

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

Pursuant to Virginia Code §58.1-3975, the following real property will be auctioned for sale to the highest bidder at a live public auction to be held at **Wise County School Board Office, Conference Room A, 628 Lake Street NE, on April 22, 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 by Wayne Mefford (“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
N1	C P Edwards	097A7 (0A) 029	005210	94499	Vacant; Front Street E, Coeburn 24230
N2	Charles Wheeler and Elnore Wheeler	104A5 (02) 027 001	018997	94783	Vacant; Poplar Street and Ridge Avenue, Appalachia 24216
N3	Unknown Owner	077A4 (03) 003 001	021206	631068	Vacant; Wood Avenue E, Big Stone Gap 24219
N4	Carl R. McClure	060A () 294	017830	838658	828 Willow Street, Appalachia 24216
N5	James W. Carter	076 () 190	014800	94647	3435 East Stone Gap Road, Big Stone Gap 24219
N6	Frankie E. Gilliam Estate	026 () 054A	008859	94574	Vacant; Rocky Fork Road and Indian Creek Road, Wise 24293
N7	Richard W. Johnson	076 () 011A	031817	94801	**Not mapped on GIS**
N8	Carter Vicars Heirs	076 () 119 and 076 () 120	016895 and 016896	146957	Vacant; Wildcat Road, Big Stone Gap 24219
N9	Carter Vicars Heirs	076 () 118B	016894	146957	Vacant; near Wildcat Road, Big Stone Gap 24219

N10	Ryan T. Seaver, Susan Straus, and Rhonda R. Bear	054 () 068B	036414	94836	Vacant; Pine Camp Road, Coeburn 24230
N11	Sherman Hoskins	104A5 (03) 015 007	018068	94730	Vacant; Boggs Avenue, Appalachia 24216
N12	Charles H. Davis	025 () 037B	11036	94599	**Not mapped on GIS**
N13	Finnie Lawson Estate	076A4 (02) 138 015 -16	001034	94433	Vacant; E 9th Street N, Big Stone Gap 24219
N14	James Ball and Verna Ball	104A5 (06) 032 032 and 104A5 (06) 032 033	017947 and 017948	94719	Vacant; Callahan Avenue, Appalachia 24216
N15	Lola Sizemore	047A1 () 265	016501	509036	5327 Cross Creek Road, Appalachia 24216
N16	E M Thompson	104A4 (01) 002 021	018938	94778	Vacant; Ridge Avenue, Appalachia 24216
N17	Fred Williams	073 () 001G; 073 () 001H; and , 073 () 001C	008655; 008657; and , 008656	363268	**LAND ONLY** Flags Road, St. Paul 24283
N18	Jimmy Fannon and Brenda Fannon	047A1 () 266	015208	508917	5329 Cross Creek Road, Appalachia 24216

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.**

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.**

GENERAL TERMS: To qualify as a purchaser at this auction you may not owe delinquent taxes to County of Wise. 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) 612-0629, or by writing to the address below.

Taxing Authority Consulting Services, PC
Attn: Tax Sales – Wise County 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 Tuesday, April 22, 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 Wise 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 22, 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.

_____ 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 22nd day of April 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

C P Edwards

Legal Description
EAST COEBURN LOT 4
KILGORE (100X225')

Account Num
R005210

Map Number
097A7 (0A) 029

Latest Deed

Acres

Zoning
Residential

Parcel ID
005210

Owner Name
EDWARDS C P

Owner Address
PO BOX 253
JEAN, NV 89019

Land Value
\$6,000

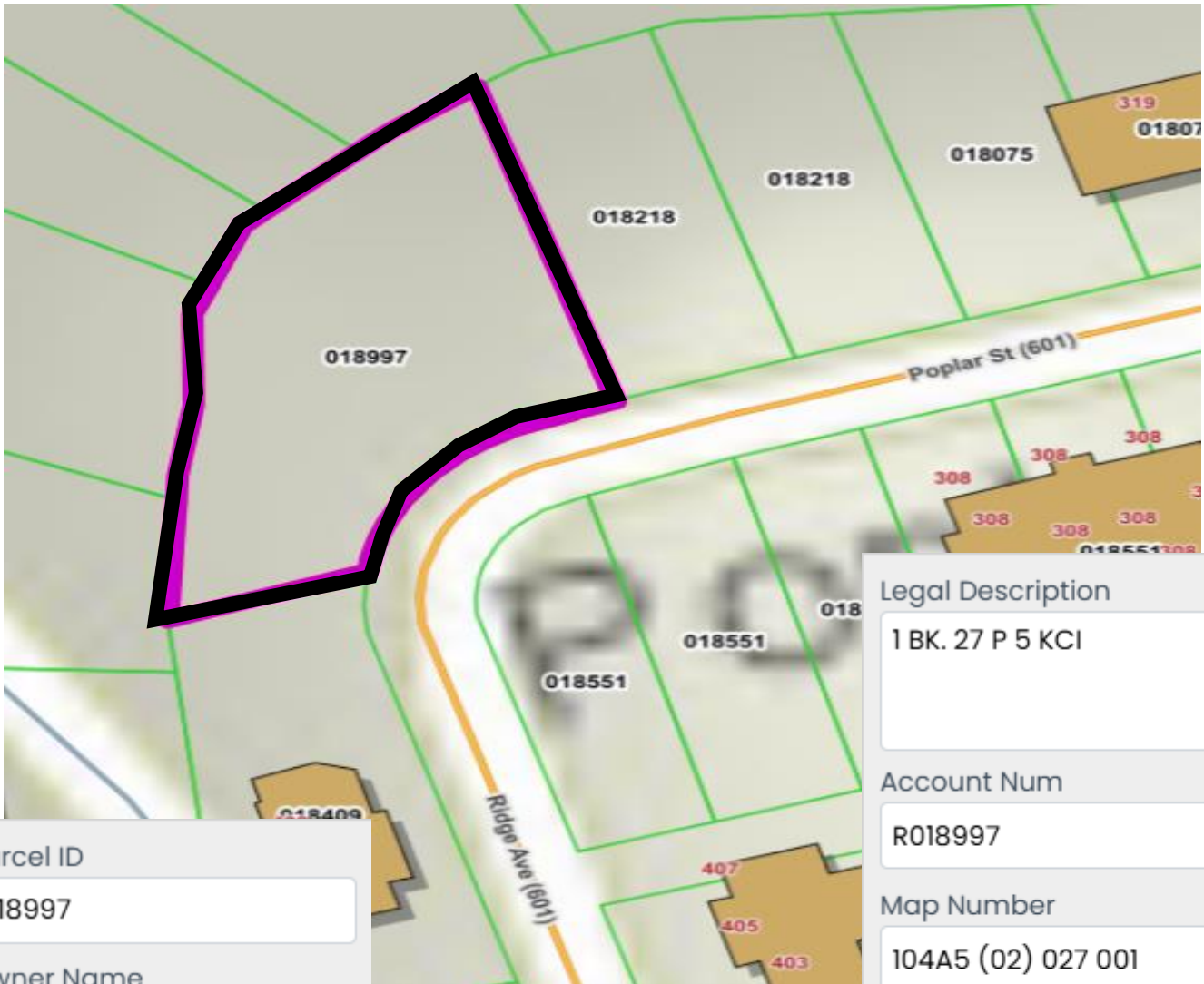
Building Value
\$0

Total Value
\$6,000

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

Charles Wheeler and Elnore Wheeler



Parcel ID
018997
Owner Name
WHEELER CHARLES WHEELER ELNORE
Owner Address
APT 5-M 26 MAIN ST STAMFORD, CT 06901-2823

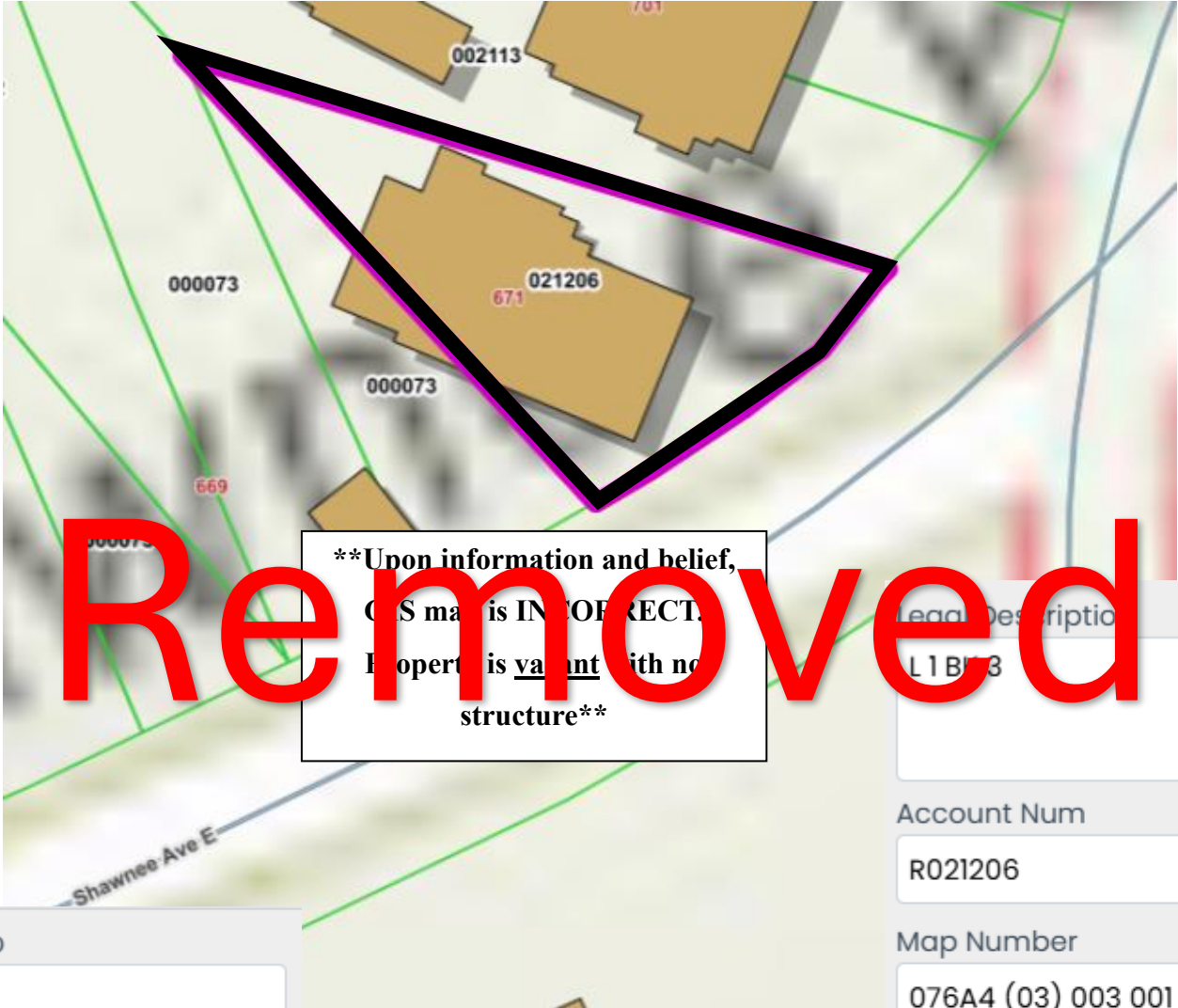
Land Value
\$4,000
Building Value
\$0
Total Value
\$4,000

Legal Description
1 BK. 27 P 5 KCI
Account Num
R018997
Map Number
104A5 (02) 027 001
Latest Deed
Acres
Zoning
Vacant or Undeveloped

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Property N3

Owner Unknown



****Upon information and belief,
GIS map is IN CORRECT.
Property is vacant with no
structure****

Parcel ID
021206

Owner Name
UNKNOWN UNKNOWN

Owner Address
GENERAL DELIVERY
WISE, VA 24293

Land Value
\$3,000

Building Value
\$0

Total Value
\$3,000

Legal Description
L1 B1 B3

Account Num
R021206

Map Number
076A4 (03) 003 001

Latest Deed

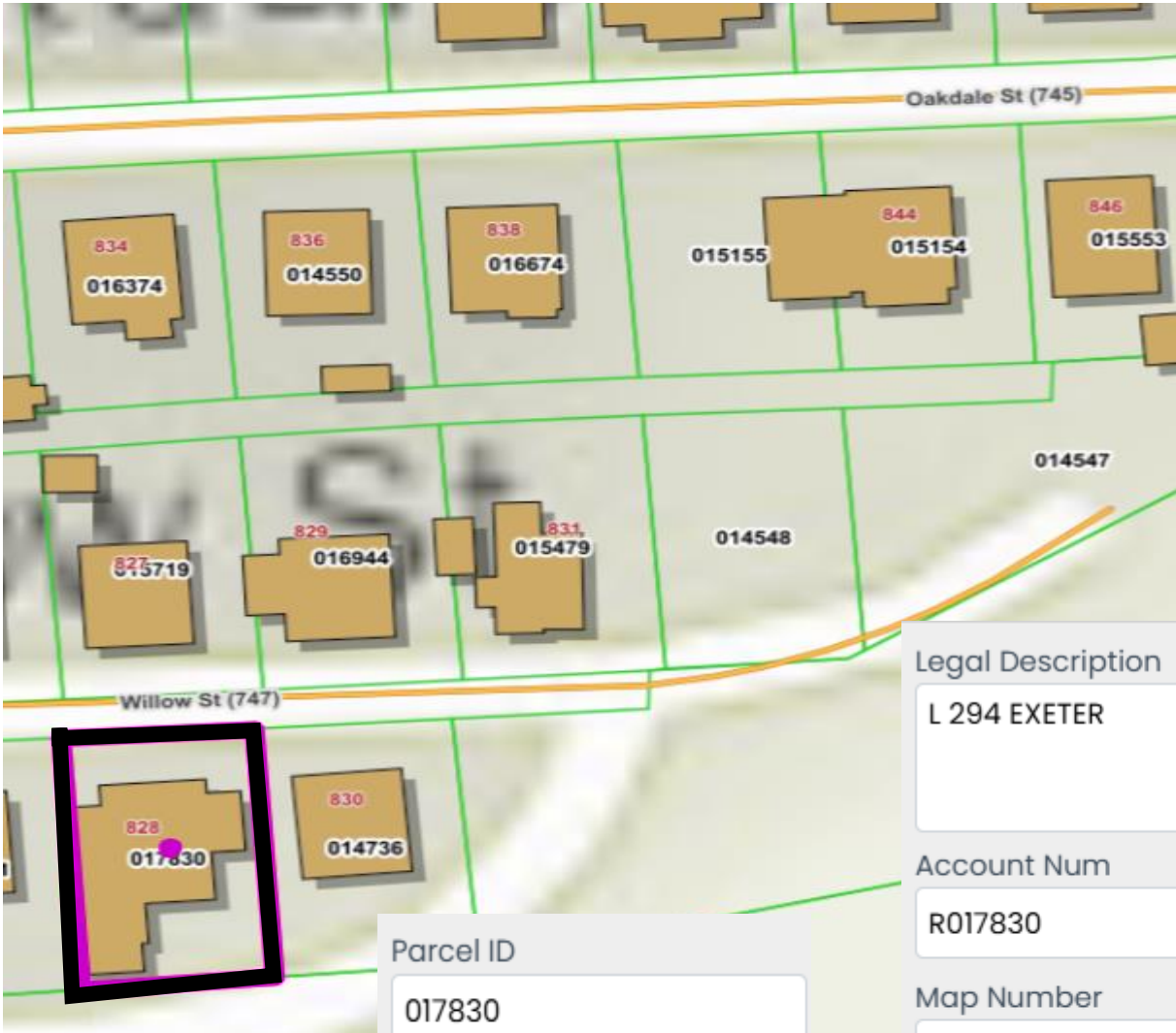
Acres

Zoning
Residential

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Property N4

Carl R. McClure



Land Value	\$3,000
Building Value	\$6,000
Total Value	\$9,000

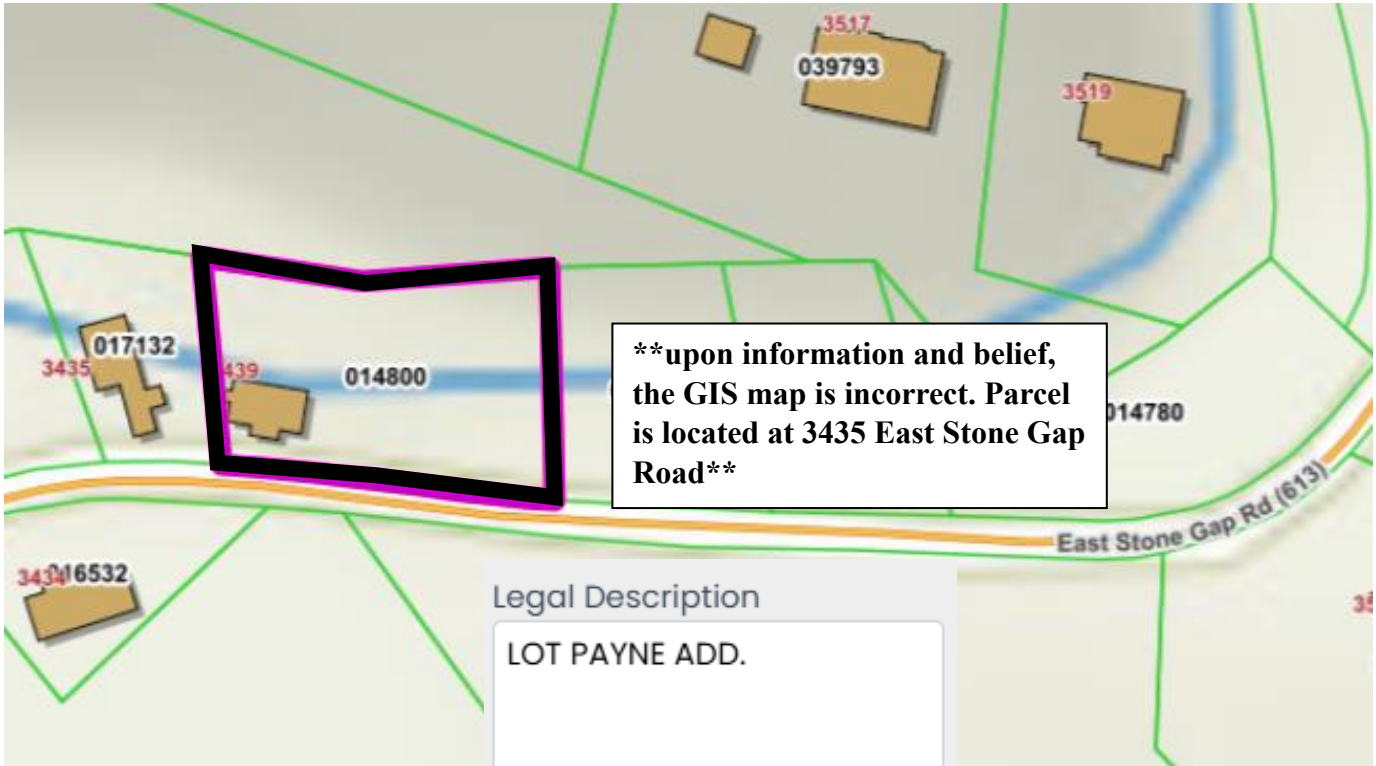
Parcel ID	017830
Owner Name	MCCLURE CARL R
Owner Address	828 WILLOW STREET APPALACHIA, VA 24216

Legal Description	L 294 EXETER
Account Num	R017830
Map Number	060A () 294
Latest Deed	201003116
Acres	
Zoning	Single-Family Residential

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Property N5

James W. Carter



Parcel ID
014800

Owner Name
CARTER JAMES W

Owner Address
PO BOX 303
BIG STONE GAP, VA 24219-0303

Legal Description
LOT PAYNE ADD.

Account Num
R014800

Map Number
076 () 190

Latest Deed

Acres

Zoning
Residential

Land Value
\$3,500

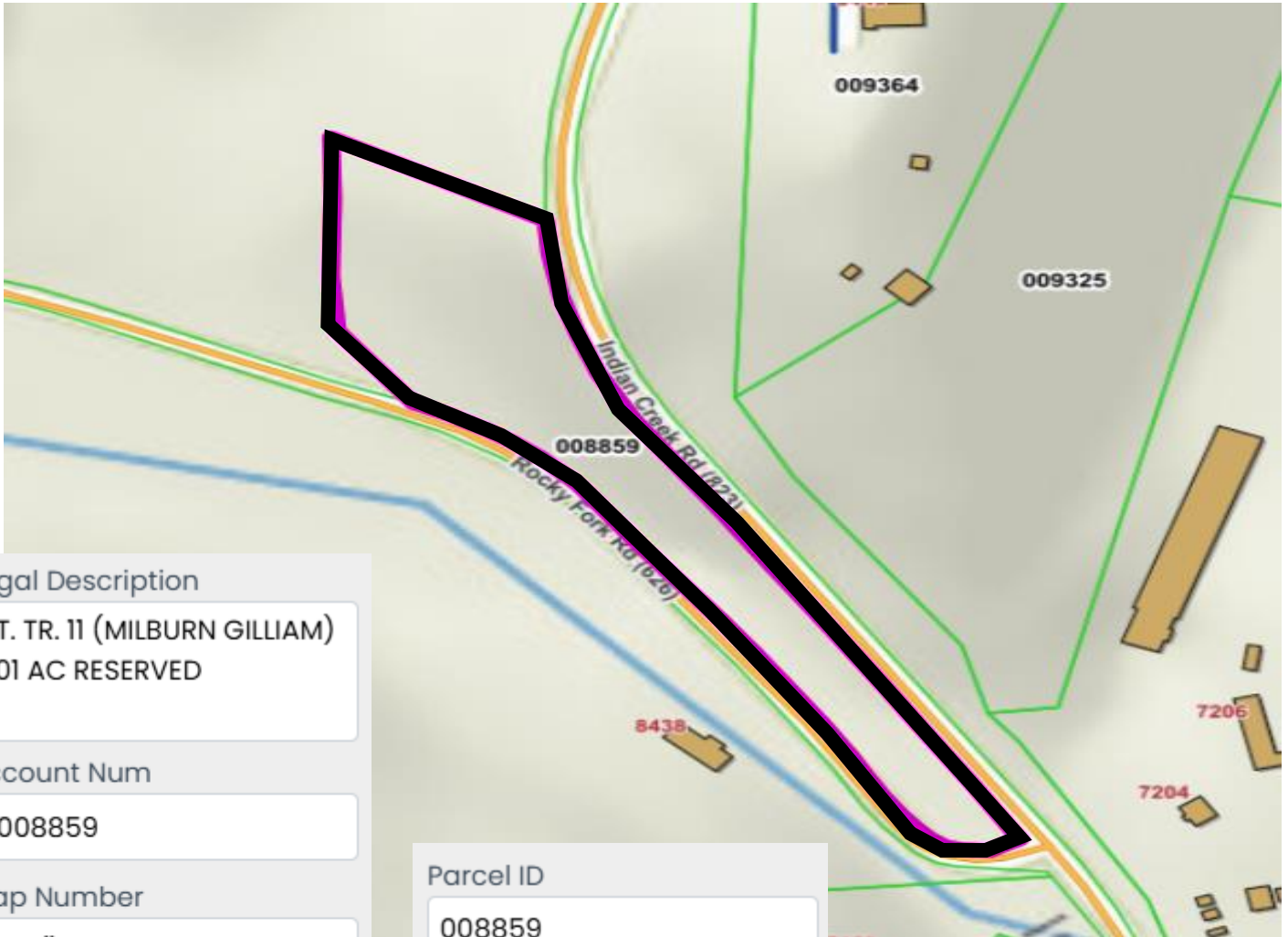
Building Value
\$6,000

Total Value
\$9,500

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Property N6

Frankie E. Gilliam Estate



Legal Description

PT. TR. 11 (MILBURN GILLIAM)
1.01 AC RESERVED

Account Num

R008859

Map Number

026 () 054A

Latest Deed

Acres

1.01

Zoning

Agricultural-Rural Resident

Parcel ID

008859

Owner Name

GILLIAM FRANKIE EST E

Owner Address

C/O JOHN ADAIR III
10537 SALEM RD
WISE, VA 24293

Land Value

\$4,000

Building Value

\$0

Total Value

\$4,000

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Property N7

Richard W. Johnson



****Not mapped on GIS****

Owner: Richard W. Johnson

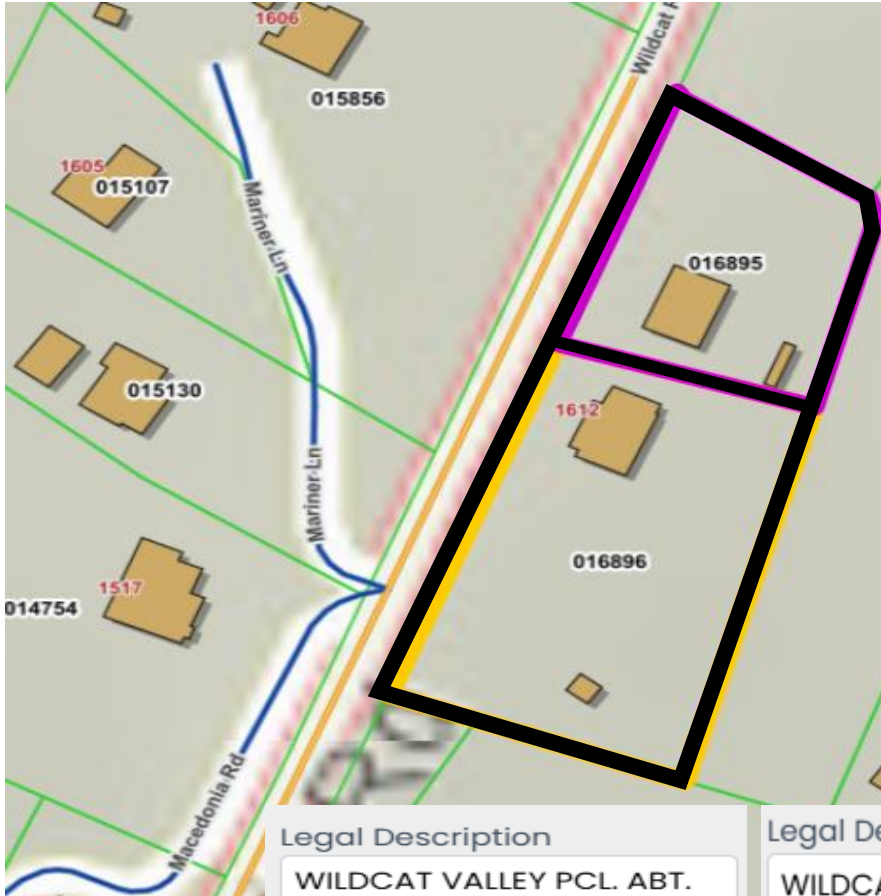
Location: Orr Street

Land Value: \$7,000

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Property N8

Carter Vicars Heirs



Land Value	\$4,000
Building Value	\$0
Total Value	\$4,000
Land Value	\$4,000
Building Value	\$0
Total Value	\$4,000

Parcel ID

016895

016896

Owner Name

VICARS CARTER HEIRS

Owner Address

C/O DONALD WILSON
4276 SE 21ST CT R
OKEECHOBEE, FL 34974

Legal Description

WILDCAT VALLEY PCL. ABT.
0.25 AC.

Account Num

R016895

Map Number

076 () 119

Latest Deed

Acres

0.25

Zoning

General Residentialv

Legal Description

WILDCAT 2 LOTS
(100X100FT)

Account Num

R016896

Map Number

076 () 120

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Property N9

Carter Vicars Heirs



Legal Description

LOT (25X100FT) NR.
IRONDALE

Account Num

R016894

Map Number

076 () 118B

Latest Deed

Acres

Zoning

General Residentialv

Parcel ID

016894

Owner Name

VICARS CARTER HEIRS

Owner Address

C/O NOREEN A WILSON
4276 S.E. 21ST CT.
OKEECHOBEE, FL 34974

Land Value

\$5,000

Building Value

\$0

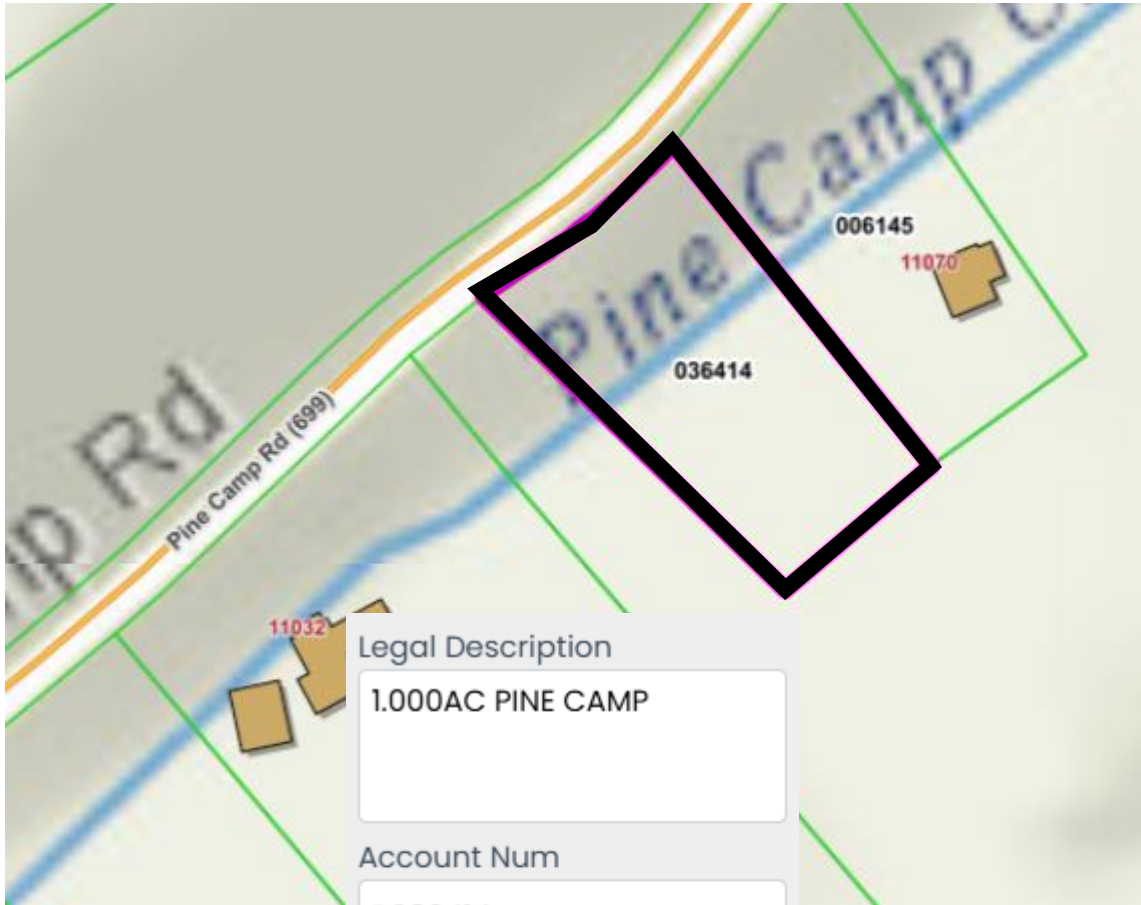
Total Value

\$5,000

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Property N10

Ryan T. Seaver, Susan Straus, and Rhonda R. Bear



Parcel ID	036414
Owner Name	SEAVER RYAN T STRAUS,SUSAN &BEAR, RHONDA R
Owner Address	GENERAL DELIVERY COEBURN, VA 24230

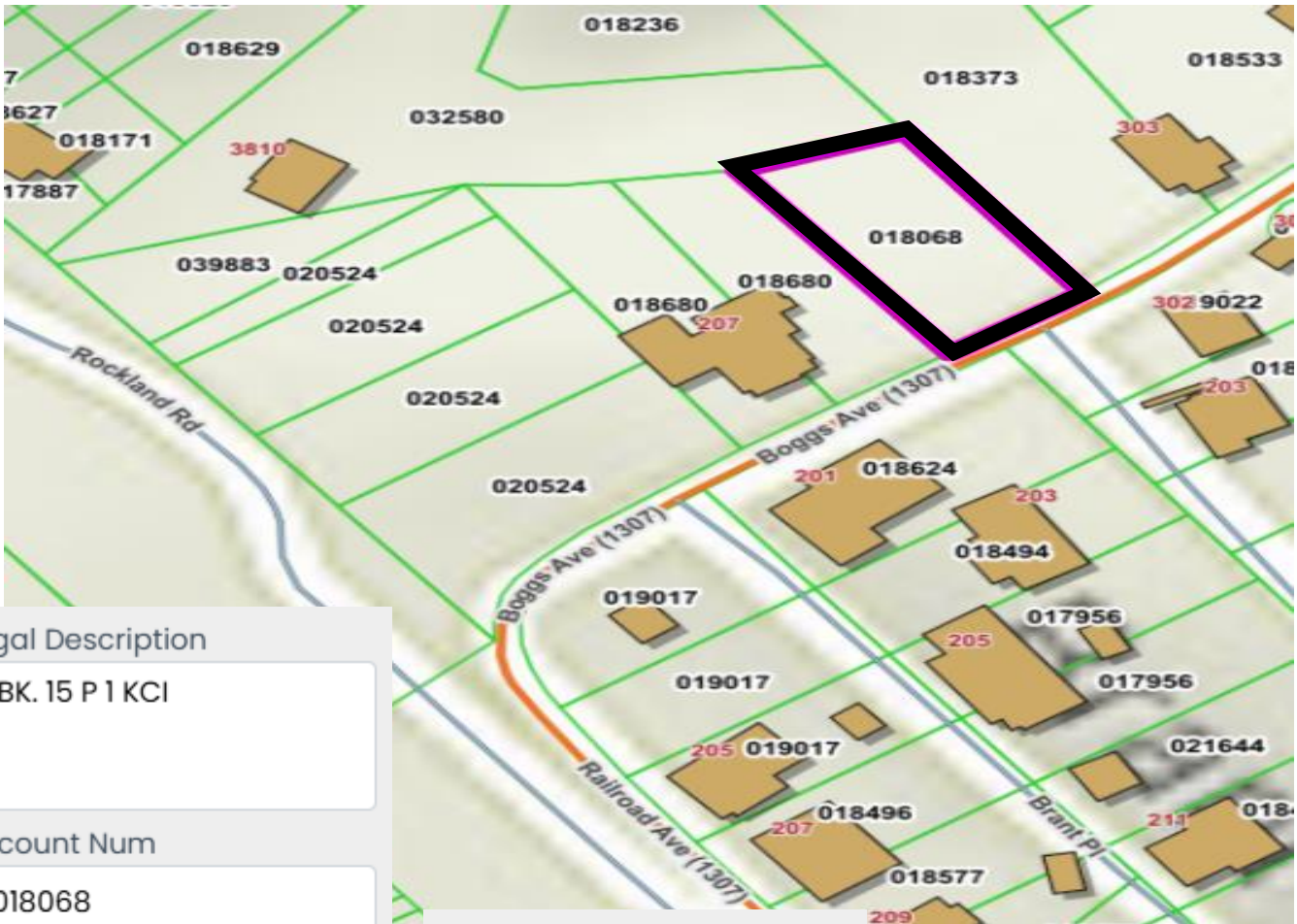
Legal Description	1.000AC PINE CAMP
Account Num	R036414
Map Number	054 () 068B
Latest Deed	
Acres	1
Zoning	Agricultural-Rural Resident

Land Value	\$6,000
Building Value	\$0
Total Value	\$6,000

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Property N11

Sherman Hoskins



Legal Description

7 BK. 15 P 1 KCI

Account Num

R018068

Map Number

104A5 (03) 015 007

Latest Deed

Acres

Zoning

Single Family Residential

Parcel ID

018068

Owner Name

HOSKINS SHERMAN

Owner Address

C/O GODDARD SHARON
4707 HILTON RD - APT 2B
COLUMBUS, OH 43228

Land Value

\$2,500

Building Value

\$0

Total Value

\$2,500

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Property N12

Charles H. Davis



****Not mapped on GIS****

Owner: Charles H. Davis

Location: unknown

Land Value: \$2,500

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Property N13

Finnie Lawson Estate



Legal Description

W 1/3 OF 15-16 B 138 P 5

Account Num

R001034

Map Number

076A4 (02) 138 015 -16

Latest Deed

Acres

Zoning

Residential

Parcel ID

001034

Owner Name

LAWSON FINNIE ESTATE

Owner Address

GENERAL DELIVERY
BIG STONE GAP, VA 24219

Land Value

\$5,000

Building Value

\$0


Total Value

\$5,000

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Property N14

James Ball and Verna Ball



The map displays several parcels with their respective IDs: 018258, 018004, 018084, 018085, 018087, 018310, 017948, 017947, and 018189. A parcel with ID 017947 is highlighted with a thick black border and a pink inner border. The map also shows Park Ave (601) and Callahan (78).

Parcel ID
017947

Parcel ID
017948

Owner Name
BALL JAMES
BALL VERNA

Owner Address
PO BOX 443
BIG STONE GAP, VA 24219-0443

Land Value
\$2,500

Building Value
\$0

Total Value
\$2,500

Legal Description
L 32 B 32 P 6 KCI

Account Num
R017947

Map Number
104A5 (06) 032 032

Legal Description
L 33 BK. 32 P 6 KCI

Account Num
R017948

Map Number
104A5 (06) 032 033

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Property N15

Lola Sizemore

Parcel ID: 016501

Owner Name: SIZEMORE LOLA

Owner Address: C/O SIZEMORE MERRILL E
5327 CROSS CREEK RD
APPALACHIA, VA 24216

Legal Description: W 1/2 OF L 265-266
STONEGA

Account Num: R016501

Map Number: 047A1 () 265

Latest Deed: [Empty]

Acres: [Empty]

Zoning: Single-Family Residential

Land Value: \$1,500

Building Value: \$7,100

Total Value: \$8,600

****Property adjoins N18****

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N17

Fred Williams

The map displays a parcel with a thick black outline and a yellow interior. The parcel is situated near 'Flags Rd (839)' and 'Bull Run Rd (58 AL-T)'. Other parcels are labeled with IDs such as 008651, 007989, 007104, 007358, 007960, 006108, 006098, 006739, 008657, 00865, 032692, 039120, 15913, 15900, 15941, 15931, 15926, 15934, and 15930. A road shield for '58' is also visible.

Parcel ID	008655
Owner Name	WILLIAMS FRED
Owner Address	C/O WILLIAMS DANIEL 3503 HARDY HOLLOW RD ST. PAUL, VA 24283
Land Value	\$1,200
Building Value	\$0
Total Value	\$1,200

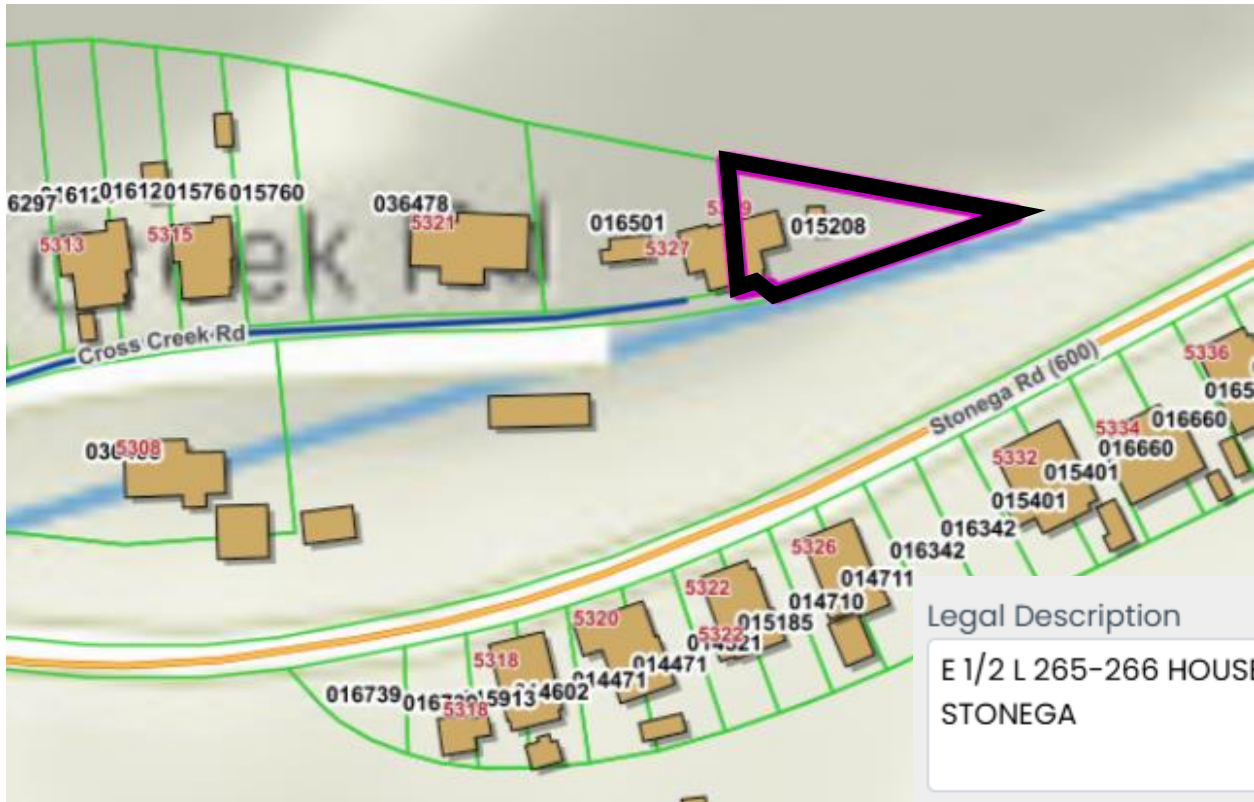
Parcel ID	008657
Land Value	\$1,200
Building Value	\$0
Total Value	\$1,200

Parcel ID	008656
Land Value	\$1,200
Building Value	\$0
Total Value	\$1,200

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Property N18

Jimmy Fannon and Brenda Fannon



Legal Description

E 1/2 L 265-266 HOUSE 266
STONEGA

Account Num

R015208

Map Number

047A1 () 266

Latest Deed

Acres

0.104

Zoning

Single-Family Residential

****Property adjoins N15****

Parcel ID

015208

Owner Name

FANNON JIMMY
FANNON BRENDA

Owner Address

C/O WILLIAMS DONNA
3464 COLONIAL AVE APT
S 145

Land Value

\$1,500

Building Value

\$7,400

Total Value

\$8,900

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