

**NOTICE OF DELINQUENT TAXES  
AND SALE OF REAL PROPERTY  
COUNTY OF GRAYSON, 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 **The Crossroads Institute** located at **1117 E. Stuart Dr. Galax, Virginia 24333**, on **April 15, 2025** at **11:00 am**.

The sale of such property is subject to the terms and conditions below, and any terms or conditions which may be 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
N1	Samuel Brown Jr.	57-A-88	852315	2.4 +/- acres; near Greenville Rd.
N2	William D. Towler	25D2-A-25	591692	393 winding Rd. Fries

**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, 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.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, Inc., 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 full balance due must be received 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 County of Grayson 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 Grayson. 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 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**

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 this contract of sale must be immediately executed and returned to Taxing Authority Consulting Services, PC (“TACS”). I understand that payment in full for my bid, stated above, a buyer’s premium in the amount of \$\_\_\_\_\_ ( 10% of the bid price or \$150.00 whichever is greater), and recordation costs in the amount of \$\_\_\_\_\_ are to be received by TACS within five (5) business days following the auction closing (no later than \_\_\_\_\_ at \_\_\_\_\_ EST). I agree that the total balance due of \$\_\_\_\_\_ shall be paid via certified funds, cashier’s check, money order, or wire transfer. I understand that sale of the property is not contingent upon obtaining financing.

Cashier’s checks and money orders shall be made out to \_\_\_\_\_ and forwarded to TACS at the address shown below. Wire transfer instructions will be provided upon request. All payments must reference the Tax Map No. of the real estate. 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 without the benefit of a title search and is 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 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 \_\_\_\_\_ Circuit Court Clerk’s Office for recordation. I understand that I will receive the recorded 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 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 by 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 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.

\_\_\_\_\_  
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 real estate tax sale held on April 15, 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:** \_\_\_\_\_

I understand that payment in full for my bid, stated above, a 10% buyer’s premium in the amount of \$\_\_\_\_\_ (10% or \$150.00, whichever is greater), and recordation costs in the amount of \$\_\_\_\_\_ are to be paid today. I understand that in the event my payment is returned or is otherwise not made within twenty (20) days, 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 without specific guarantee of covenants of title and is 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 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 Commissioner’s Deed will be prepared within fifteen (15) days of payment clearance and that the same will be forwarded to the Grayson County 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 April 15, 2025. I further understand that in the event I owe delinquent taxes to Grayson County, including being named as a Defendant in any delinquent tax suit filed by Grayson County, that this contract will 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.

I understand that if I fail to comply with this Purchaser’s Acknowledgment and Contract of Sale, that the bid amount and buyer’s premium paid hereunder will be forfeited, and that I will be responsible for any deficiency upon resale, including any expenses that may be incurred.

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Name (please print)

---

Signature

---

Address

---

City, State, Zip

---

Telephone

---

Email Address

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. N1

Tax Map No. 57-A-88

Owner: Samuel Brown, Jr.

<b>Map #:</b>	57-A-88	<b>Tax Account Id:</b>	443052
<b>Property Location:</b>		<b>Zoning Code:</b>	
<b>Owner Name/Address:</b>	BROWN, SAMUEL JR 1843 GREENVILLE RD GALAX, VA 24333	<b>Land Value:</b>	9,600
		<b>Improvement Value:</b>	0
		<b>Exempt Value:</b>	0
		<b>Total Assessed Value:</b>	9,600
		<b>Deductions:</b>	None

Map Number: 57-A-88  
 Owner: DONNA BROWN  
 1843 GREENVILLE RD  
 GALAX VA 24333  
 Acres: 2.4  
 Occupancy Code: Vacant Land  
 Land Value: \$9,600  
 Deed Book: 104 Pg: 498  
 Description: 57-A-88



**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 Grayson County has worked to ensure that the assessment data contained herein is accurate, Grayson County 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 Grayson County records for official information.

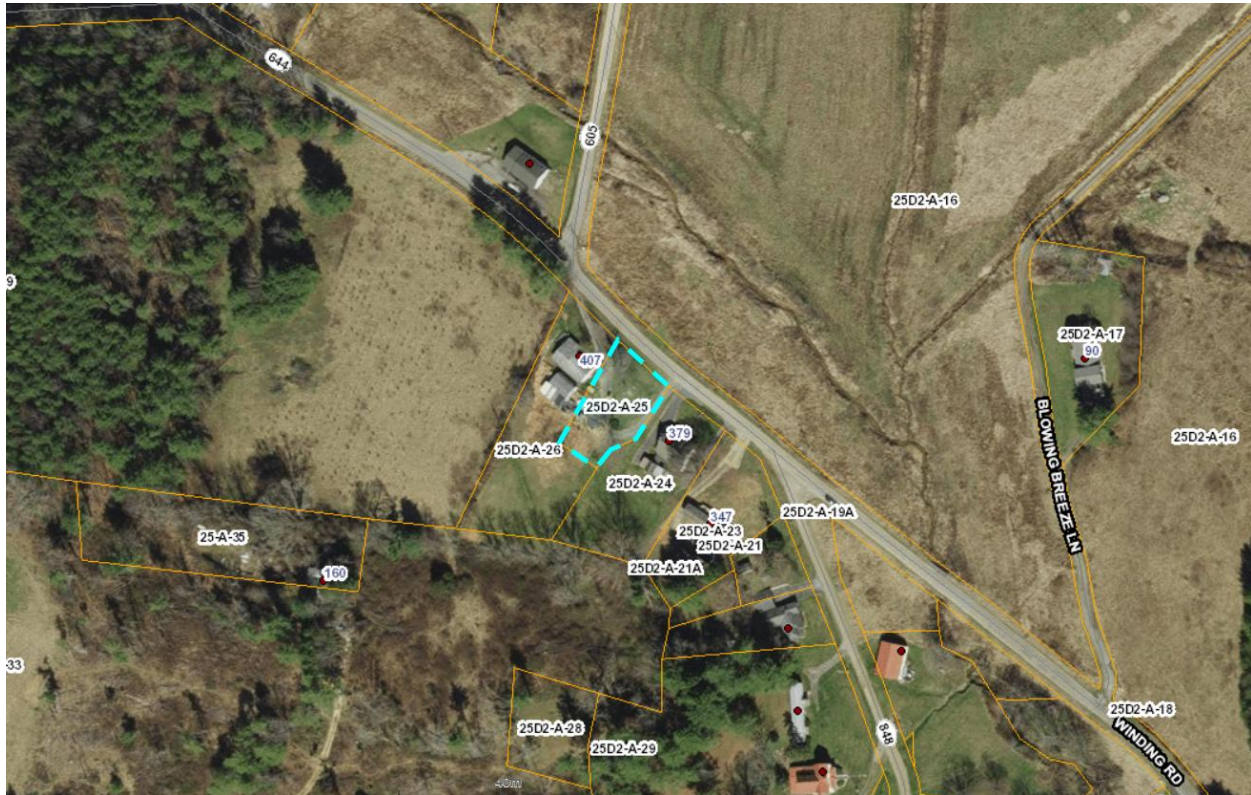
# Property No. N2

Tax Map No. 25D2-A-25

Owner: William D. Towler

Map Number: 25D2-A-25  
 Owner: TOWLER, WILLIAM D  
 407 WINDING RD  
 FRIES VA 24330  
 Occupancy Code: Vacant Land  
 Land Value: \$5,000  
 Year Sold: 2011  
 Sell Price: \$22,000  
 Deed Book: 544 Pg: 492  
 Grantor: FUNK, HAROLD W & EVELYN  
 Description: 25D2-A-25  
 Physical Address:  
 393 WINDING

<b>Map #:</b>	25D2-A-25	<b>Tax Account Id:</b>	443069
<b>Property Location:</b>	393 WINDING RD	<b>Zoning Code:</b>	
<b>Owner Name/Address:</b>	TOWLER, WILLIAM D 407 WINDING RD FRIES, VA 24330	<b>Land Value:</b>	5,000
		<b>Improvement Value:</b>	0
		<b>Exempt Value:</b>	0
		<b>Total Assessed Value:</b>	5,000
		<b>Deductions:</b>	None



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