

**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 **November 13, 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	J.W. Phipps	073A1 (01) 030 014	004836	146896	Vacant; 3rd Avenue, St. Paul 24283
N2	J.W. Phipps	073A1 (01) 033 004	004837	146896	16836 Wise Street, St. Paul 24283
N3	Brandon J. Lee	011B (02) 091-92	003914	146859	Vacant; near Highland Avenue and S and M Road, Pound 24279
N4	Rodney Wayne Baker Estate	017A (03) 008-9; 017A (03) 010-11; and 017A (03) 012	002209; 002210; and , 002211	838636	Vacant; Orby Cantrell Highway, Pound 24279
N5	Elmer Roberts and Viola Roberts	076A6 (03) 119 021-22	001555	94443	605 3rd Avenue E, Big Stone Gap 24219

N6	H.E. Barnette	104A8 (04) 002	031929	94802	Vacant; Riverview Drive and Woodland Drive, Appalachia 24216
N7	Rose Kilbourne	Mineral	020072	94791	**MINERAL RIGHTS ONLY**
N8	Gilmer Jessee Estate	038K (01) 001 012-13	011013	146839	Vacant; Hurricane Road, Wise 24293
N9	Pluma Short	018 () 010	003945	146915	Vacant; Short Hollow Road, Pound 24279
N10	Ida Mae Strength	104A8 (03) 018 001	018884	146933	Formerly 502 Main Street E, Appalachia 24216
N11	Betty H. Hobbs	055A (01) 013 and 055A (01) 014	007054 and 007055	146831	Vacant; Banner Road, Coeburn 24230
N12	Evelyn Salyers	037B1 () 101	013008	94625	Vacant; near Orby Cantrell Highway, Wise 24293
N13	Carter Vicars Heirs	076 () 119 and 076 () 120	016895 and 016896	146957	Vacant; Wildcat Road, Big Stone Gap 24219
N14	Carter Vicars Heirs	076 () 118B	016894	146957	Vacant; near Wildcat Road, Big Stone Gap 24219

N15	Christopher Hamm	055A (02) 082	006920	838590	4905 Dan Hall Road, Coeburn 24230
N16	Junior T. Gibson	076A8 (03) 024 007	000660	94425	Vacant; 2nd Avenue W, Big Stone Gap 24219
N17	Rubie Banner, et als	Mineral	019489	94787	**MINERAL RIGHTS ONLY**
N18	Fredia Kennedy and Donald Kennedy, et als	097A6 (03) 001 005	005483	363240	Vacant; Front Street E, Coeburn 24230

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 Thursday, November 13, 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 (November 13, 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:

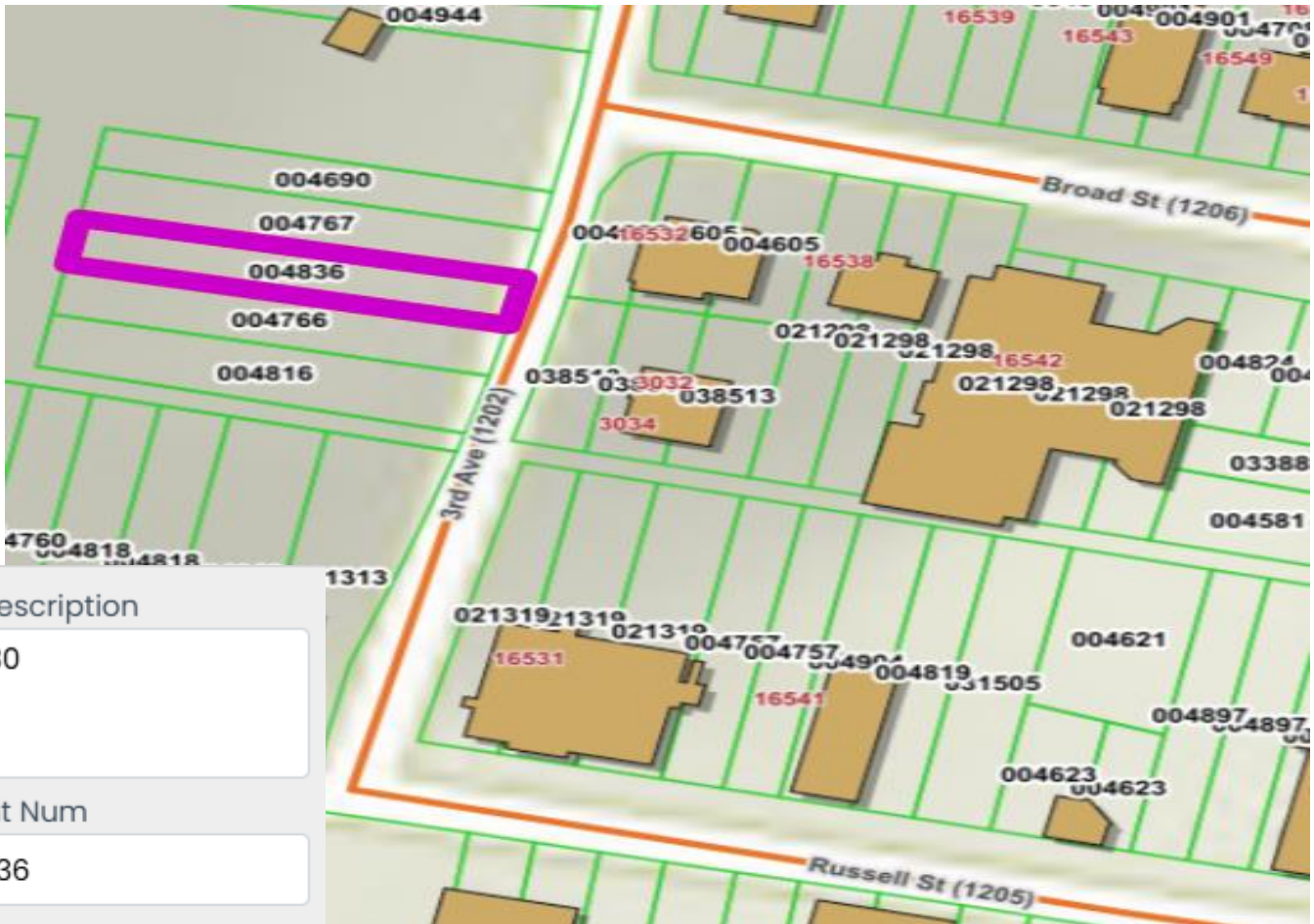
Type of Interest: ☐ Tenants in Common ☐ Tenants by Entirety with ROS ☐ Joint Tenants ☐ None

CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 13th day of November 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

J W Phipps



Legal Description

L 14 B 30

Account Num

R004836

Map Number

073A1 (01) 030 014

Latest Deed

Acres

Zoning

Community Business District

Land Value

\$1,200

Building Value

\$0

Total Value

\$1,200

Parcel ID

004836

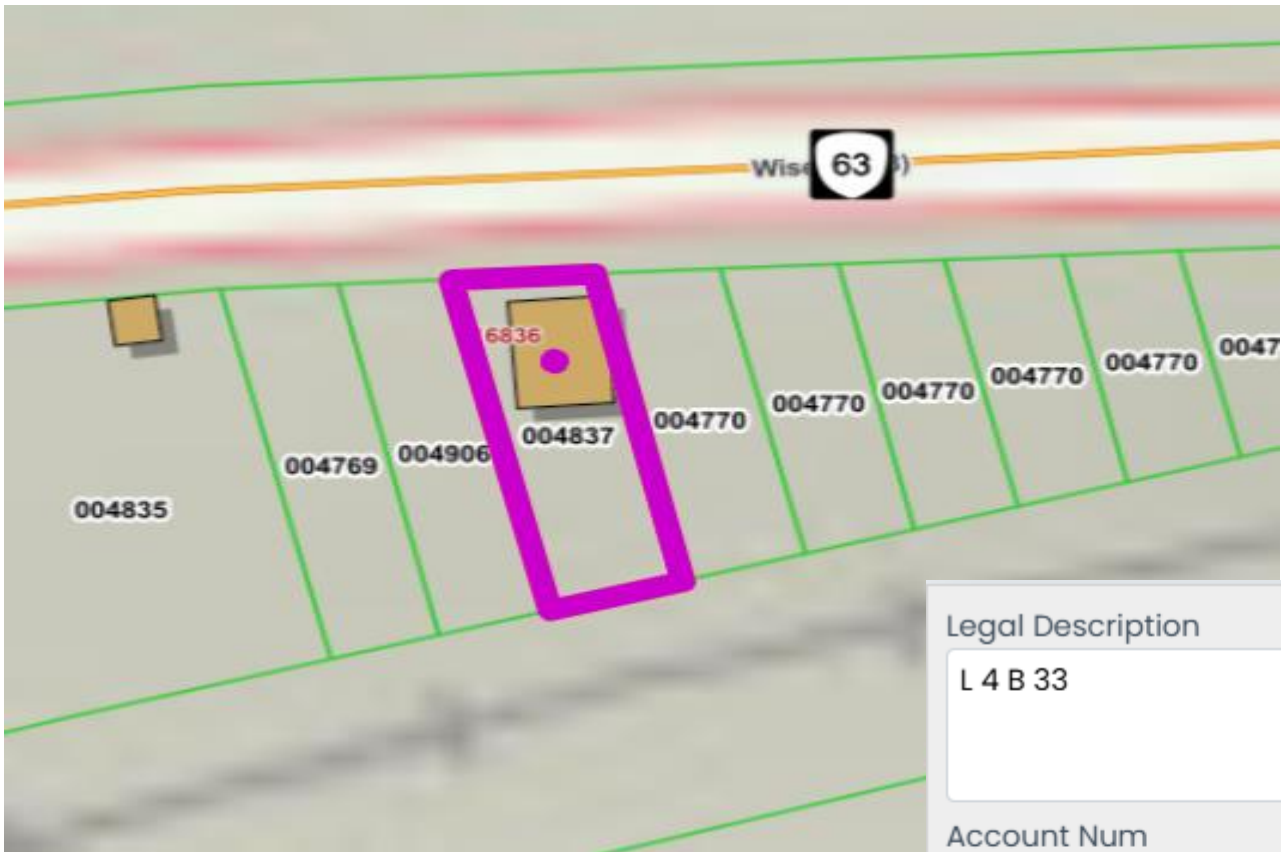
Owner Name

PHIPPS J W

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Property N2

J W Phipps



Parcel ID

004837

Owner Name

PHIPPS J W

Land Value

\$2,000

Building Value

\$600

Total Value

\$2,600

Legal Description

L 4 B 33

Account Num

R004837

Map Number

073A1 (01) 033 004

Latest Deed

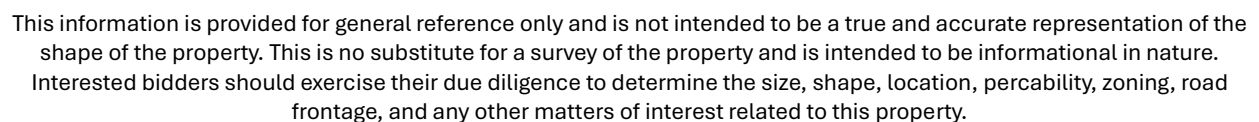
Acres

Zoning

Residential District

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Brandon J. Lee



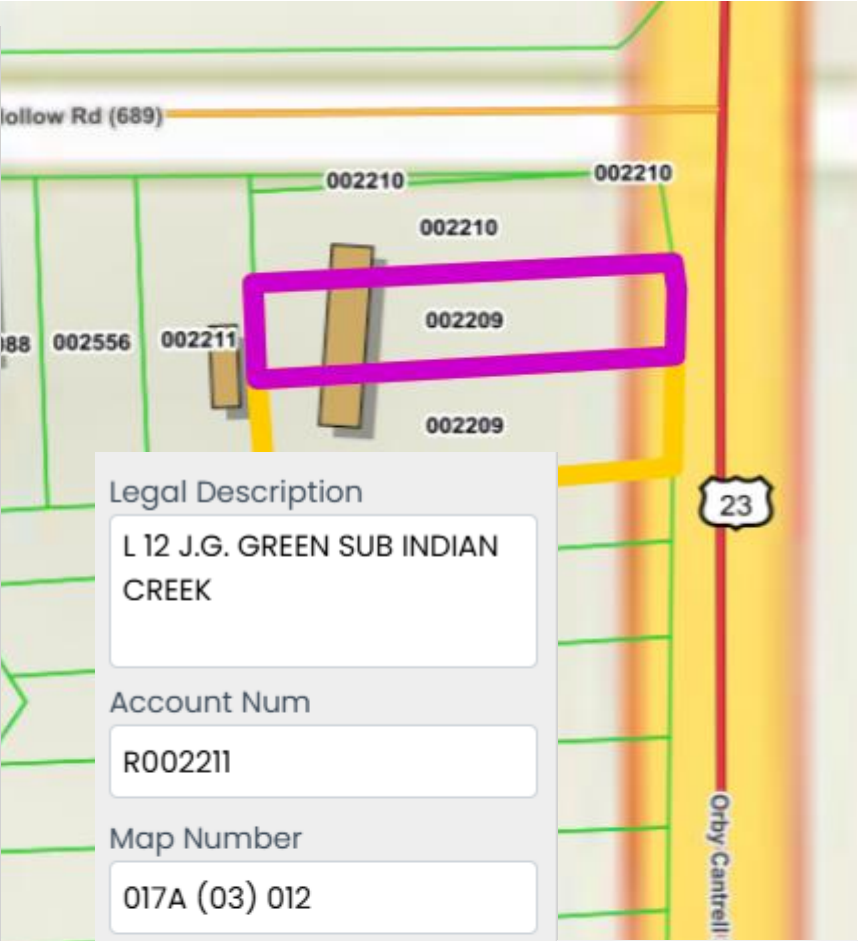
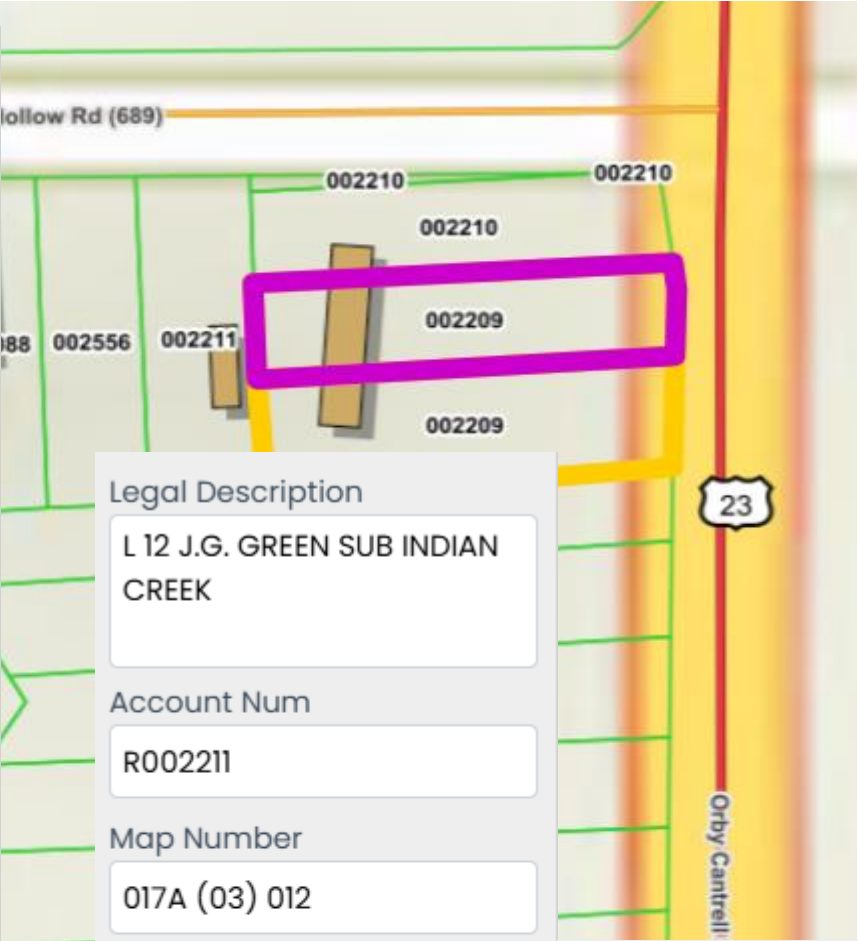
Property N4

Rodney Wayne Baker Estate

Legal Description INDIAN CRK L 8-9 J.G. GREEN	
Account Num R002209	
Map Number 017A (03) 008 -9	
Latest Deed 201901887	
Acres 	
Zoning General Residential	Land Value \$4,000
	Building Value \$0
	Total Value \$4,000

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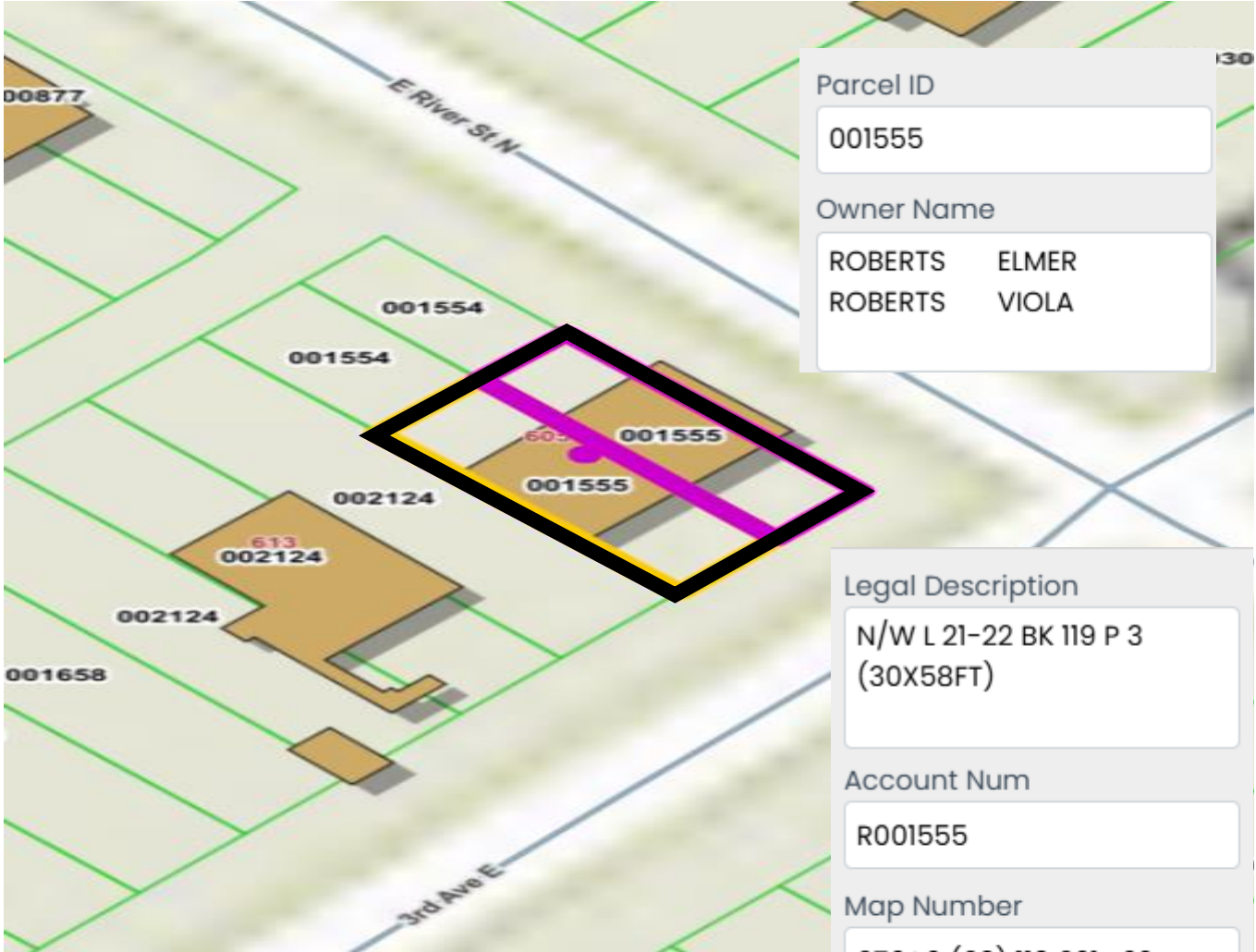
Property N4 (continued)

Property Information	Map	Property Information	Map	Property Information
Legal Description L 10-11 J.G. GREEN ADD INDIAN CRK		Legal Description L 12 J.G. GREEN SUB INDIAN CREEK		Legal Description L 12 J.G. GREEN SUB INDIAN CREEK
Account Num R002210		Account Num R002211		
Map Number 017A (03) 010 -11		Map Number 017A (03) 012		
Latest Deed 201901887		Latest Deed 201901887		
Acres 		Acres 		
Zoning General Residential	Zoning General Residential	Zoning General Residential		
Land Value \$4,000	Land Value \$600			
Building Value \$0	Building Value \$0			
Total Value \$4,000	Total Value \$600			

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Property N5

Elmer Roberts and Viola Roberts



Parcel ID	001555
Owner Name	ROBERTS ELMER ROBERTS VIOLA
Legal Description	N/W L 21-22 BK 119 P 3 (30X58FT)
Account Num	R001555
Map Number	076A6 (03) 119 021 -22
Latest Deed	
Acres	
Zoning	Residential

Land Value	\$2,500
Building Value	\$0
Total Value	\$2,500

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Property N6

H E Barnette



Parcel ID

031929

Owner Name

BARNETTE H E

Legal Description

LOT 2 WOODLAND ACRES

Account Num

R031929

Map Number

104A8 (04) 002

Latest Deed

Acres

Zoning

Vacant or Undeveloped

Land Value

\$3,500

Building Value

\$0

Total Value

\$3,500

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Property N7

Rose Kilbourne

****MINERAL RIGHTS ONLY****

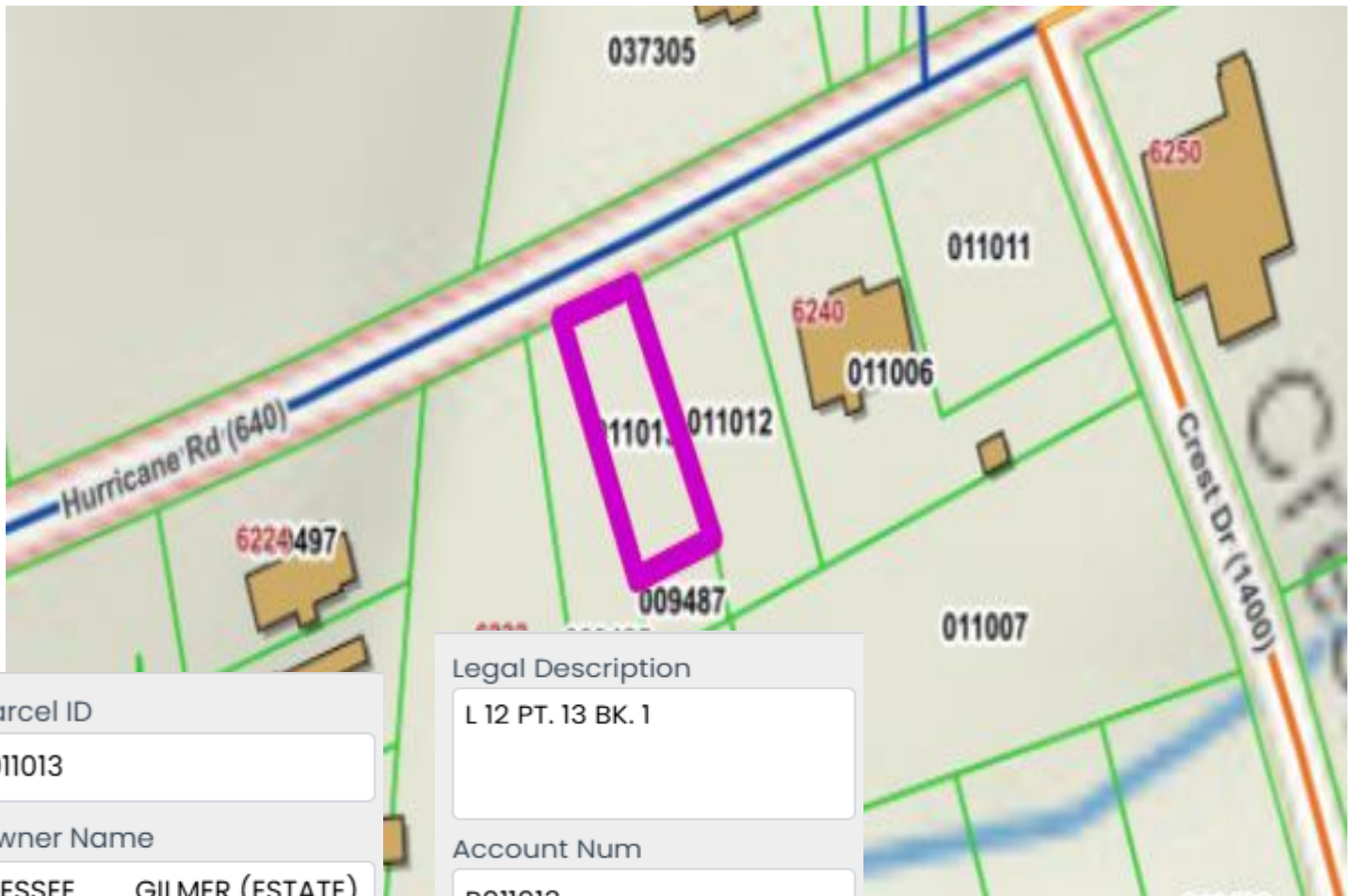


WISE COUNTY
VIRGINIA

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Property N8

Gilmer Jessee Estate



Parcel ID

011013

Owner Name

JESSEE GILMER (ESTATE)

Legal Description

L 12 PT. 13 BK. 1

Account Num

R011013

Map Number

038K (01) 001 012 -13

Latest Deed

Acres

Zoning

Single-Family Residential

Land Value

\$8,000

Building Value

\$0

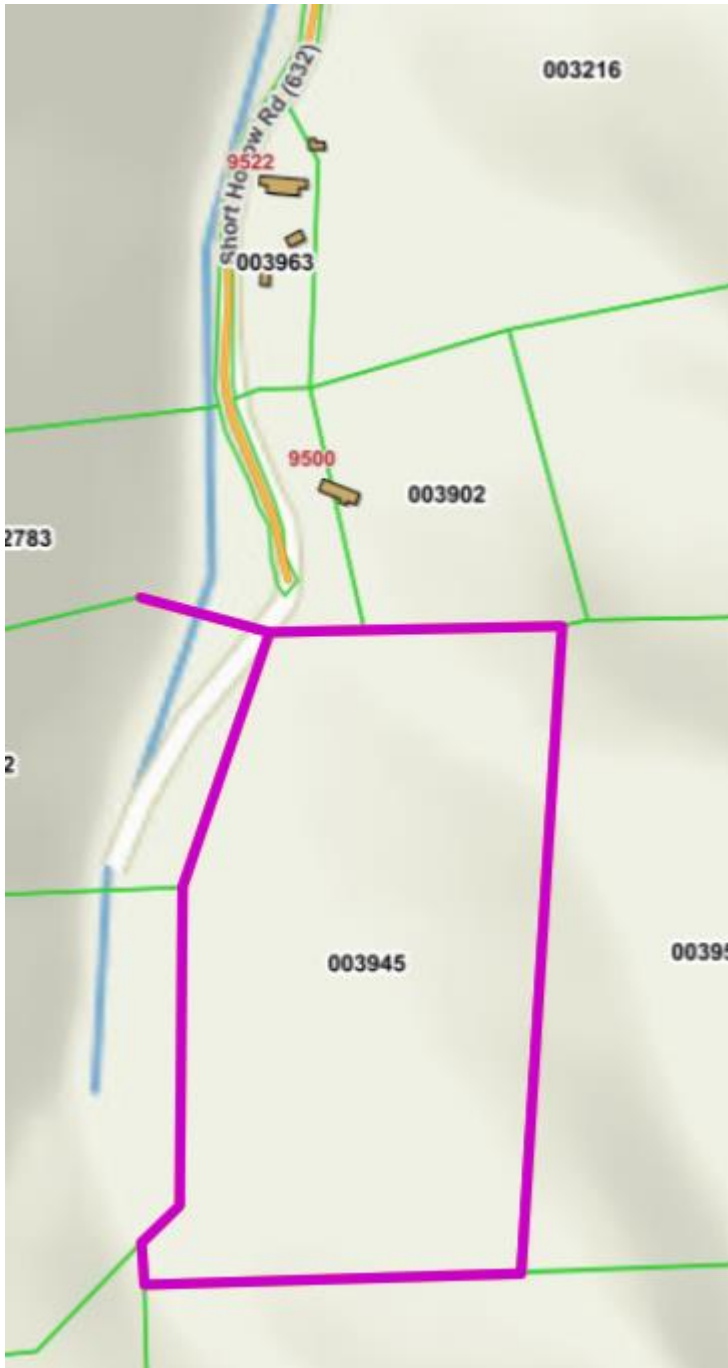
Total Value

\$8,000

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Property N9

Pluma Short



Parcel ID

003945

Owner Name

SHORT PLUMA

Legal Description

ELBERT SHORT TR. 9.00 AC

Account Num

R003945

Map Number

018 () 010

Latest Deed

Acres

9

Zoning

General Residential

Land Value

\$5,400

Building Value

\$0

Total Value

\$5,400

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Property N10

Ida Mae Strength

Parcel ID

018884

Owner Name

STRENGTH IDA MAE

Legal Description

1 BK. 18 P 2

Account Num

R018884

Map Number

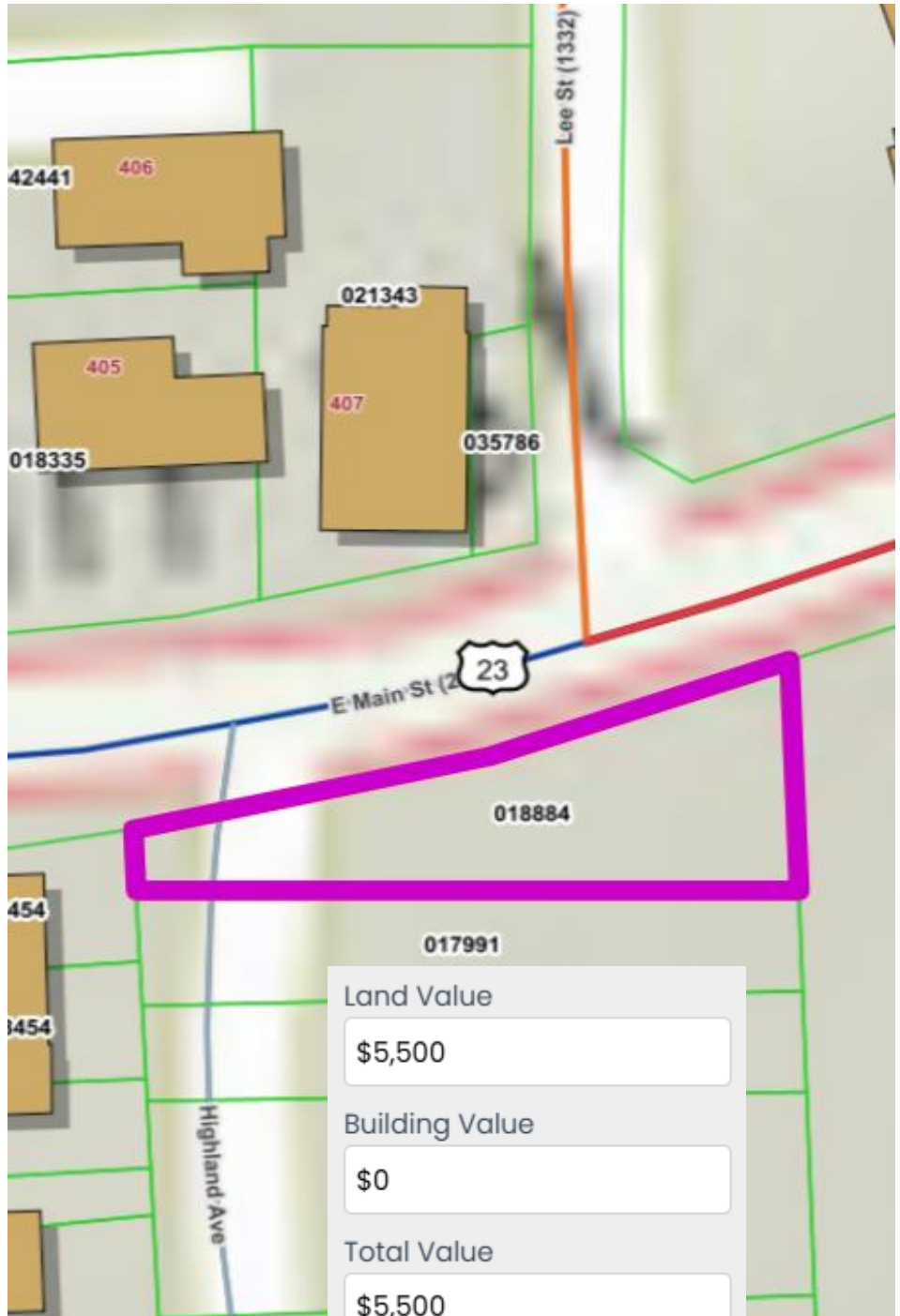
104A8 (03) 018 001

Latest Deed

Acres

Zoning

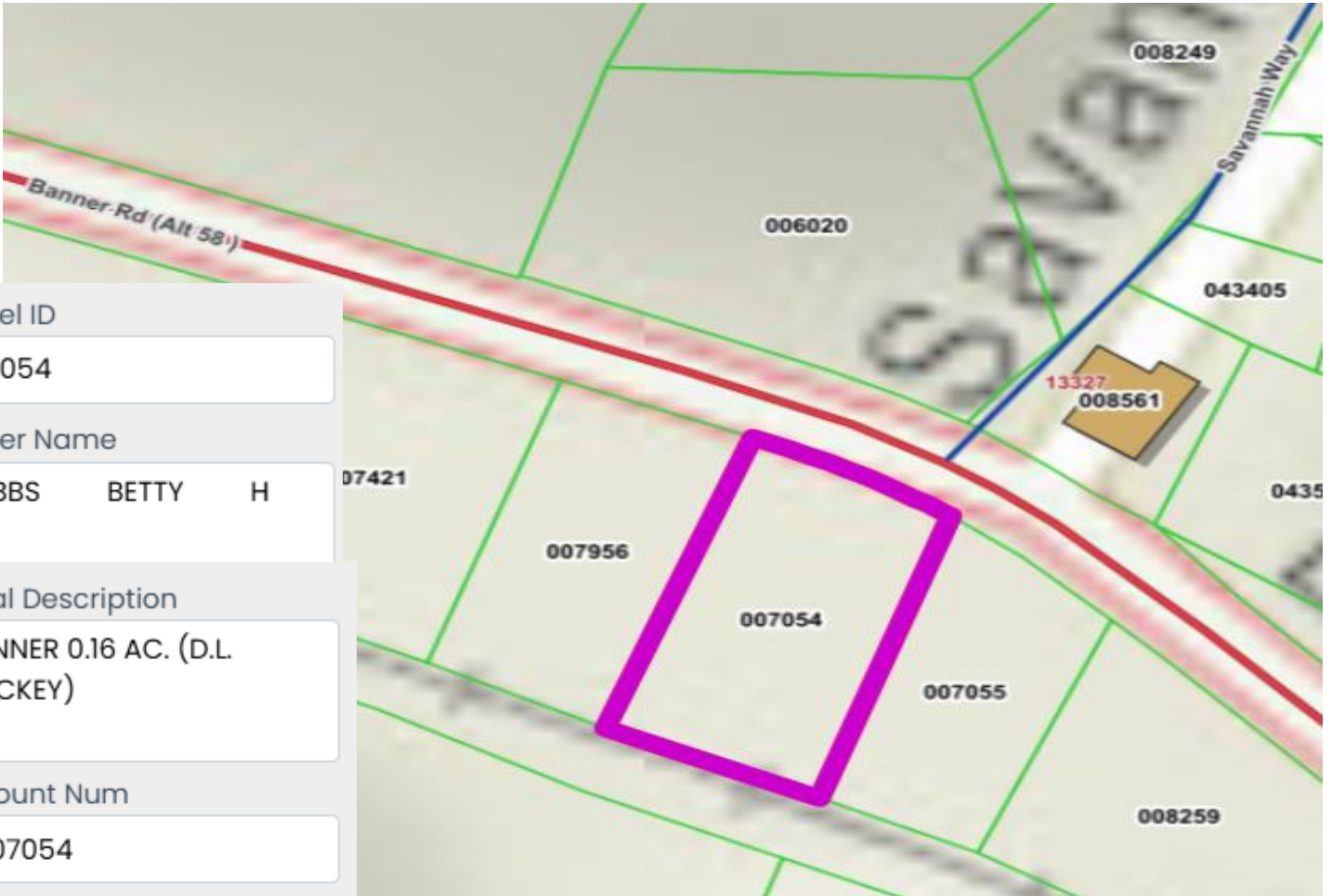
Single Family Residential



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Property N11

Betty H. Hobbs



Parcel ID

007054

Owner Name

HOBBS BETTY H

Legal Description

BANNER 0.16 AC. (D.L.
BRICKEY)

Account Num

R007054

Map Number

055A (01) 013

Latest Deed

Acres

0.16

Zoning

Single-Family Residential

Land Value

\$800

Building Value

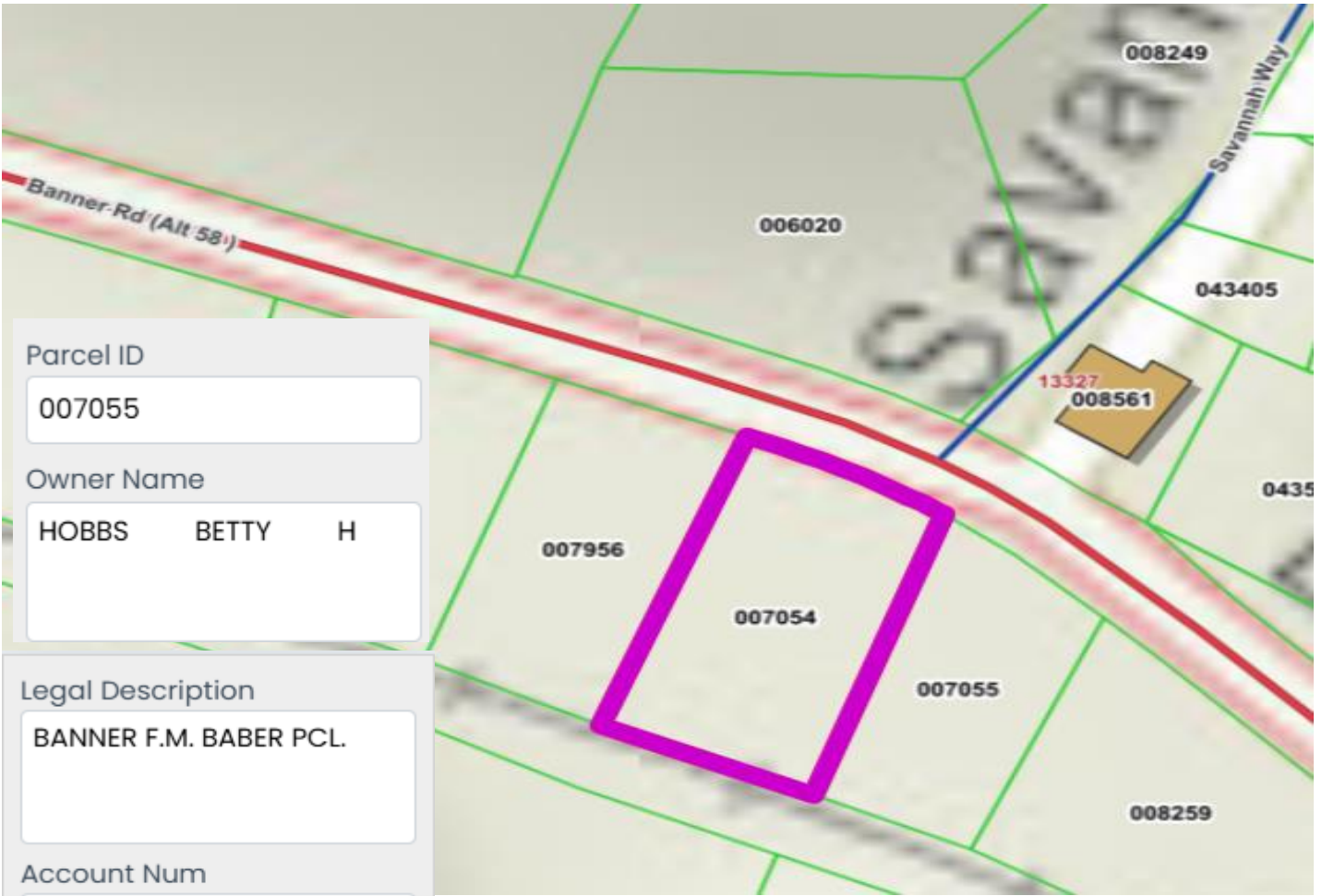
\$0

Total Value

\$800

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Property N11 (continued)



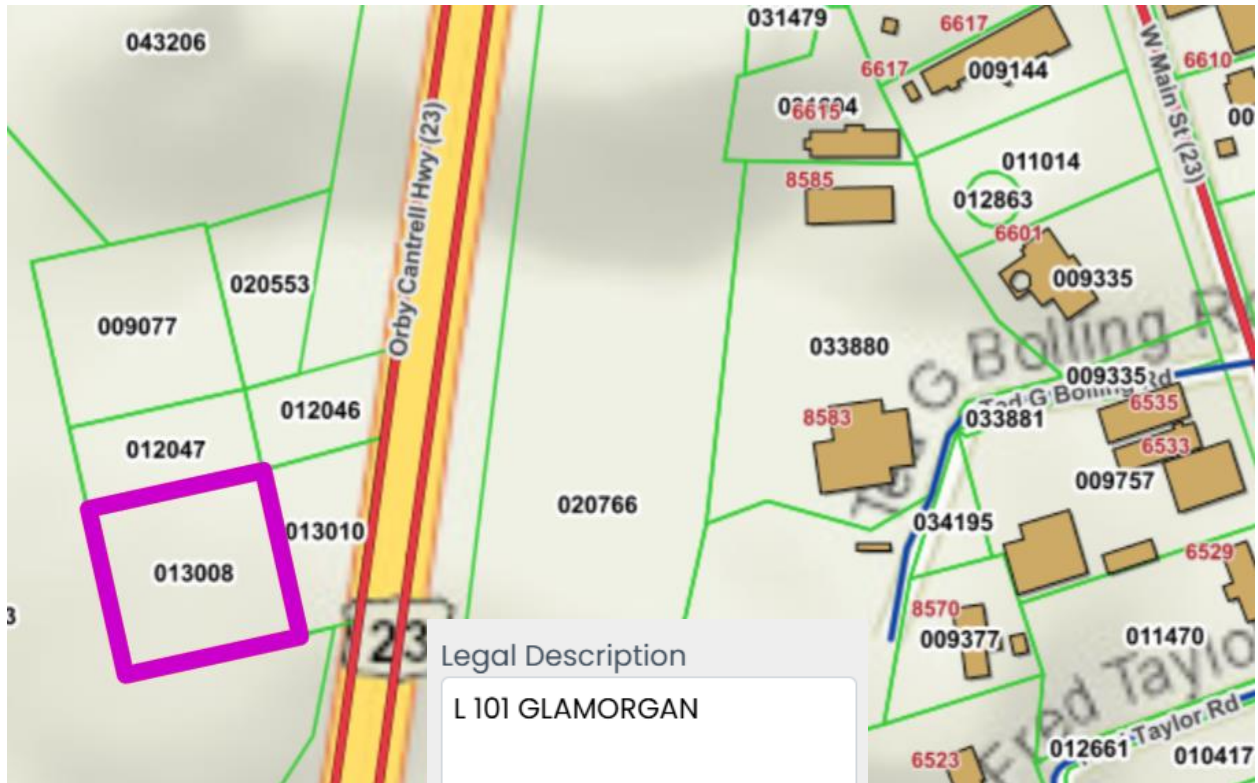
Parcel ID	007055
Owner Name	HOBBS BETTY H
Legal Description	BANNER F.M. BABER PCL.
Account Num	R007055
Map Number	055A (01) 014
Latest Deed	
Acres	
Zoning	General Residential

Land Value	\$2,000
Building Value	\$0
Total Value	\$2,000

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Property N12

Evelyn Salyers



Legal Description

L 101 GLAMORGAN

Parcel ID

013008

Owner Name

SALYERS EVELYN

Account Num

R013008

Map Number

037B1 () 101

Latest Deed

Acres

Zoning

Heavy Industrial

Land Value

\$3,000

Building Value

\$0

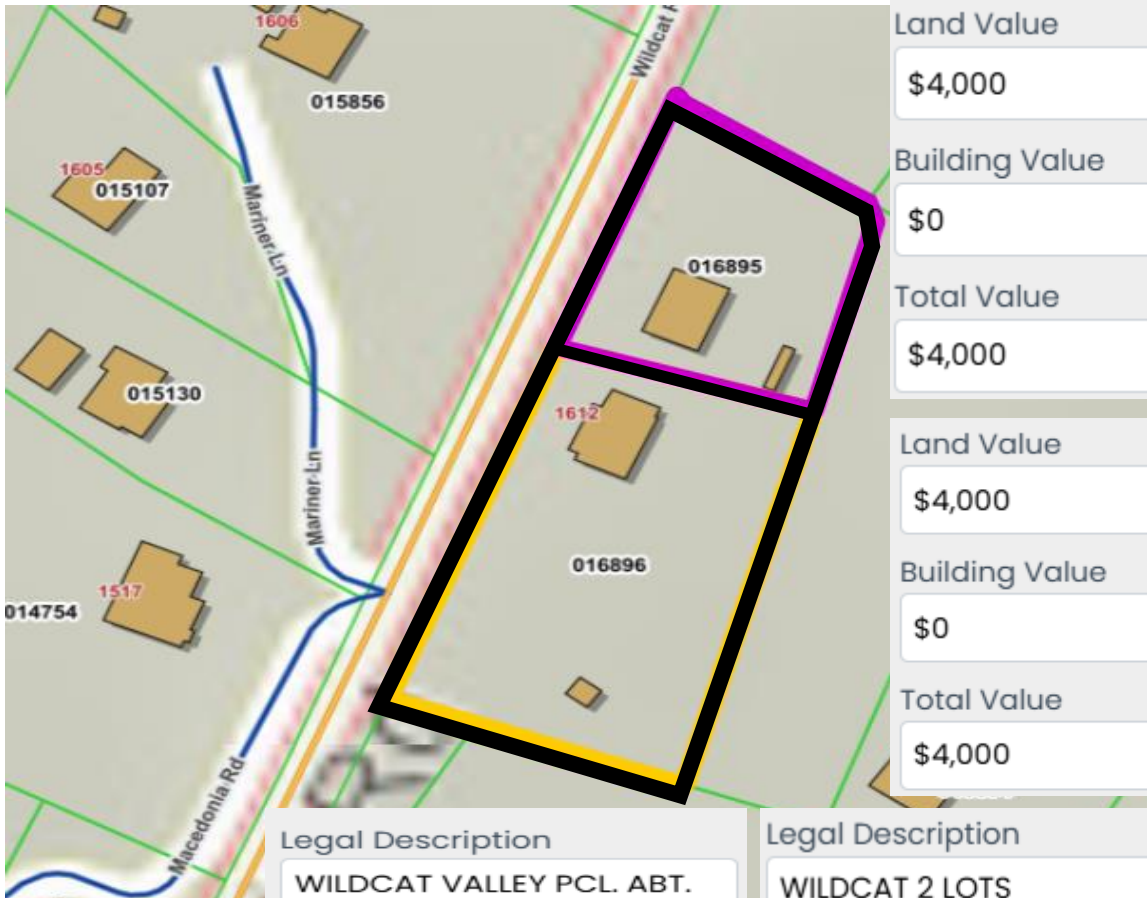
Total Value

\$3,000

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Property N13

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 N14

Carter Vicars Heirs



Legal Description

LOT (25X100FT) NR.
IRONDALE

Account Num

R016894

Map Number

076 () 118B

Latest Deed

Acres

Zoning

General Residential

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 N15
Christopher Hamm

Legal Description

L82 BANNER LESS LOT (40 X 40)

Account Num

R006920

Map Number

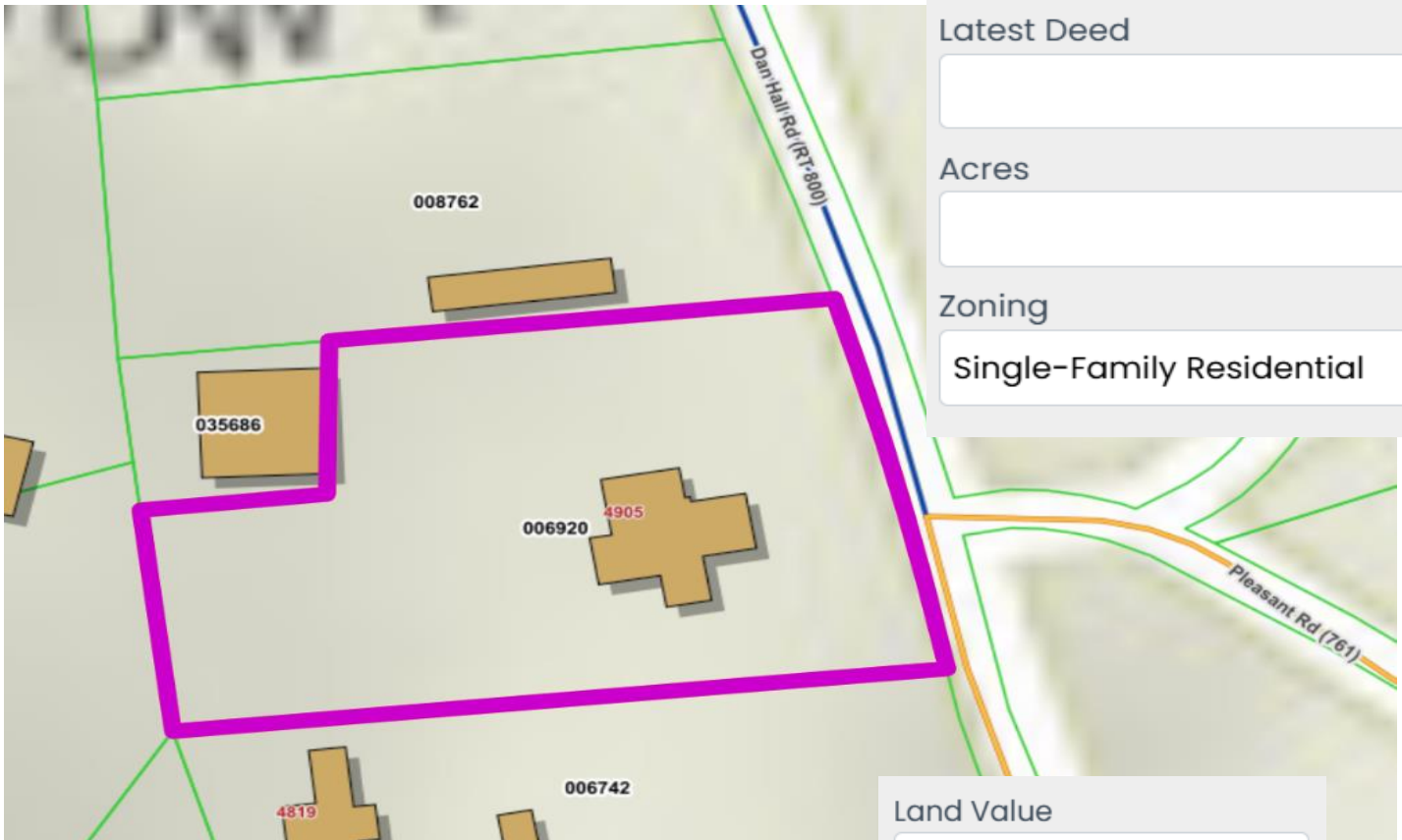
055A (02) 082

Latest Deed

Acres

Zoning

Single-Family Residential



Parcel ID

006920

Owner Name

HAMM CHRISTOPHER

Land Value

\$9,200

Building Value

\$0

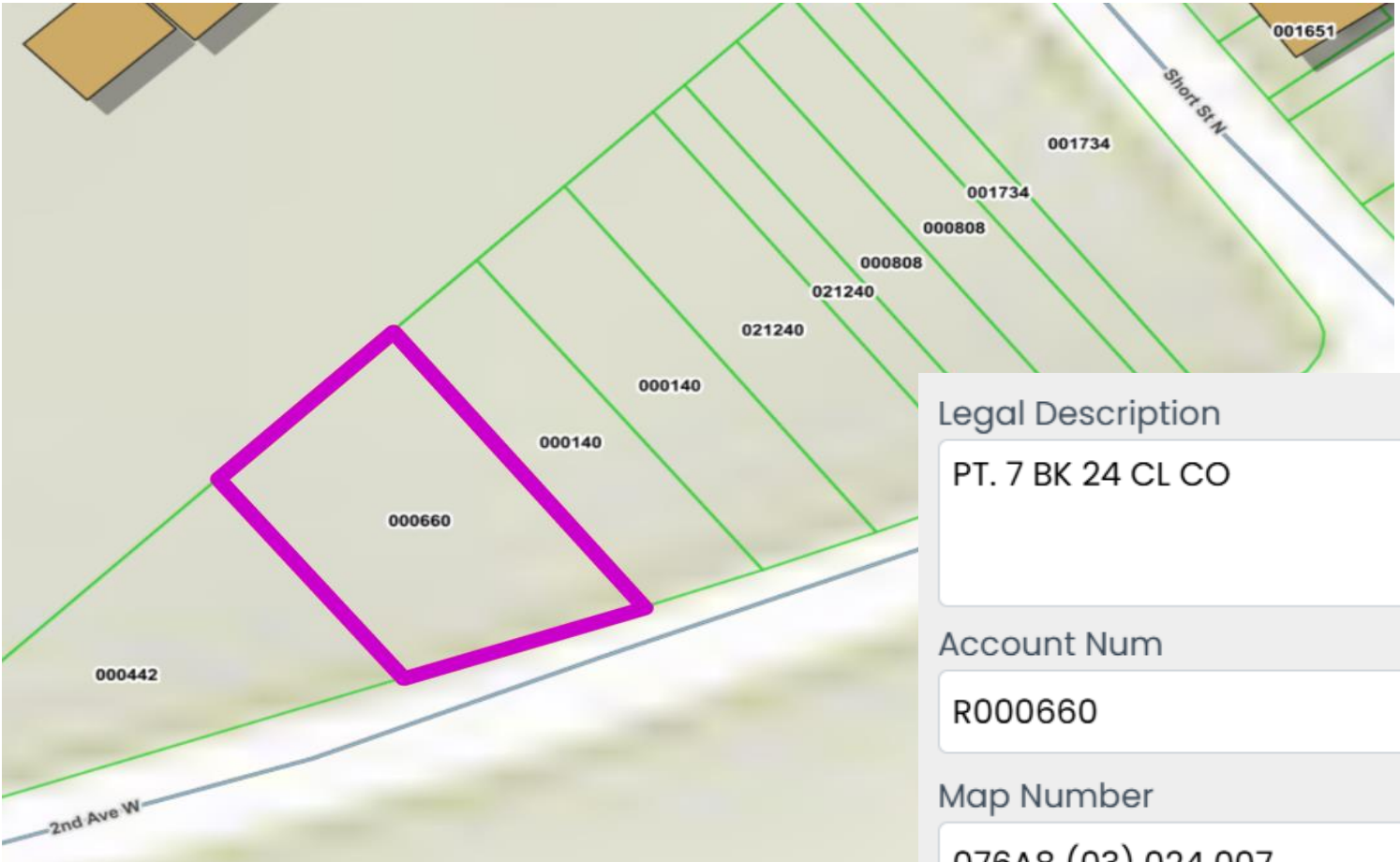
Total Value

\$9,200

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Property N16

Junior T. Gibson



Legal Description

PT. 7 BK 24 CL CO

Account Num

R000660

Map Number

076A8 (03) 024 007

Latest Deed

Acres

Zoning

Industrial

Parcel ID

000660

Owner Name

GIBSON JUNIOR T

Land Value

\$2,000

Building Value

\$0

Total Value

\$2,000

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Property N17

Rubie Banner, et als

****MINERAL RIGHTS ONLY****



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Property N18

Fredia Kennedy and Donald Kennedy, et als



Legal Description

5 B 1 N.E.D.

Account Num

R005483

Map Number

097A6 (03) 001 005

Latest Deed

Acres

Zoning

Residential

Land Value

\$6,000

Building Value

\$0

Total Value

\$6,000

Parcel ID

005483

Owner Name

KENNEDY FREDIA
KENNEDY DONALD ETALS

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