

**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	Jeffery E. Leagans	60-13	851593	208 Greenville Road, Galax
J3	Gypsie Carico	22-3	851628	292 Waterwheel Rd. Galax
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 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 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:

---

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 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.

---

Taxing Authority Consulting Services, PC







# Property No. J3

Tax Map No. 22-3

Owner: Gypsie Carico

000009454001

ADMINISTRATIVE INFORMATION

PARENT PARCEL NUMBER

PROPERTY ADDRESS

NEIGHBORHOOD

PROPERTY CLASS

TAKING DISTRICT INFORMATION

JURISDICTION

AREA

DISTRICT

CARICO GYPSIE

OWNERSHIP

CARICO GYPSIE

292 WATERWHEEL RD

GALAX VA 24333

FRIES RD

2.5 AC

OLD ACCT# 475

1 1 SINGLE FAMILY - URBAN

231

651

61

Tax ID 22-3

292 WATERWHEEL RD

Printed 03/04/2025

Card No. 1 of 1

TRANSFER OF OWNERSHIP

Date

RESIDENTIAL

VALUATION RECORD

Assessment Year	Reason for Change	2010/2000	2011/2004	2012/2008	2013/2012	2014/2016	2015/2020	2016/2024
VALUATION	L	13600	20500	21300	21300	21300	22300	25300
REVAL	B	36400	45500	62100	62100	59600	64600	101900
REVAL	T	52200	67900	83400	83400	80900	86900	127200

LAND DATA AND CALCULATIONS

Topography	Rating	Measured	Effective	Effective	Provl Factor	Base	Adjusted	Extended	Influence	Value
Rolling	Soil ID	Acreage	Frontage	Depth	or	Rate	Rate	Value	Factor	SV
Public Utilities	Actual	Effective	Effective	Effective	Depth Factor	Rate	Rate	Value	Factor	SV
Electric, Sewer, Water	Frontage	Frontage	Frontage	Frontage	or	Rate	Rate	Value	Factor	SV
Street or Road	Land Type	Frontage	Frontage	Frontage	Depth Factor	Rate	Rate	Value	Factor	SV
Paved	Land Type	Frontage	Frontage	Frontage	Depth Factor	Rate	Rate	Value	Factor	SV
Neighborhood	Land Type	Frontage	Frontage	Frontage	Depth Factor	Rate	Rate	Value	Factor	SV
Zoning	Land Type	Frontage	Frontage	Frontage	Depth Factor	Rate	Rate	Value	Factor	SV
Legal Acres	Land Type	Frontage	Frontage	Frontage	Depth Factor	Rate	Rate	Value	Factor	SV
2.5000	Land Type	Frontage	Frontage	Frontage	Depth Factor	Rate	Rate	Value	Factor	SV
OMAP: 19-8	Land Type	Frontage	Frontage	Frontage	Depth Factor	Rate	Rate	Value	Factor	SV

Supplemental Cards

MEASURED ACREAGE

1.5000

Supplemental Cards

TRUE TAX VALUE

25300

Supplemental Cards

TOTAL LAND VALUE

25300

PHYSICAL CHARACTERISTICS

Style: 112 Conventional

Occupancy: Single family

Story Height: 1.3

Finished Area: 1603

Attic: None

Basement: None

ROOFING

Material: Asphalt shingles

Type: Gable

Framing: Std for class

Pitch: Not Available

FLOORING

Sub and joists: 1.0, 1.5

Softwood-standard: 1.0

Carpet: 1.5

EXTERIOR COVER

Brick: 1.0, 1.5

INTERIOR FINISH

Drywall: 1.0, 1.5

Paneling: 1.0

ACCOMMODATIONS

Finished Rooms: 5

Bedrooms: 3

Fireplaces:

HEATING AND AIR CONDITIONING

Primary Heat: Forced hot air

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 MODERIZATION

Amount

Date

IMPROVEMENT DATA

03

02

01

1 s Fr

413

9 EFP 9

10

10

29.5

29.5

14

31

1-1/2 s Br

915

OMP

140


20

7

000009454001

Property Class: 1

292 WATERWHEEL RD



SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	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 : ATTSHEDF	1130	D	DWELL	0.00		C-10	1934	1934	AV	0.00	Y	0.00	0	147360	50	45	0	100	85100
SWL-PWS	2500	01	FR BARN	0.00	1	C	1970	1970	AV	0.00	N	0.00	30x 40	0	0	0	NV	100	0
		02	FR BLDG	0.00	1	C	1934	1934	P	0.00	N	0.00	0	0	0	0	NV	100	0
		03	GAR SHOP	0.00	1	C	1970	1970	AV	0.00	N	40.00	20x 30	24000	0	30	SV	100	16800

Data Collector/Date

TJ 11/16/2023

Appraiser/Date

TJ 11/16/2023

Neighborhood

Neigh 1 AV

Supplemental Cards

TOTAL IMPROVEMENT VALUE

101900

**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	PAULEY JAMES ROY III	111 MATTHEWS ST	1
<b>ADMINISTRATIVE INFORMATION</b>	<b>OWNERSHIP</b>	<b>Tax ID 56-112</b>	<b>Printed 03/04/2025</b>
PARCEL NUMBER 000009579001	PAULEY JAMES ROY III 111 MATTHEWS ST GALAX VA 24333	<b>TRANSFER OF OWNERSHIP</b>	Card No. 1 of 1
Parent Parcel Number	MATTHEWS ST 75 FT FRONTAGE OLD ACCT# 752	Date 00/27/1996	DRPg: 495, 591 \$0
Property Address 111 MATTHEWS ST			
Neighborhood 1 Galax			
Property Class 1 1 SINGLE FAMILY - URBAN			
TAXING DISTRICT INFORMATION			
Jurisdiction 231			
Area 001			
District 01			
	<b>RESIDENTIAL</b>		
	<b>VALUATION RECORD</b>		
	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 Reason		
	VALUATION L 5000 5000 6000 6000 6000 7500 9000		
	Area B 16000 13700 17500 19000 18000 18200 10500		
	District T 21000 10700 23000 26000 24000 25700 19500		
	<b>LAND DATA AND CALCULATIONS</b>		
	Topography: High, Rolling		
	Rating: Sol ID		
	Measured Acreage		
	Effective Frontage		
	Effective Depth		
	Base Rate		
	Adjusted Rate		
	Extended Value		
	Influence Factor		
	Value		
	Legal Acres:		
	OMAP: BL 60(17)		
	Supplemental Cards		
	MEASURED ACREAGE 0.0000		
	Supplemental Cards		
	TRUE TAX VALUE 9000		
	Supplemental Cards		
	TOTAL LAND VALUE 9000		

<b>PHYSICAL CHARACTERISTICS</b> Style: 112 Conventional Occupancy: Single family Story Height: 1.0 Finished Area: 1187 Attic: None Basement: None <b>ROOFING</b> Material: Metal Type: Gable Framing: Std for class Pitch: Not Available <b>FLOORING</b> Sub and joists 1.0 Softwood-standard 1.0 <b>EXTERIOR COVER</b> Alum siding 1.0 <b>INTERIOR FINISH</b> Plaster 1.0 <b>ACCOMMODATIONS</b> Finished Rooms: 6 Bedrooms: 3 Fireplaces: <b>HEATING AND AIR CONDITIONING</b> Primary Heat: Space heater Lower /Bsmt 1 Full Upper Part <b>PLUMBING</b> # 3 Fixt. Baths 1 3 Kit Sink 1 1 Water Heat 1 1 TOTAL 5 <b>REMODELING AND MODERNIZATION</b> Amount Date	<b>IMPROVEMENT DATA</b> 	000009579001 Property Class: 1 111 MATTHEWS ST 																																				
	<b>SPECIAL FEATURES</b> <table border="1"> <thead> <tr> <th>Description</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>D : SWL-PWS</td> <td>2500</td> </tr> </tbody> </table>	Description	Value	D : SWL-PWS	2500	<b>SUMMARY OF IMPROVEMENTS</b> <table border="1"> <thead> <tr> <th>ID</th> <th>Use</th> <th>Stry Hgt</th> <th>Const Type</th> <th>Year Constr</th> <th>Eff Year</th> <th>Base Rate</th> <th>Feat-ures</th> <th>Adj Rate</th> <th>Size or Area</th> <th>Computed Value</th> <th>Phys Depr</th> <th>Obsol Depr</th> <th>Market Adj</th> <th>% Comp</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>D</td> <td>DWELL</td> <td>0.00</td> <td>D-10</td> <td>1930</td> <td>1930</td> <td>VP</td> <td></td> <td>0.00</td> <td>0</td> <td>99560</td> <td>75</td> <td>90</td> <td>0</td> <td>100</td> <td>10500</td> </tr> </tbody> </table>	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	DWELL	0.00	D-10	1930	1930	VP		0.00	0	99560	75	90	0	100	10500
Description	Value																																					
D : SWL-PWS	2500																																					
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	DWELL	0.00	D-10	1930	1930	VP		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																																		

**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.

## **NOTES**