

**NOTICE OF PUBLIC AUCTION  
SPECIAL COMMISSIONER'S SALE OF REAL ESTATE  
CITY OF GALAX, VIRGINIA**

Pursuant to the terms of those certain Decrees of Sale entered in the Circuit Court Grayson County, the undersigned Special Commissioner will offer for sale at a simulcast (with online and in person bidding) public auction the following described real estate at **The Crossroads Institute** located at **1117 E. Stuart Dr. Galax, Virginia 24333**, on **April 15, 2025 at 11:30 AM**.

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 For Sale At Auction ("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.	TACS No.	Property Description
J1	<del>James Kegley</del> <b>REDEEMED</b>	<del>55-119</del> <b>REDEEMED</b>	<del>592312</del> <b>REDEEMED</b>	<del>106 W. Oldtown St. Galax</del> <b>REDEEMED</b>
J2	<del>Jeffery E. Leagans</del> <b>REDEEMED</b>	<del>60-13</del> <b>REDEEMED</b>	<del>851593</del> <b>REDEEMED</b>	<del>208 Greenville Road, Galax</del> <b>REDEEMED</b>
J3	<del>Gypsie Carico</del> <b>REMOVED</b>	<del>22-3</del> <b>REMOVED</b>	<del>851628</del> <b>REMOVED</b>	<del>292 Waterwheel Rd. Galax</del> <b>REMOVED</b>
J4	N Lee Baker	44-42	851623	100 First Ave. Galax
J5	James Roy Pauley, III	56-112	851599	111 Matthews St. Galax

**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) 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.

**Terms applicable to In-Person Bidders ONLY:** The deposit and buyer's premium are due on the day of the auction. All payments must be made in the form of personal 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.forsaleatauction.biz](http://www.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 For Sale At Auction, at (540) 899-1776 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 deposit and buyer's premium must be received in full within seven (7) days following the auction closing (no later than April 22, 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 City of Galax 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 City of Galax 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](http://www.forsaleatauction.biz), by email to [inquiry@forsaleatauction.biz](mailto:inquiry@forsaleatauction.biz) or by phone to , at (540) 899-1776. 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 804-548-4429, or by writing to the address below.

Taxing Authority Consulting Services, PC

Attn: Tax Sales  
P.O. Box 31800  
Henrico, Virginia 23294-1800

**SAMPLE "Online bidders ONLY"**  
**PURCHASER'S ACKNOWLEDGEMENT AND**  
**CONTRACT OF SALE**

PURCHASER'S ACKNOWLEDGEMENT AND CONTRACT OF SALE At that certain real estate tax sale which closed on \_\_\_\_\_, the undersigned was the highest bidder on the real estate described below, for a bid price of \$\_\_\_\_\_.

Case Name \_\_\_\_\_  
Tax Map No. \_\_\_\_\_  
Account No. \_\_\_\_\_  
TACS No. \_\_\_\_\_

I understand that a buyer's premium in the amount \$\_\_\_\_\_, and a deposit in the amount 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 received by TACS within five (5) business days following the auction closing (no later than \_\_\_\_\_ at \_\_\_\_\_ EST) and that the balance will be due within fifteen (15) days after confirmation of this sale by the Circuit Court of the \_\_\_\_\_, Virginia.

Cashier's checks and money orders shall be made out to \_\_\_\_\_ and forwarded to TACS at the address below. Wire transfer instructions will be provided on request. All payments must reference the Tax Map No. of the parcel. I understand that cash and personal checks will not be accepted. I understand that in the event my payment is returned, improperly tendered, or is otherwise not made, the contract of sale may be voided, and the next highest bidder will 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 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 auction closing date. 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

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. I further understand that if I

fail to comply with this Purchaser's Acknowledgment 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 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 if I fail to comply with this Purchaser's Acknowledgment and Contract of Sale, that any funds paid hereunder will be forfeited, and that I will be responsible for any deficiency or damages upon resale, including any expenses that may be incurred. I also understand that my electronic signature shall be considered true and accurate for the purposes of this transaction.

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.

\_\_\_\_\_  
High Bidder Electronic Signature

Date: \_\_\_\_\_

Bidder Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Title will be taken in the name of: \_\_\_\_\_

Type of Interest:    ☐ Tenants in Common    ☐ Tenants by Entirety with ROS  
                                 ☐ Joint Tenants with ROS                      ☐ N/A

If **purchaser** contact information is different from **bidder** contact information, please provide it below.

\_\_\_\_\_  
\_\_\_\_\_

#### **CERTIFICATION**

It is hereby certified that TACS has received this Purchaser's Acknowledgment and Contract of Sale, signed and dated by the above-referenced bidder, on \_\_\_\_\_.

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

Attn: Litigation Department (\_\_\_\_\_)

P.O. Box 31800

Henrico, Virginia 23294-1800

**SAMPLE “In-person bidders ONLY”**  
**PURCHASER’S ACKNOWLEDGEMENT AND**  
**CONTRACT OF SALE**

At that certain Special Commissioner’s sale held on April 15, 2025 in the cause styled City of Galax 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 Grayson County, 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 April 15, 2025. I further understand that in the event I owe delinquent taxes to the City of Galax or if I am named as a Defendant in any delinquent tax suit filed by City of Galax, 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:

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Email:

Title will be taken in the name of:

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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 April 15, 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.

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Taxing Authority Consulting Services, PC









# Property No. J4

Tax Map No. 44-42

Owner: N Lee Baker

000009275001

BAKER N LEE & BARBARA K

Tax ID 44-42

100 FIRST AVE

Printed 03/04/2025

Card No. 1 of 1

ADMINISTRATIVE INFORMATION

OWNERSHIP

TRANSFER OF OWNERSHIP

PARCEL NUMBER  
000009275001

BAKER N LEE & BARBARA K  
100 FIRST AVE  
GALAX VA 24333

Date  
05/11/1996

Bk/Pg 251, 070

Parent Parcel Number

FRIES RD  
134 FT FRONTAGE  
OLD ACCT# 3133

\$50000

Property Address  
100 FIRST AVE

Neighborhood  
1 Gates

Property Class  
1 1 SINGLE FAMILY - URBAN

TAXING DISTRICT INFORMATION

Jurisdiction  
231

Area  
001

District  
01

Assessment Year  
Reason for Change

VALUATION

01/01/2000

01/01/2004

01/01/2008

01/01/2012

01/01/2016

01/01/2020

01/01/2024

Split

2004 Reass

REVAL

2012 REVAL

2016

2020 REVAL

2024 REVAL

0

L

7000

10000

12000

12000

12000

15000

15000

T

65000

75300

102100

102100

97900

110500

146900

Site Description

Topography

Rolling

Public Utilities

Electric, Sewer, Water

Street or Road

Paved

Neighborhood

Zoning

Legal Acres

OMAP: 04-11

LAND DATA AND CALCULATIONS

Table

Prod. Factor

Depth Factor

Base Rate

Adjusted Rate

Extended Value

Influence Factor

Value

1 Homesite

Land Type

Rating

Soil ID

Measured Acreage

Effective Frontage

Effective Depth

Square Feet

1.00

19000.00

19000.00

19000.00

19000.00

SV

19000

Supplemental Cards

MEASURED ACREAGE

0.0000

Supplemental Cards

TRUE TAX VALUE

19000

Supplemental Cards

TOTAL LAND VALUE

19000

PHYSICAL CHARACTERISTICS

Style: 112 Conventional

Occupancy: Single family

Story Height: 1.5

Finished Area: 2380

Attic: None

Basement: 3/4

ROOFING

Material: Asphalt shingles

Type: Gable

Framing: Std for class

Pitch: Not Available

FLOORING

Slab: B

Sub and joists: 1.0, 1.5

Carpet: 1.0, 1.5, 1.5

Wood: 1.0

EXTERIOR COVER

Brick: 1.0, 1.5

INTERIOR FINISH

Drywall: 1.0, 1.5

ACCOMMODATIONS

Finished Rooms: 6

Bedrooms: 3

Fireplaces:

HEATING AND AIR CONDITIONING

Primary Heat: Forced hot air

Lower /Bsmt: 1

Full Upper

Part Upper

PLUMBING

#

3 Fixt. Baths: 1

2 Fixt. Baths: 1

Kit Sink: 1

Water Heat: 1

TOTAL: 7

REMODELING AND MODERIZATION

Amount


Date

IMPROVEMENT DATA

000009275001

Property Class: 1

100 FIRST AVE



NEEDS TRIM/WINDOWS REPAIRED

01

SPECIAL FEATURES

Description

Value

D : 10FSFP

3500

SWL-PWS

2500

SUMMARY OF IMPROVEMENTS

ID

Use

Stry Hgt

Const Type

Grade

Year Constr

Eff Year

Cond

Base Rate

Feat-ures

Adj Rate

Size or Area

Computed Value

Phys Depr

Obsol Depr

Market Adj

% Comp

Value

D DWELL

0.00

C+05

1946

1946

F

0.00

Y

0.00

0

232700

50

48

0

100

127100

01 PAVEMENT

0.00

1

D

1970

1970

F

0.00

N

0.00

17x 73

0

0

0

SV

100

800

Data Collector/Date

Appraiser/Date

Neighborhood

Supplemental Cards

TJ 11/03/2023

TJ 11/03/2023

Neigh 1 AV

TOTAL IMPROVEMENT VALUE

127900

(LCM: Something goes here)

**Legal Disclaimer:** Non-confidential real estate assessment records are public information under Virginia law, and internet display of non-confidential property information is specifically authorized by Virginia Code 58.1-3122.2. While the City of Galax has worked to ensure that the assessment data contained herein is accurate, The City of Galax assumes no liability for any errors, omissions, or inaccuracies in the information provided for any reliance on any maps or data provided herein. Please consult The City of Galax records for official information.

# Property No. J5

Tax Map No. 56-112

Owner: James Roy Pauley, III

000009579001

ADMINISTRATIVE INFORMATION

PARCEL NUMBER  
000009579001

Parent Parcel Number

Property Address  
111 MATTHEWS ST

Neighborhood  
1 Galax

Property Class  
1 1 SINGLE FAMILY - URBAN

TAXING DISTRICT INFORMATION

Jurisdiction  
231

Area  
001

District  
01

PAULEY JAMES ROY III

OWNERSHIP

PAULEY JAMES ROY III  
111 MATTHEWS ST  
GALAX VA 24333

MATTHEWS ST  
75 FT FRONTAGE  
OLD ACCT# 762

Tax ID 56-112

Printed 03/04/2025

Card No. 1 of 1

111 MATTHEWS ST

TRANSFER OF OWNERSHIP

Date  
00/27/1996

DRPg: 495, 591  
\$0

RESIDENTIAL

VALUATION RECORD

Assessment Year	01/01/2000	01/01/2004	01/01/2008	01/01/2012	01/01/2016	01/01/2020	01/01/2024
Reason for Change	Spill	2004 Reass	REVAL	2012 REVAL	2016	2020 REVAL	2024 REVAL
VALUATION	L	5000	5000	6000	6000	7500	9000
	B	16000	13700	17500	18000	18200	10500
	T	21000	18700	23500	24000	25700	19500

Site Description

Topography:  
High, Rolling

Public Utilities:  
Electric, Sewer, Water

Street or Road:  
Paved

Neighborhood:  
Improving

Zoning

Legal Acres:  
OMAP: BL 60(17)

LAND DATA AND CALCULATIONS

Rating	Measured	Prost Factor	Depth Factor	Base	Adjusted	Extended	Influence
Soil ID	Acreage	Table	Factor	Rate	Rate	Value	Factor
or	Actual	Effective	Effective	Rate	Rate	Value	Factor
Frontage	Frontage	Depth	Depth	Rate	Rate	Value	Factor
		Square Feet					SV
1 Homestead				1.00	9000.00	9000.00	9000

Supplemental Cards

MEASURED ACREAGE

0.0000

Supplemental Cards

TRUE TAX VALUE

9000

Supplemental Cards

TOTAL LAND VALUE

9000

PHYSICAL CHARACTERISTICS

Style: 112 Conventional

Occupancy: Single family

Story Height: 1.0

Finished Area: 1187

Attic: None

Basement: None

ROOFING

Material: Metal

Type: Gable

Framing: Std for class

Pitch: Not Available

FLOORING

Sub and joists: 1.0

Softwood-standard: 1.0

EXTERIOR COVER

Alum siding: 1.0

INTERIOR FINISH

Plaster: 1.0

ACCOMMODATIONS

Finished Rooms: 6

Bedrooms: 3

Fireplaces:

HEATING AND AIR CONDITIONING

Primary Heat: Space heater

Lower /Bsmt: 1

Full Upper: 1

Part Upper: 1

PLUMBING

#

3 Fixt. Baths: 1 3

Kit Sink: 1 1

Water Heat: 1 1

TOTAL: 5

REMODELING AND MODERNIZATION


Amount

Date

IMPROVEMENT DATA

000009579001

Property Class: 1  
111 MATTHEWS ST



2023 VACANT

OMP

1 s Fr

C

1187

OFF

154

SPECIAL FEATURES

Summary of Improvements

Description	Value	ID	Use	Stry Hgt	Const Type	Year Constr	Eff Year	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value	
D : SWL-PWS	2500	D	DWELL	0.00	D-10	1930	1930	VP	0.00	Y	0.00	0	99560	75	90	0	100	10500

Data Collector/Date

TJ 09/12/2023

Appraiser/Date

TJ 09/12/2023

Neighborhood

Neigh 1 AV

Supplemental Cards

TOTAL IMPROVEMENT VALUE

10500

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## **NOTES**