

**NOTICE OF DELINQUENT TAXES
AND SALE OF REAL PROPERTY
COUNTY OF SMYTH, 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 **Holston Hills Country Club, 1000 Country Club Road, Marion, Virginia 24354, on October 29, 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 The Counts Realty & Auction Group (“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	Marvin Wesley Hess	28A3-A-116 and 28A3-A-117	110001 and 109991	734982	Vacant; near Allison Gap Road, Saltville 24370
N2	William B. & Marjory Somers	34A-A-F-1	125199	627989	Vacant; Cabin Fever Drive, Marion 24354
N3	Mary H. Patsy Delp	41-A-29	66290	734857	**NOT MAPPED ON GIS** near Clark Farm Road, Saltville 24370
N4	Eric Thompson	27-A-34	121321	934313	Vacant; Poor Valley Road, Saltville 24370
N5	Lisa Deana Miller Cale	76-A-86A	117137	1209176	1639 St. Clairs Creek Road, Chilhowie 24319
N6	Howard C. Beverly, Estate	48-A-5A	46582	409949	106 Shortly Stone Road, Atkins 24311
N7	Horace Wesley & Joyce Brickey	189-96-32	8087	934223	Vacant; near Gilman Street, Marion 24354

N8	James R. & Patricia M. Kestner	29C-2-1J and 29C-2-1I	145289 and 145297	734843	Vacant; Buckeye Hollow Road, Saltville 24370
N9	Dianna L. Stevens	49-A-50B	126418	735052	Vacant; near Kiawana Road, Atkins 24311
N10	Correna S. Lockhart Price	42-A-46	121991	734940	692 Horseshoe Bend Road, Chilhowie 24319

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.**

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 <https://www.countsauction.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 Counts Realty & Auction, at (434) 525-2991 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 November 5, 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 Smyth 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 Smyth. Questions concerning the registration and bidding process should be directed to the Auctioneer online at <https://www.countsauction.com/>, by email to gmdaniel@countsauction.com or by phone to George McDaniel, at (434) 525-2991. 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 – Smyth 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 Wednesday, October 29, 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 Smyth 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 (October 29, 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:

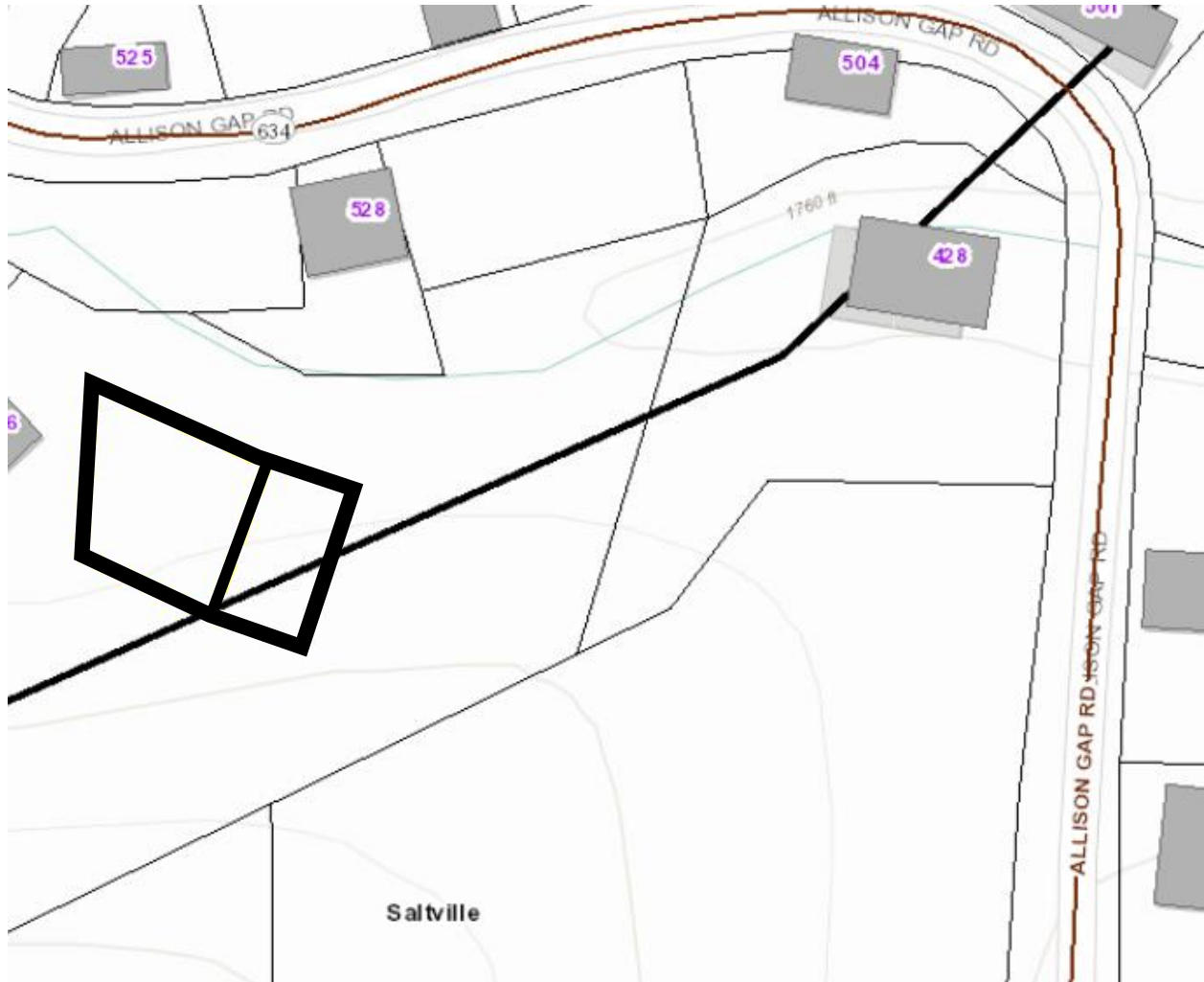
Type of Interest: ☐ Tenants in Common ☐ Tenants by Entirety with ROS ☐ Joint Tenants ☐ None

CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 29th day of October 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
Marvin Wesley Hess**



Owner: HESS MARVIN WESLEY

Mailing Address:

2278 SALTVILLE HWY
SALTVILLE VA 24370-4370

Physical Address:

0 UNASSIGNED

Description 1: ALLISON GAP LOT 1 28A3 A 116

Land Value: \$800

Total Value: \$800

Owner: HESS MARVIN WESLEY

Mailing Address:

2278 SALTVILLE HWY
SALTVILLE VA 24370-4370

Physical Address:

0 UNASSIGNED

Description 1: ALLISON GAP LOT 1 28A3 A 117

Land Value: \$800

Total Value: \$800

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Property N2
William B. & Marjory Somers



Owner: SOMERS WILLIAM B & MARJORY

Mailing Address:

C% DONALD STORY
WILKESBORO NC 28697

Physical Address:

0 UNASSIGNED

Description 1: SPRUCE CREEK PART LOT (STRIP) SLIDE

335 PAGE 3 34A-A-F-1

Land Value: \$500

Total Value: \$500

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Property N3
Mary H. Patsy Delp



****Floating parcel – Not mapped on GIS****

Owner: DELP MARY H PATSY

Mailing Address:

375 OAKMONT DR

ABINGDON VA 24211

Physical Address:

0 UNASSIGNED

Description 1: QUARRY LOT PART 2 41 A 29

Land Value: \$800

Total Value: \$800

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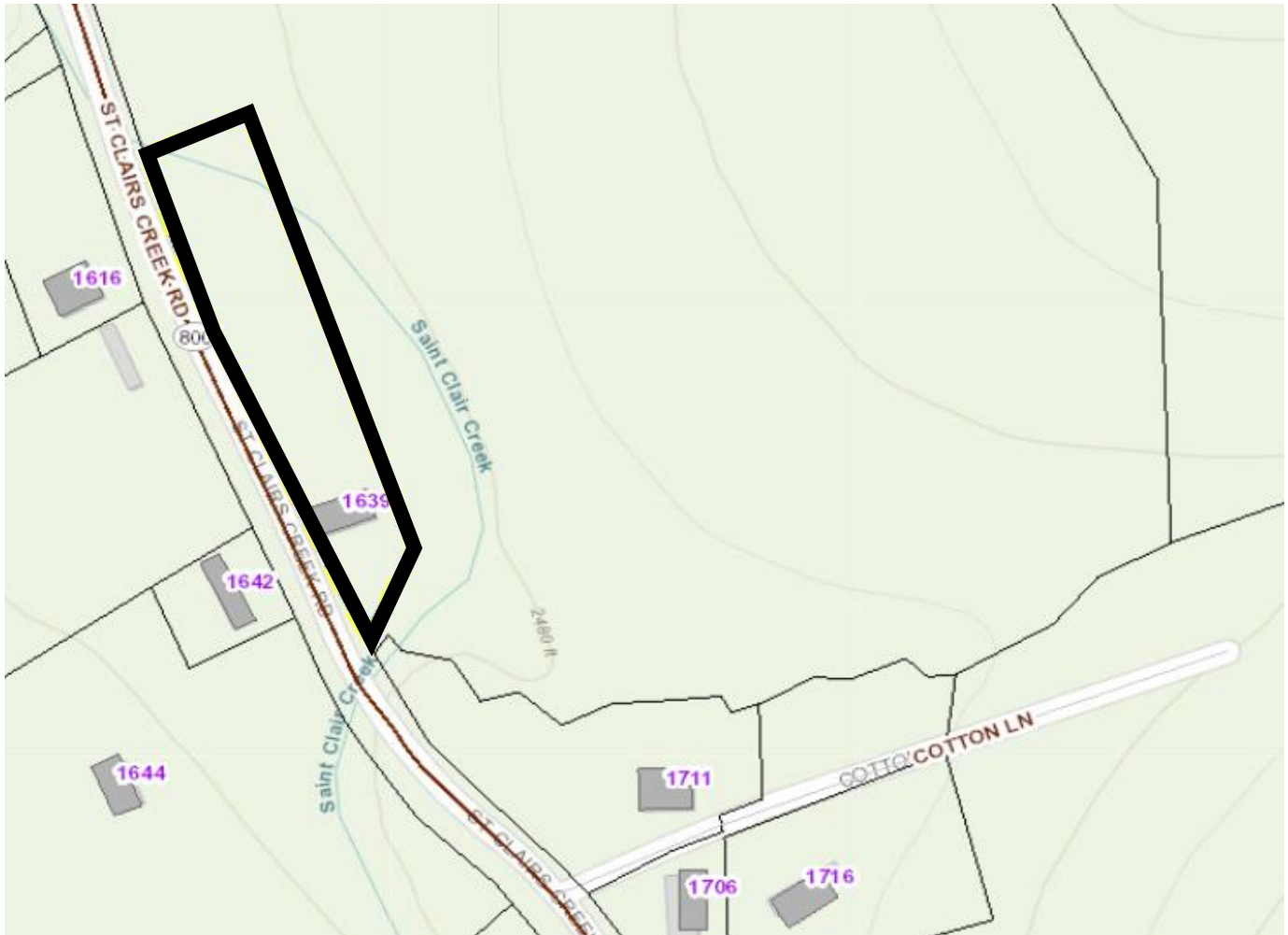
**Property N4
Eric Thompson**



Owner: THOMPSON ERIC
Mailing Address:
141 KINGSLEY AVE
KINGSPORT TN 37660
Physical Address:
0 UNASSIGNED
Acres: 0.45
Description 1: ALLISON GAP 27 A 34
Land Value: \$6,000
Total Value: \$6,000

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Property N5
Lisa Deana Miller Cale



Owner: CALE LISA DEANA MILLER

Mailing Address:

1391 WHITETOP RD
CHILHOWIE VA 24319

Physical Address:

1639 ST CLAIRS CREEK
CHILHOWIE VA 24319

Acres: 0.97

Description 1: ST CLAIR CREEK 1639 ST CLAIR CREEK RD

76 A 86A

Building Value: \$200

Land Value: \$12,000

Total Value: \$12,200

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**Property N6
Howard C. Beverly, Estate**



Owner: BEVERLY HOWARD C EST
Mailing Address:
C/O DORIS CUTHRELL
CHESAPEAKE VA 23323
Physical Address:
0 SHORTLY STONE
Description 1: BEAR CREEK LOT 48 A 5A
Building Value: \$100
Land Value: \$15,000
Total Value: \$15,100

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Property N7
Horace Wesley & Joyce Brickey



Owner: BRICKEY HORACE WESLEY & JOYCE

Mailing Address:

12010 FALCON RIDGE DR
FREDERICKSBURG VA 22407-2407

Physical Address:

0 UNASSIGNED

Description 1: GILMAN ST 2 LOTS 189 96 32

Land Value: \$5,000

Total Value: \$5,000

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Property N8
James R. & Patricia M. Kestner



Owner: KESTNER JAMES R & PATRICIA M

Mailing Address:

690 BUCKEYE HOLLOW RD

SALTVILLE VA 24370-4370

Physical Address:

0 UNASSIGNED

Acres: 0.17

Description 1: ST RD 635 LOT 64 X 110 29C 2 1I

Land Value: \$400

Total Value: \$400

Owner: KESTNER JAMES R & PATRICIA M

Mailing Address:

690 BUCKEYE HOLLOW RD

SALTVILLE VA 24370-4370

Physical Address:

0 UNASSIGNED

Acres: 0.17

Description 1: ST RD 635 LOT 64 X 110 29C 2 1J

Land Value: \$400

Total Value: \$400

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**Property N9
Dianna L. Stevens**



Owner: STEVENS DIANNA L

Mailing Address:

P O BOX 833

ATKINS VA 24311-4311

Physical Address:

0 UNASSIGNED

Acres: 0.53

Description 1: S ST RD 615 49 A 50B

Land Value: \$1,500

Total Value: \$1,500

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**Property N10
Correna S. Lockhart Price**



Owner: PRICE CORRENA S LOCKHART
Mailing Address:
137 RILEY DR LOT 5
CHILHOWIE VA 24319
Physical Address:
0 UNASSIGNED
Acres: 0.33
Description 1: CLEGHORN VALLEY 42 A 46
Land Value: \$400
Total Value: \$400

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