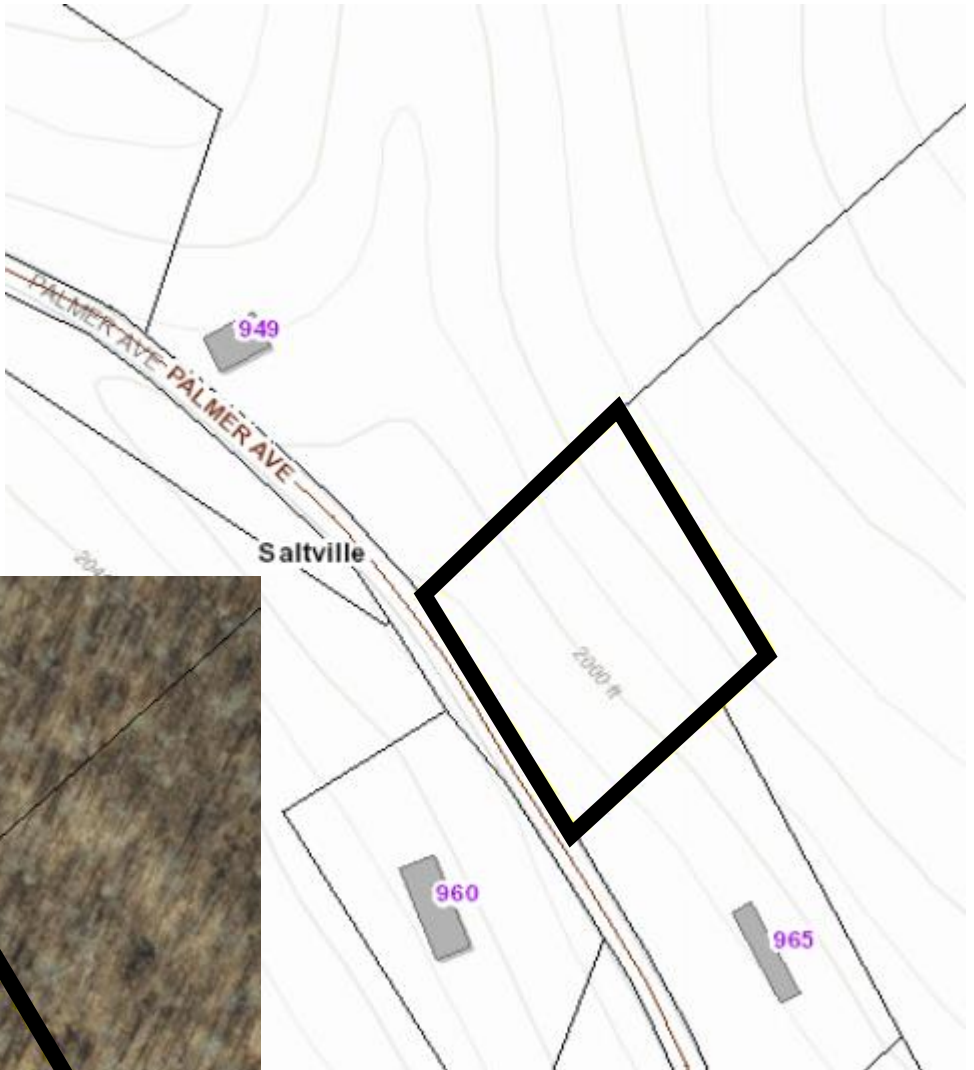


Tax ID: 28A6-1-31  
 Account: 39187  
 Owner: MCVEY JOSEPH DEE  
 1219 OLD WILDERNESS RD  
 CERES VA 24318  
 Acres: 0.13  
 Description 1: HILL CITY  
 Description 2: LT 31 32 1/2 30  
 Land Value: \$6,000  
 Year Built: 2003  
 Sell Date: 3 / 7 / 2011  
 Deed Book: 810 Pg: 129  
 Will Book: Pg:  
 Source: PLAT  
 Grantor: MC VEY LENA  
 Link: S:\Plats\Slide212\054.pdf

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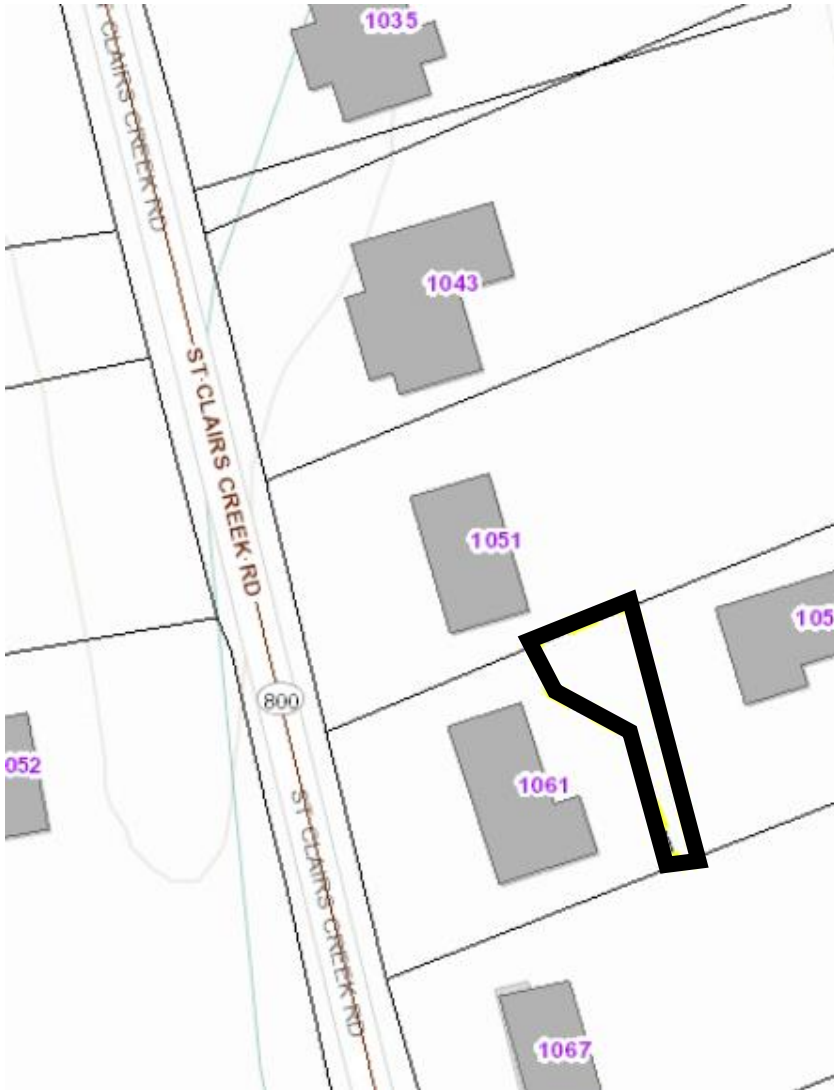
**Property N7**  
**Beulah Holmes Gates**

Tax ID: 28A15-A-6  
Account: 86941  
Owner: GATES BEULAH HOLMES  
524 RIDGEVIEW RD  
SALTVILLE VA 24370  
Acres: 1  
Description 1: RIVER  
Land Value: \$6,000  
Sell Date: 8 / 28 / 1985  
Deed Book: 356 Pg: 42  
Will Book: Pg:  
Source: DEED DESCRIPTION  
Grantor: HOLMES ROBERT L ETAL



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**Property N8**  
**Joyce E. Cregger**



Tax ID: 76A-1-8B  
Account: 69873  
Owner: CREGGER JOYCE E  
113 MICHLI RD  
MADISON AL 35758  
Description 1: PT TR 8  
Land Value: \$2,500  
Sell Date: 1 / 1 / 2000  
Will Book: 57 Pg: 246  
Source: DEED DESCRIPTION  
Link: S:\Plats\Book158\Page465.pdf



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