

**NOTICE OF DELINQUENT TAXES
AND SALE OF REAL PROPERTY
COUNTY OF RUSSELL, 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 **136 Highland Drive, Lebanon, Virginia 24266**, on **June 9, 2025** at **1:00pm**.

The sale of such property is subject to the terms and conditions below, and any terms or conditions which may be posted or announced Mitch-Ell Auction Firm (“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	Dewey Austin	157L-275B	158277	0 Burke St; Banner Corner; unimproved; Castlewood Magisterial District
N2	Roger Gross	34R-2501	158648	161 Sugar Run Rd; Sugar Run Lot; unimproved
N3	Barney Johnson	76R-230	813890	1157 Thompson Creek Rd, Town of Honaker; Tunnel; unimproved; New Garden Magisterial District
N4	Timmy Lee & Kristy Lee	157R-SA-1768	158343	0 Winchester St; Castlewood; unimproved; Castlewood Magisterial District
	Timmy Lee & Kristy Lee	157R-SA-1767	158343	0 Winchester St; Hotel Preperty Billy Millon Prop.; Castlewood Magisterial District
N5	Alberta G. McDonald	160C-IC-2381	158450	on Saw Mill Hollow Rd; Lot 286, Subv G at Dante; unimproved; Castlewood Magisterial District
N6	Bertha Hurt Musick	76L-1206	813870	0 Tunnel Rd; Thompson Creek Lot; unimproved; New Garden Magisterial District
N7	Nadia Pearl Tiller	114L-SA-1937	157758	0 Ivy Ridge Rd; Lots 69 & 70 Sutherland Addition, S. Clinchfield; unimproved; Castlewood Magisterial District

N8	Bessie R.Reynolds Winebarger	160R-1F- 2347	158468	0 Dante Rd; Lot 252, Subv F at Dante; unimproved; Castlewood Magisterial District
	Bessie R.Reynolds Winebarger	160R-1F- 2348	158468	0 Dante Rd; Lot 253, Subv F at Dante; unimproved; Castlewood Magisterial District
	Bessie R.Reynolds Winebarger	160R-1F- 2349	158468	0 Dante Rd; Lot 254, Subv F at Dante; unimproved; Castlewood Magisterial District

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.mitchellauctionfirm.com. 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 Mitch-Ell Auction Firm, at (276) 608-4786 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.** 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 Russell 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 Russell. Questions concerning the registration and bidding process should be directed to the Auctioneer online at www.mitchellauctionfirm.com, by email to mark@mitchellauctionfirm.com, or by phone to Mark Mitchell, at (276) 608-4786. 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 804-548-4424, or by writing to the address below.

Taxing Authority Consulting Services, PC
Attn: Tax Sales
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 Monday, June 9, 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:

SAMPLE CONTRACT

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 Russell 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 (June 9, 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

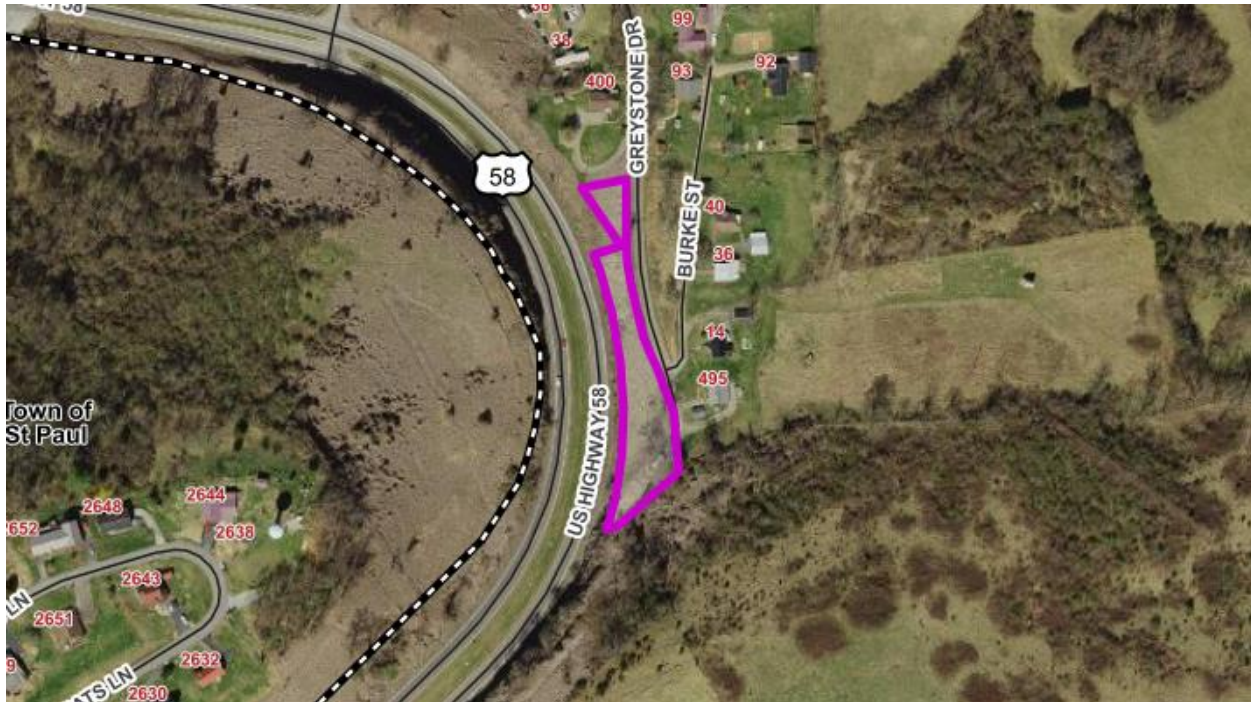
CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 9th day of June, 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

N1. Dewey Austin
TACS# 158277 Tax Map # 157L-275B

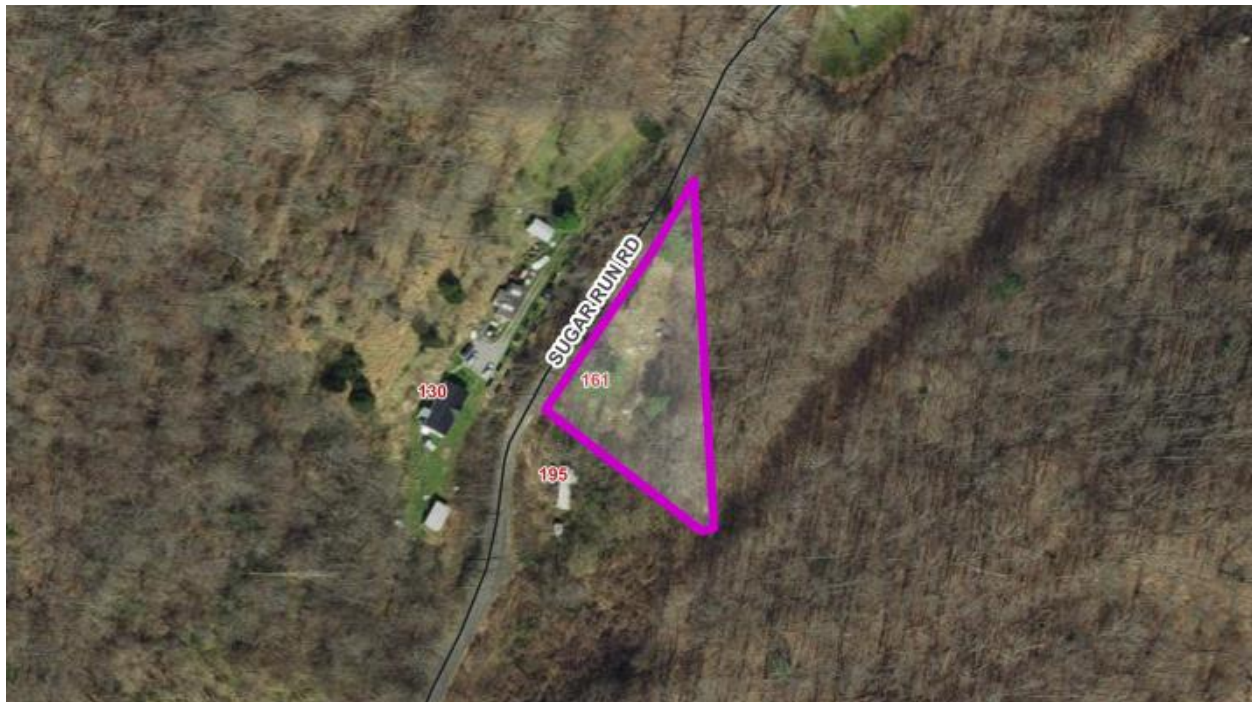
Parcel ID	157L2758B
Tax ID	2758B
Owner Name	AUSTIN DEWEY RFD
Owner Address 1	
Owner Address 2	TRAMMEL VA 24289 0
Legal Description	BANNER CORNER
Deed Book	120
Deed Page	223
Acres	0
Improvement Value	\$0
Land Value	\$700



DISCLAIMER: The information on this page is NOT to be used as a LEGAL DOCUMENT. The map information displayed is believed to be accurate, but accuracy is not guaranteed.

N2. Roger Gross
TACS# 158648 Tax Map # 34R-2501

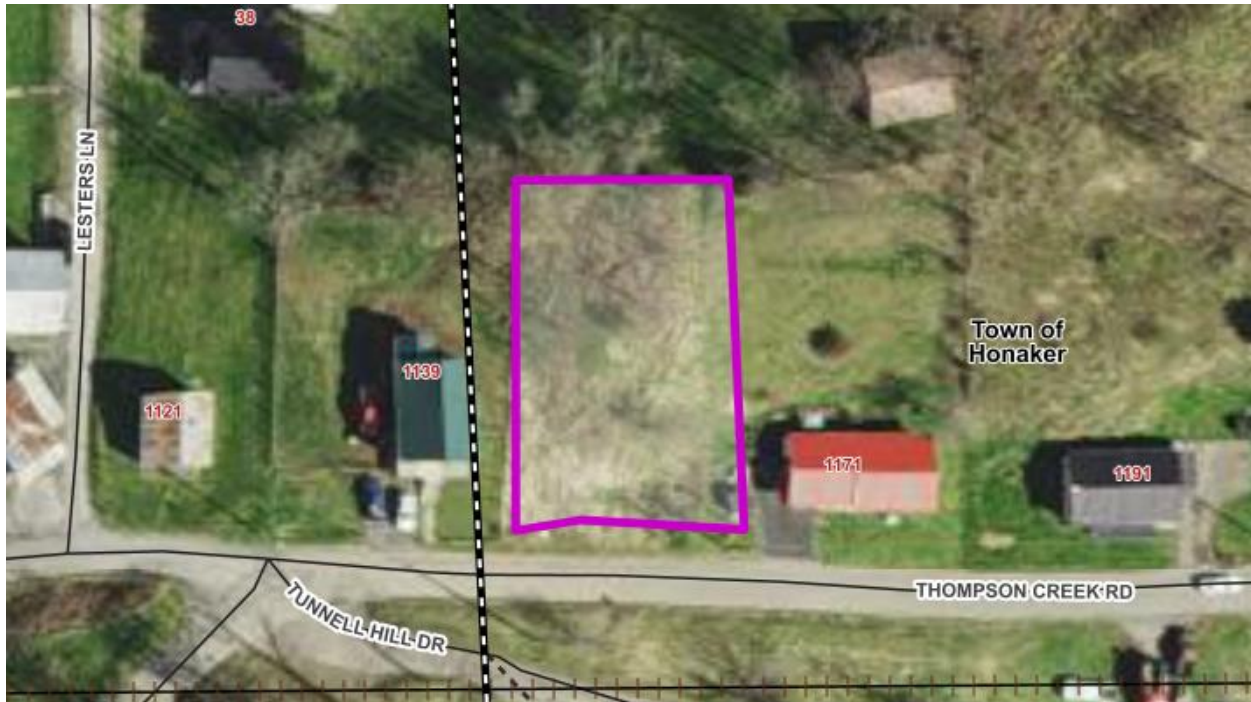
Parcel ID	34R2501
Tax ID	2501
Owner Name	GROSS ROGER
Owner Address 1	161 SUGAR RUN RD
Owner Address 2	CEDAR BLUFF VA 24609 0
Legal Description	SUGAR RUN LOT
Deed Book	392
Deed Page	58
Acres	0
Improvement Value	\$4,000
Land Value	\$6,000



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N3. Barney Johnson
TACS# 813890 Tax Map # 76R-230

Parcel ID	76R230
Tax ID	230
Owner Name	JOHNSON BARNEY
Owner Address 1	62 GREEN VALLEY CT
Owner Address 2	LEBANON VA 24266 0
Legal Description	TUNNEL
Deed Book	0761
Deed Page	448
Acres	0
Improvement Value	\$100
Land Value	\$13,000



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**N4. Timmy Lee & Kristy Lee (2 parcels adjoining)
TACS# 158343**

Tax Map # 157R-SA-1768

Parcel ID	157RSA1768
Tax ID	1768
Owner Name	LEE TIMMY OR KRISTY
Owner Address 1	14414 MARSHALLS RETREAT RD
Owner Address 2	ST PAUL VA 24283 0
Legal Description	CASTLEWOOD
Deed Book	711
Deed Page	593
Acres	0
Improvement Value	\$0
Land Value	\$2,200



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**N4. Continued Timmy Lee & Kristy Lee
TACS# 158343**

Tax Map # 157R-SA-1767

Parcel ID	157RSA1767
Tax ID	1767
Owner Name	LEE TIMMY OR KRISTY
Owner Address 1	14414 MARSHALLS RETREAT RD
Owner Address 2	ST PAUL VA 24283 0
Legal Description	HOTEL PROPERTY BILLY MILLION PROP.
Deed Book	711
Deed Page	593
Acres	0
Improvement Value	\$2,000
Land Value	\$4,000



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N5. Alberta G. McDonald
TACS# 158450 Tax Map # 160C-IC-2381

Parcel ID	160LIC2381
Tax ID	
Owner Name	MCDONALD ALBERTA G C/O JESSIE TURPIN
Owner Address 1	237 WEST 135TH ST APT 3-A
Owner Address 2	NEW YORK NY 10030 0
Legal Description	SUBV. G.
Deed Book	244
Deed Page	41
Acres	0
Improvement Value	\$0
Land Value	\$3,000



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N6. Bertha Hurt Musick
TACS# 813870 Tax Map # 76L-1206

Parcel ID	76L1206
Tax ID	1206
Owner Name	MUSICK BERTHA HURT
Owner Address 1	PO BOX 501
Owner Address 2	HONAKER VA 24260 501
Legal Description	THOMPSON CREEK LOT
Deed Book	0816
Deed Page	357
Acres	0
Improvement Value	\$0
Land Value	\$8,000



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N7. Nadia Pearl Tiller
TACS# 157758 Tax Map # 114L-SA-1937

Parcel ID	114LSA1937
Tax ID	1937
Owner Name	TILLER NADIA PEARL
Owner Address 1	
Owner Address 2	0 0
Legal Description	CLINCHFIELD
Deed Book	291
Deed Page	574
Acres	0
Improvement Value	\$0
Land Value	\$1,200



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**N8. Bessie R. Reynolds Winebarger (3 parcels adjoining)
TACS# 158468**

Tax Map # 160R-IF-2347

Parcel ID	160RIF2347
Tax ID	2347
Owner Name	WINEBARGER BESSIE R REYNOLDS 50940 ALTMAN RD
Owner Address 1	APT 202
Owner Address 2	NEW BALTIMORE MI 48047 0
Legal Description	SUBV. F LOT 252
Deed Book	0448
Deed Page	104
Acres	0
Improvement Value	\$0
Land Value	\$500



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**N8. Continued Bessie R. Reynolds Winebarger (3 parcels adjoining)
TACS# 158468**

**Tax Map # 160R-IF-2348
UNMAPPED ON GIS**

Name: WINEBARGER BESSIE R REYNOLDS Account No: 9015

Name 2:

Map No: 160R IF 2348

Address: 50940 ALTMAN RD

District: 02

APT 202

Description: SUBV F

NEW BALTIMORE MI 48047

Land Value: \$500

**N8. Continued Bessie R. Reynolds Winebarger (3 parcels adjoining)
TACS# 158468**

Tax Map # 160R-IF-2349

Parcel ID	160RIF2349
Tax ID	2349
Owner Name	WINEBARGER BESSIE R REYNOLDS 50940 ALTMAN RD
Owner Address 1	APT 202
Owner Address 2	NEW BALTIMORE MI 48047 0
Legal Description	SUBV. F LOT 254
Deed Book	448
Deed Page	104
Acres	0
Improvement Value	\$0
Land Value	\$500



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Russell County
VIRGINIA

"The Heart of Far Southwest Virginia"

tacs

TAXING AUTHORITY
Consulting Services, PC