

**NOTICE OF PUBLIC AUCTION
SPECIAL COMMISSIONER’S SALE OF REAL ESTATE
COUNTY OF LEE & TOWN OF PENNINGTON GAP, VIRGINIA**

Pursuant to the terms of those certain Decrees of Sale entered in the Circuit Court of County of Lee, the undersigned Special Commissioner will offer for sale at a live public auction the following described real estate inside the **Courtroom** of the **Lee County Circuit Court** located at **33640 Main Street, Jonesville Virginia 24263**, on **February 21, 2025** at **10:00am**.

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

	Property Owner(s)	Tax Map No.	Account No.	TACS No.	Property Description
J1	Beatrice Reasor	12A-(5)-BK3,1,2	5761	35536	112 Big Branch Rd., Town of St. Charles, Lots 1 & 2
J2	Stephanie A. Newton & Joshua Welch	23E-(6)-10B1	6261	162753	40992 W Morgan Ave., Rt. 58, Town of Pennington Gap, 0.49 Ac +/-
J3	Burl Hughes & Virgie Hughes	12A-(8)-44	9322	387606	284 Monarch Rd., Rocky Station Dist., 0.25 AC +/-
J4	Virginia Fuel Corporation & Blackstone Energy, LTD	21-(A)-33	9691	206015	on Jackson Rd.; Rocky Station Dist. 2.5 Ac +/-
J5	Bill Mallory & Helen W. Mallory	8A-(1)-46	10409	96090	348 Ballfield Rd., Yokum Station Dist., Lot 46
J6	Claude C. Lawson, Life Estate	16-(A)-15A	12532	35673	5181 Cave Springs Rd., Yokum Station Dist., 1.06 Ac +/-
J7	Virginia Fuel Corporation & Blackstone Energy, LTD	7-(A)-61, 15A-(3)-BK1,1-10, 15-(3)-BK1,42-50A	10906	206015	near Copperhead Dr., Yokum Station Dist., 179.5 Ac +/-

GENERAL TERMS OF SALE: All sales are subject to confirmation by the Circuit Court. The Special Commissioner 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 any information contained in 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 make a deposit in the amount of twenty-five percent (25%) or One Thousand Dollars (\$1,000.00), whichever is higher, **along with a 10% buyer's premium, subject to a minimum of \$150, added to the final bid.** Bids which are less than One Thousand Dollars (\$1,000.00) shall be paid in full at the time of the auction. Deposits shall not exceed Twenty Thousand Dollars (\$20,000.00) per parcel. Such sum shall be held by the Special Commissioner and credited towards the purchase price following confirmation of the sale. Subsequent taxes will be prorated from the auction date, and the highest bidder will be responsible for taxes from that date forward.

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

All payments must be made in the form of personal check, cashier's check or money order. **No cash will be accepted.**

GENERAL TERMS: To qualify as a purchaser at this auction, you may not owe delinquent taxes to County of Lee and/or Town of Pennington Gap and you may not be a Defendant in any pending delinquent tax matter. 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 804-548-4418, or by writing to the address below.

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

****SAMPLE****

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

At that certain real estate tax sale which closed on Friday, February 21, 2025, the undersigned was the highest bidder on the real estate described below, for a bid price of \$_____.

Case Name: County of Lee v. _____ (Case No. _____)

Tax Map Number: _____

Account Number: _____

TACS Number: _____

Buyer's Premium: \$ _____

Bid Deposit: \$ _____

Credit Card Hold: \$(_____)

Total Due Now: \$ _____

I understand that the above-referenced "Total Due Now" is required to be deposited today with the Special Commissioner and that the balance of the high bid and the deed recordation cost will be due within fifteen (15) days after confirmation of this sale by the Circuit Court of the County of Lee, Virginia. 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, 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 Special Commissioner intends to ask the Court 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 (February 21, 2025). I further understand that in the event I owe delinquent taxes to or am named as a Defendant in any delinquent tax suit filed by the above-named locality, that this contract

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

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 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	_____ 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 21st day of February, 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 J1* - Beatrice Reasor

Tax Map Number: 12A-(5)-BK3,1,2

Account Number: 5761

Property Address: 112 Big Branch Rd.

Property Description: Town of St. Charles, Lots 1 & 2

Land Value: \$4,000 Improvement Value: \$14,000 Total Value: \$18,000

Property Address
112 BIG BRANCH RD
ST CHARLES, VA

Owner Name/Address
REASOR BEATRICE
PO BOX 612
PENNINGTON GAP VA 24277

Map ID: 12A-(5)-BK3,1,2
Acct No: 5761-1

Legal Description:

Plat Book/Page: 0000 / No Page
Deed Book/Page: 0468 / 513

Instrument: 00 00

Occupancy:

Dwelling Type: 1SFR

Use/Class: RESIDENTIAL / SINGLE FAMILY CITY

Acreage: 0.000

Year Assessed: 2016

Year Built:

Land Use:

Zoning:

Year Remodeled:

Total Mineral: \$0

District: 83 TOWN OF ST CHARLES

Year Effective:

Total Land: \$4,000

MH/Type:

On Site Date: 10/23/2014 **Total Improvements:** \$14,000

Condition: SF POOR

Review Date:

Total Value: \$18,000



Improvement Description		Area	Rate	Value					
CONSTRUCTION-WOOD	NO. ROCKS - 4	STREET-PAVED							
EXTERIOR-ALUMINUM	NO. BEDROOMS - 2	UTILITIES-POB SEME	8	0					
FOUNDATION-CINDER	NO. BATHS - 1	UTILITIES-POB WATE	1	0					
ROOFING-COMPOSITE	FLOORS-HARDWOOD								
	FLOORS-LINOLEUM								
	HEAT-OIL								
	INTERIOR-PANELLING								
	INTERIOR-PLASTER								
Dwelling Valuation									
Item	Size	Rate	Value						
DWELLING	1072	59.00	63276	24					
PORCH-ENCL	100	24.00	4032						
PORCH-OPEN	100	12.00	1200						
Grade Factor (E -)			65						
Replacement Cost New			43875						
Pipe Depr. 8 (.450)			2935						
Total Bldg. Value			14000						
Other Improvements Valuation									
Desc	Length	Width	Size	Grade	Rate	FV/Pot Value			
GARAGE-PR	12.0	22.0	264			6			
Total Imp Value						6			
Land Valuation									
R Cls	Desc	G	Size	Dpth	Rate	FV/Pot Value	Imp	Description	Area
A	2 LPT	A				4000	4000	CFP PORCH-ENCL	1.00
						4000	4000	CFP PORCH-OPEN	1.00
Total Land Value									
1348									
Total Property Value									
18000									



Property J2* - Stephanie A. Newton, et al.

Tax Map Number: 23E-(6)-10B1

Account Number: 6261

Property Address: 40992 W Morgan Ave.

Property Description: Rt. 58, Town of Pennington Gap, 0.49 Ac +/-
 Land Value: \$10,000 Improvement Value: \$8,000 Total Value: \$18,000

Property Address 40992 W MORGAN AVE PENNINGTON GAP, VA	Owner Name/Address WELCH JOSHUA 513 BROWN SCHOOL RD MARYVILLE TN 37804	----- Other Improvements Valuation ----- Desc Length Width Size Grade Rate FV/Pct Value TENANT HO 14.0 60.0 840 Total Imp Value 8000
Map ID: 23E-(6)-10B1 Acct No: 6261-1		----- Land Valuation ----- M Cls Desc G Size Dpth Rate FV/Pct Value A 1 HOMESITE L .153 12000.00 8164 10000 Total Land Value .153 10000
Legal Description: PT TRACT 1 JOHNS PROP		----- Comments ----- FRONTS ON 58A. TWO NICE HOUSE SITES HOME BURNED 2009 9-2-14 CB PIC# 5-243
Plat Book/Page: 0000 / No Page Deed Book/Page: 0503 / 43 Instrument: DG 2024 2024019 66		----- Total Property Value 18000
Occupancy: Dwelling Type: 1 STFRM Use/Class: RESIDENTIAL / SINGLE FAMILY CITY Year Assessed: 2016	Acreage: 0.153	
Zoning: District: S2 TOWN OF PENNINGTON GAP MH/Type: Condition: SF FAIR	Year Remodeled: Year Effective: On Site Date: 01/13/2015 Review Date:	Land Use: Total Mineral: \$0 Total Land: \$10,000 Total Improvements: \$8,000 Total Value: \$18,000



Property J4* - Virginia Fuel Corporation, et al.

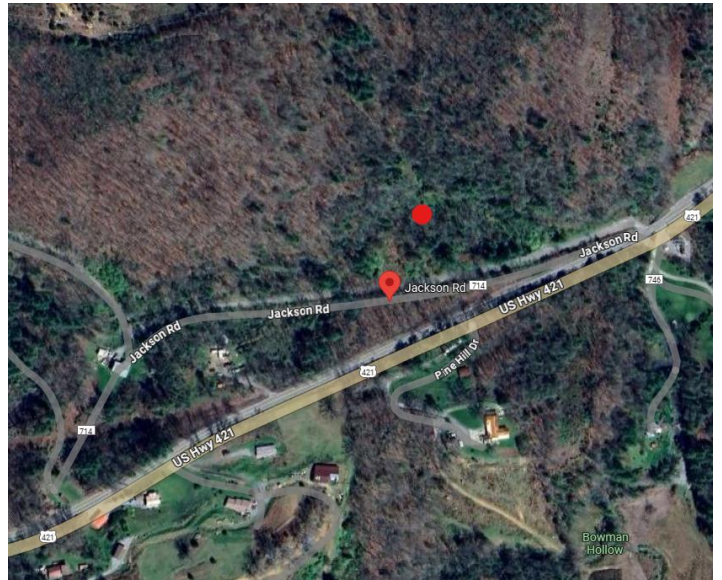
Tax Map Number: 21-(A)-38

Account Number: 9690

Property Description: on Jackson Rd.; Rocky Station Dist., 2.5 Ac +/-
 Land Value: \$8,000 Improvement Value: \$0.00 Total Value: \$8,000

Property Address	Owner Name/Address	<table border="1"> <thead> <tr> <th colspan="2">Exterior</th> <th colspan="2">Improvement Description</th> <th colspan="2">Site</th> </tr> <tr> <th>Category</th> <th>Value</th> <th>Description</th> <th>Value</th> <th>Description</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td>STREET-GRAVEL</td> <td>2000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>UTILITIES-SEPTIC</td> <td>6000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>UTILITIES-WELL</td> <td>8000</td> </tr> </tbody> </table>		Exterior		Improvement Description		Site		Category	Value	Description	Value	Description	Value					STREET-GRAVEL	2000					UTILITIES-SEPTIC	6000					UTILITIES-WELL	8000
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Legal Description: STONE CREEK	ROANOKE VA 24011	Total Property Value 8000																															
Plat Book/Page: 0000 / No Page																																	
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MH/Type:	On Site Date: 10/02/2014	Total Improvements: \$0																															
Condition: SF FAIR	Review Date:	Total Value: \$8,000																															

PREPARED



Property J6* - Claude C. Lawson, Life Estate

Tax Map Number: 16-(A)-15A

Account Number: 12532

Property Address: 5181 Cave Springs Rd.

Property Description: Yokum Station Dist., 1.06 Ac +/-

Land Value: \$7,000 Improvement Value: \$55,400 Total Value: \$62,400

<p>Property Address 5181 CAVE SPRINGS RD DRYDEN, VA</p> <p>Map ID: 16-(A)-15A DRYDEN VA 24243 Acct No: 12532-1</p> <p>Legal Description: POWELL RIVER</p> <p>Deed Book/Page: 434 / 720 Instrument: 00 00</p> <p>Occupancy: Dwelling Type: DW</p> <p>Use/Class: SINGLE FAMILY COUNTY Year Assessed: 2016</p> <p>Zoning: District: 06 YOKUM STATION DISTRICT</p> <p>MH/Type: Condition:</p>	<p>Owner Name/Address LAWSON CLAUDE C LIFE ESTATE C/O LORA MOORE PO BOX 504</p> <p>Acreage: 1.060</p> <p>Year Built: Year Remodeled:</p> <p>Year Effective: On Site Date: 12/29/2014</p> <p>Review Date:</p>	<table border="0" style="width: 100%; font-size: small;"> <tr> <td colspan="2">Improvement Description</td> <td style="text-align: right;">Site</td> </tr> <tr> <td>CONSTRUCTION-WOOD</td> <td>NO. ROOMS - 5</td> <td>STREET-GRAVEL</td> </tr> <tr> <td>ELECT COND-AVERAGE</td> <td>NO. BEDROOMS - 3</td> <td>UTILITIES-SEPTIC</td> </tr> <tr> <td>EXTERIOR-VINYL SID</td> <td>NO. 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Property J7* - Virginia Fuel Corporation, et al.

Tax Map Number: 7-(A)-61, 15A-(3)-BK1,1-10, 15A-(3)-BK1,42-50A

Account Number: 10906

Property Description: near Copperhead Dr., Yokum Station Dist., 179.5 Ac +/-

Land Value: \$62,800 Improvement Value: \$90,000 Total Value: \$152,800

Property Address	Owner Name/Address	----- Improvement Description -----		
	BLACKSTONE ENERGY LTD	Exterior	Interior	Site
	302 S JEFFERSON ST	STREET-NO ROAD		
	ROANOKE VA 24011	----- Other Improvements Valuation -----		
Map ID: 7-(A)-61,15A-(3)-BK1,1-		Desc	Length	Width
Acct No: 10906-1		MINERALS	180	500.0
Legal Description: N F POWELL RIVER		Total Imp Value		90000
Plat Book/Page: 0000 / No Page		----- Land Valuation -----		
Deed Book/Page: 0471 / 307		M Cls	Desc	G
Instrument: QC 2019 1903249		A	41 WOODED	B
Occupancy:			Size	Dpth
Dwelling Type:			179.500	350.00
Use/Class: COMMERCIAL & INDUSTRIAL	Acreage: 179.500			FV/Pct
Year Assessed: 2016	Year Built:			Value
Zoning:				62825
District: 07 YOKUM STATION MINERAL DIS	Year Remodeled:			Total Land Value
MH/Type:				179.500
Condition:	Year Effective:			----- Comments -----
				OFF 625
	On Site Date: 09/26/2014			Total Property Value
	Review Date:			152800

Sec	Type	Str	Description	Area
			Total Square Feet	
			Cur. Value	Prev. Value
			62800	62800
			Improvements	90000
			Total	152800
			Average Price Per Acre	350
			Sale Date/Amount	5/10/2019 1900000



