

**NOTICE OF DELINQUENT TAXES
AND SALE OF REAL PROPERTY
COUNTY OF WARREN, 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 Warren County Government Center, 220 North Commerce Avenue, Suite 601, on December 16, 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 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.	Account No.	TACS No.	Property Description
N1	Jimmy V. Heavener, et ux.	15E--5-5-516	5565	571101	Vacant; Reid Drive, Front Royal 22630
N2	Michael Beck/Harryette H. Beck	13C--5-5-964	3084	571001	Vacant; Apple Way, Front Royal 22630
N3	Willie Mae Ceasar	13C--6-61214	3323	571015	Vacant; View Drive, Front Royal 22630
N4	Louis M. Gusmus	13C--3-3-423	2681	570988	Vacant; Easy Hollow Road, Front Royal 22630
N5	Albert D. Roten	31A2-3-4--10	21461	409066	Vacant; Blue Ridge Road, Front Royal 22630
N6	Nancy R. Brown	23C--2-2--83	16678	570888	Vacant; High Top Road, Front Royal 22630
N7	Billy Lee Hurst, et ux.	13C--2-2-335	2605	570983	Vacant; Chestnut Hill Drive, Front Royal 22630
N8	Alar Mark and Anu Liis Esop	23A--321---3	15782	570878	Vacant; Blue Sky Road, Linden 22642
N9	John W. Cash, Jr.	13C--1-H---1	2359	570961	Vacant; Beech Road, Front Royal 22630

N10	Leo E. Futrell, Jr. and Violet Martin	13C--3-3- 418	2675	570987	Vacant; Shenandoah Shores Road, Front Royal 22630
N11	Lillian Laine (Petersen)	13C--3-3- 578	2814	570994	Vacant; Spruce Road Front Royal 22630
N12	Charles Louis Judice, Jr.	15E--1-1- 271	4649	571053	Vacant; Western Lane, Front Royal 22630
N13	Richard A. Drake, et ux.	15E--1-1- 317 and 15E--1-1--- 2A	4696 and 4376	571045	Vacant; Western Lane, Front Royal 22630
N14	Maureen C. Gilliam	13C--5-5- 911	3032	571000	Vacant; Magnolia Drive, Front Royal 22630
N15	Paul F. and Jenneille M. German	13C--6- 61155	3267	571011	Vacant; Cedarside Court, Front Royal 22630
N16	Joy L. Chernitsky and Daniel A. Henry, Jr.	13C--3-3- 423A	2682	570989	Vacant; Easy Hollow Road, Front Royal 22630
N17	Jesse Hawkins, et ux.	23A--1-3-- 25	15239	570866	Vacant; Arrowood Road, Linden 22642
N18	Richard B. Clein	15E--5-5- 626	5660	571106	Vacant; Reid Drive, Front Royal 22630

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 and the buyer assumes the risk of loss from the date of the sale. 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 at the close 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.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, 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 December 23, 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 Warren 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 Warren. Questions concerning the registration and bidding process should be directed to the Auctioneer online at <https://www.forsaleatauction.biz/>, by email to 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, 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
P.O. Box 31800
Henrico, Virginia 23294-1800

At that certain real estate tax sale which closed on Tuesday, December 16, 2025, the undersigned was the highest bidder on the real estate described below, for a bid price of \$ _____.

Case Name: County of Warren v. _____ (**Case No.** _____)

Tax Map Number: _____

Account Number: _____

TACS Number: _____

Buyer's Premium: \$ _____

Bid Deposit: \$ _____

Credit Card Hold: \$(_____)

Total Due Now: \$ _____

I understand that the above-referenced "Total Due Now" is required to be deposited today with the Special Commissioner and that the balance of the high bid and the deed recordation cost will be due within fifteen (15) days after confirmation of this sale by the Circuit Court of the County of Warren, Virginia. 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, 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 this limitation. I understand that I will be notified at the address below of the date the Special Commissioner intends to ask the Court to confirm this sale, and that this Court hearing will be my last opportunity to raise any questions concerning this sale. I understand that this property is offered for sale as-is, with all faults and without any warranty, either expressed or implied, and that I bear the risk of loss from the date of this contract. 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 I will be responsible for any real estate taxes on this parcel from the date of sale (December 16, 2025). I further understand that in the event I owe delinquent taxes to or am named as a Defendant in any delinquent tax suit filed by the above-named locality, that this contract shall be 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 if I fail to comply with this Purchaser's Acknowledgement and Contract of Sale, or if the balance of the purchase price is not paid in full within fifteen (15) days of

confirmation, I agree to forfeit all amounts paid and pay any charges incurred by the Special Commissioner or the Court in collecting on the delinquent amount, that this real estate may be resold, and that I will be responsible for any deficiency upon resale.

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 understand that the former owner(s) of this property may for good cause shown, within ninety (90) days from the entry of the Decree of Confirmation in this matter, petition the Court to have the matter reheard. I understand that title to the property described herein will be taken in the name(s) indicated below and I represent that I have the authority to purchase and title the property in the name(s) shown below.

_____ Signature	_____ Street Address
_____ Name (please print)	_____ City, State, Zip
_____ Telephone	_____ Email Address

Title will be taken in the name of:

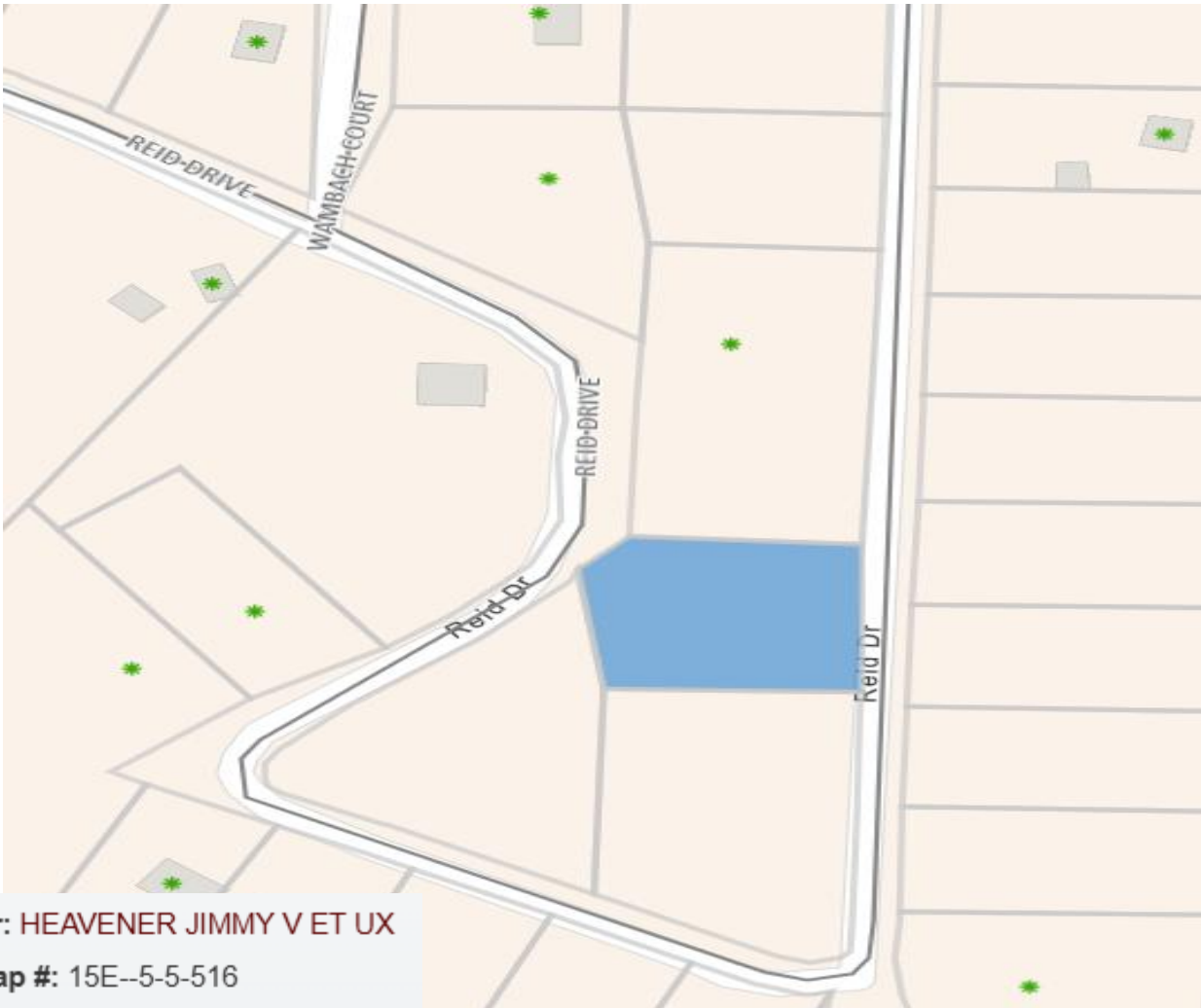
Type of Interest: ☐ Tenants in Common ☐ Tenants by Entirety with ROS ☐ Joint Tenants ☐ None

CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 16th day of December 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
Jimmy V. Heavener



Owner: HEAVENER JIMMY V ET UX

Tax Map #: 15E--5-5-516

Account #: 5565

Assessment Link: [Click Here](#)

Total Value: \$22,800

Land Value: \$22,800

Improvement Value: N/A

Zoning: Residential One

Acres: 0.46

Tax Map #: 15E--5-5-516

Account #: 5565

Total Acres (Includes all Sublots): 0.46

Zoning: Residential One

Occupancy Code: Vacant Land

Magisterial Code: Shen Farms San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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Property N2
Michael M. Beck and Harryette H. Beck



Owner: BECK MICHAEL M/BECK
HARRYETTE H

Tax Map #: 13C--5-5-964

Account #: 3084

Assessment Link: [Click Here](#)

Total Value: \$20,600

Land Value: \$20,600

Improvement Value: N/A

Zoning: Residential One

Acres: 0.42

Tax Map #: 13C--5-5-964

Account #: 3084

Total Acres (Includes all Sublots): 0.42

Zoning: Residential One

Occupancy Code: Vacant Land

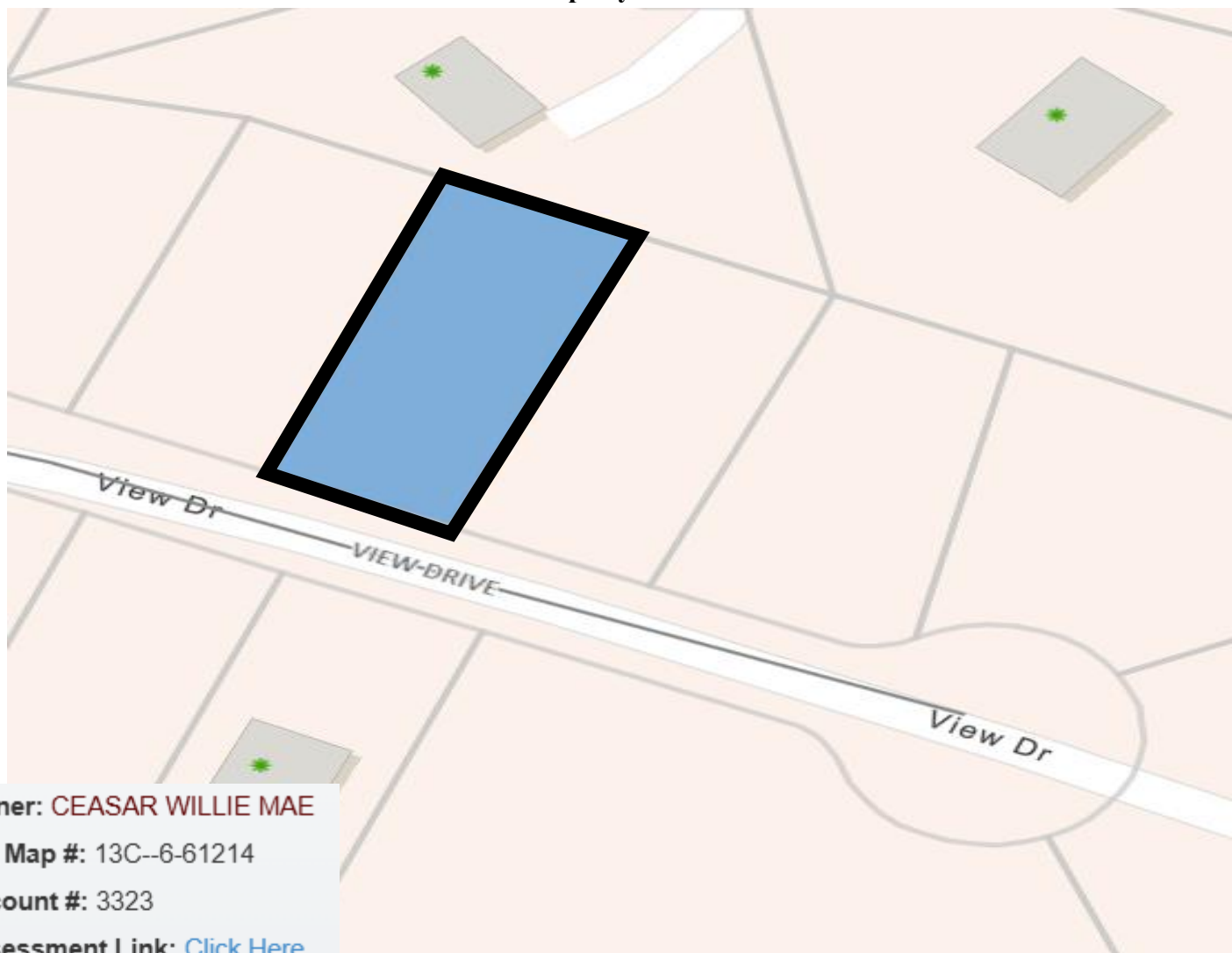
Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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Property N3



Owner: CEASAR WILLIE MAE

Tax Map #: 13C--6-61214

Account #: 3323

Assessment Link: [Click Here](#)

Total Value: \$9,400

Land Value: \$9,400

Improvement Value: N/A

Zoning: Residential One

Acres: 0.22

Tax Map #: 13C--6-61214

Account #: 3323

Total Acres (Includes all Sublots): 0.22

Zoning: Residential One

Occupancy Code: Vacant Land

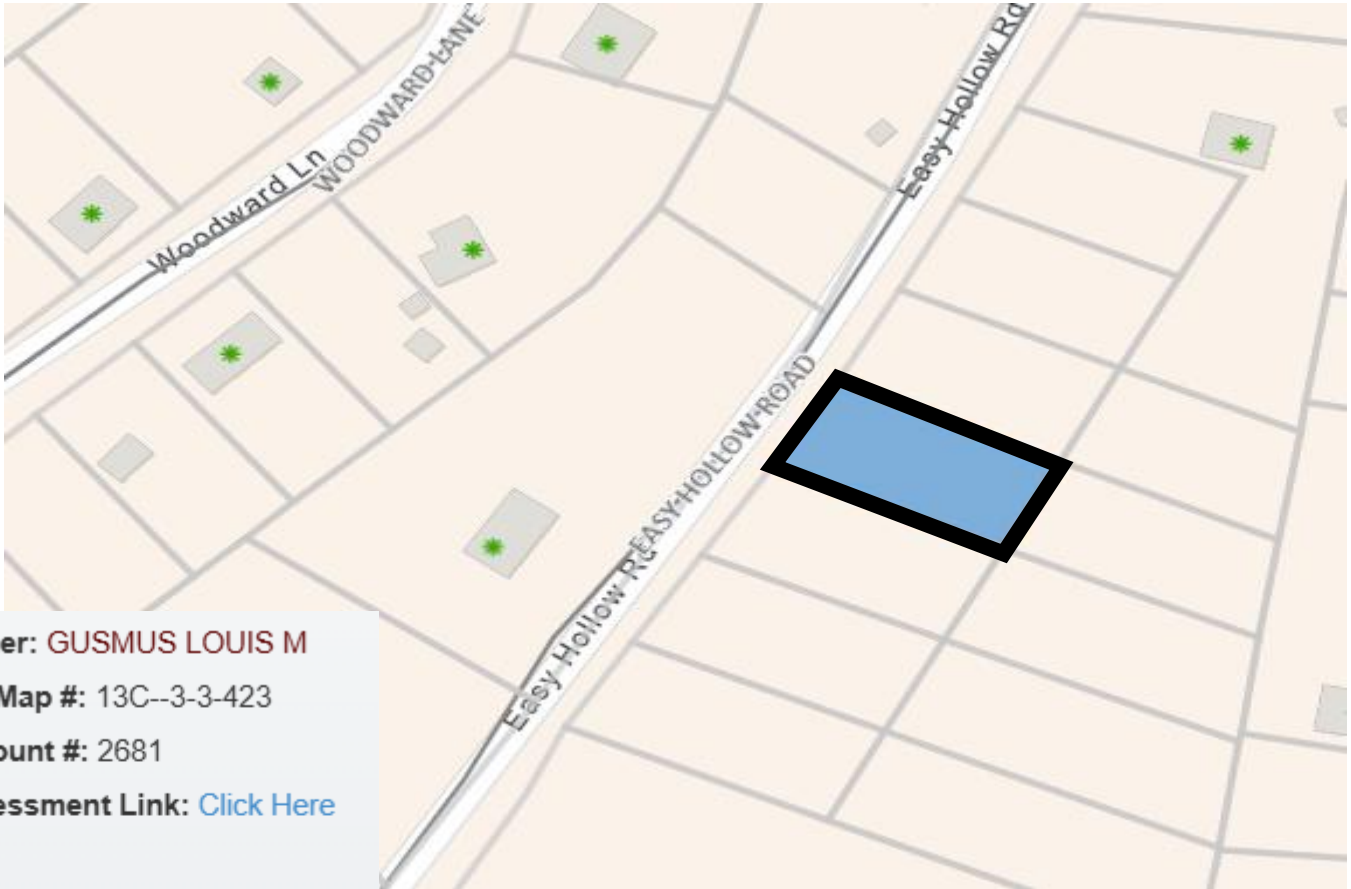
Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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Property N4
Louis M. Gusmus



Owner: GUSMUS LOUIS M

Tax Map #: 13C--3-3-423

Account #: 2681

Assessment Link: [Click Here](#)

Total Value: \$11,500

Land Value: \$11,500

Improvement Value: N/A

Zoning: Residential One

Acres: 0.257

Tax Map #: 13C--3-3-423

Account #: 2681

Total Acres (Includes all Sublots): 0.257

Zoning: Residential One

Occupancy Code: Vacant Land

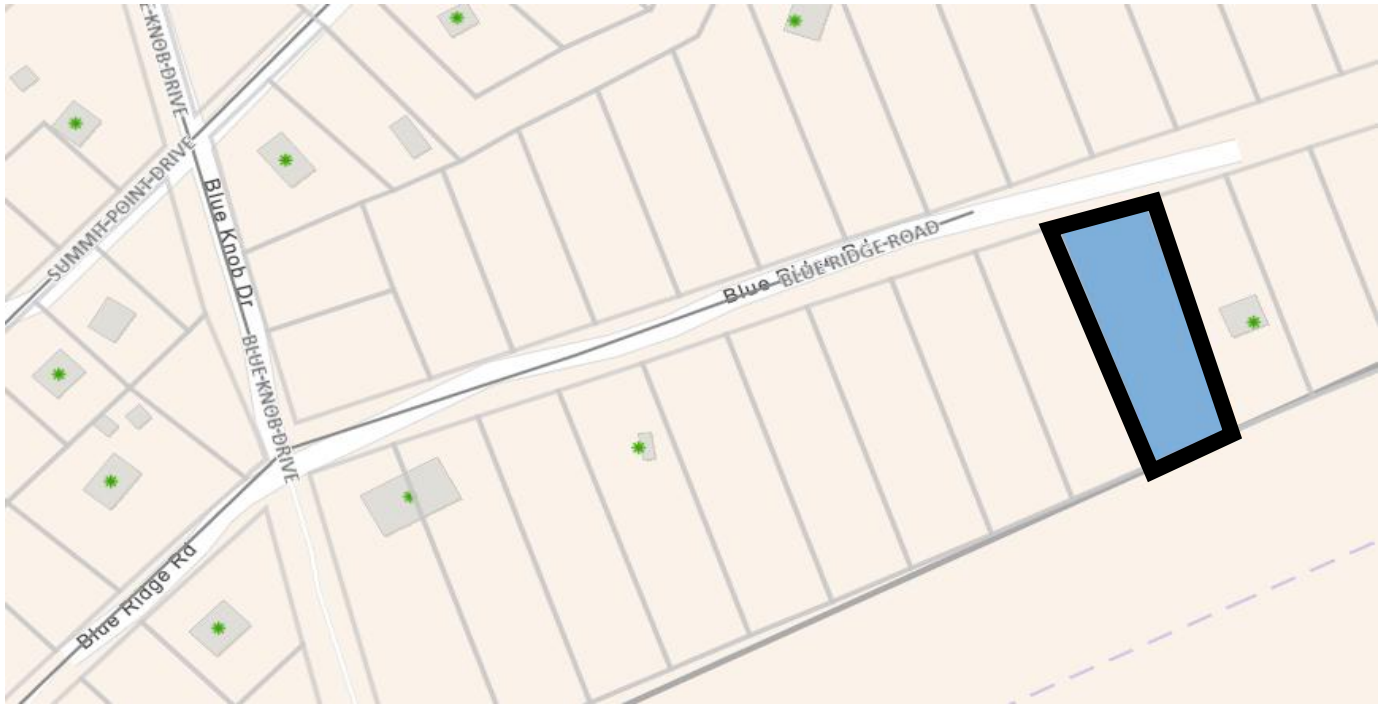
Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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**Property N5
Albert D. Roten**



Owner: ROTEN ALBERT D

Tax Map #: 31A2-3-4--10

Account #: 21461

Assessment Link: [Click Here](#)

Total Value: \$22,800

Land Value: \$22,800

Improvement Value: N/A

Zoning: Residential One

Acres: 0.46

Tax Map #: 31A2-3-4--10

Account #: 21461

Total Acres (Includes all Sublots): 0.46

Zoning: Residential One

Occupancy Code: Vacant Land

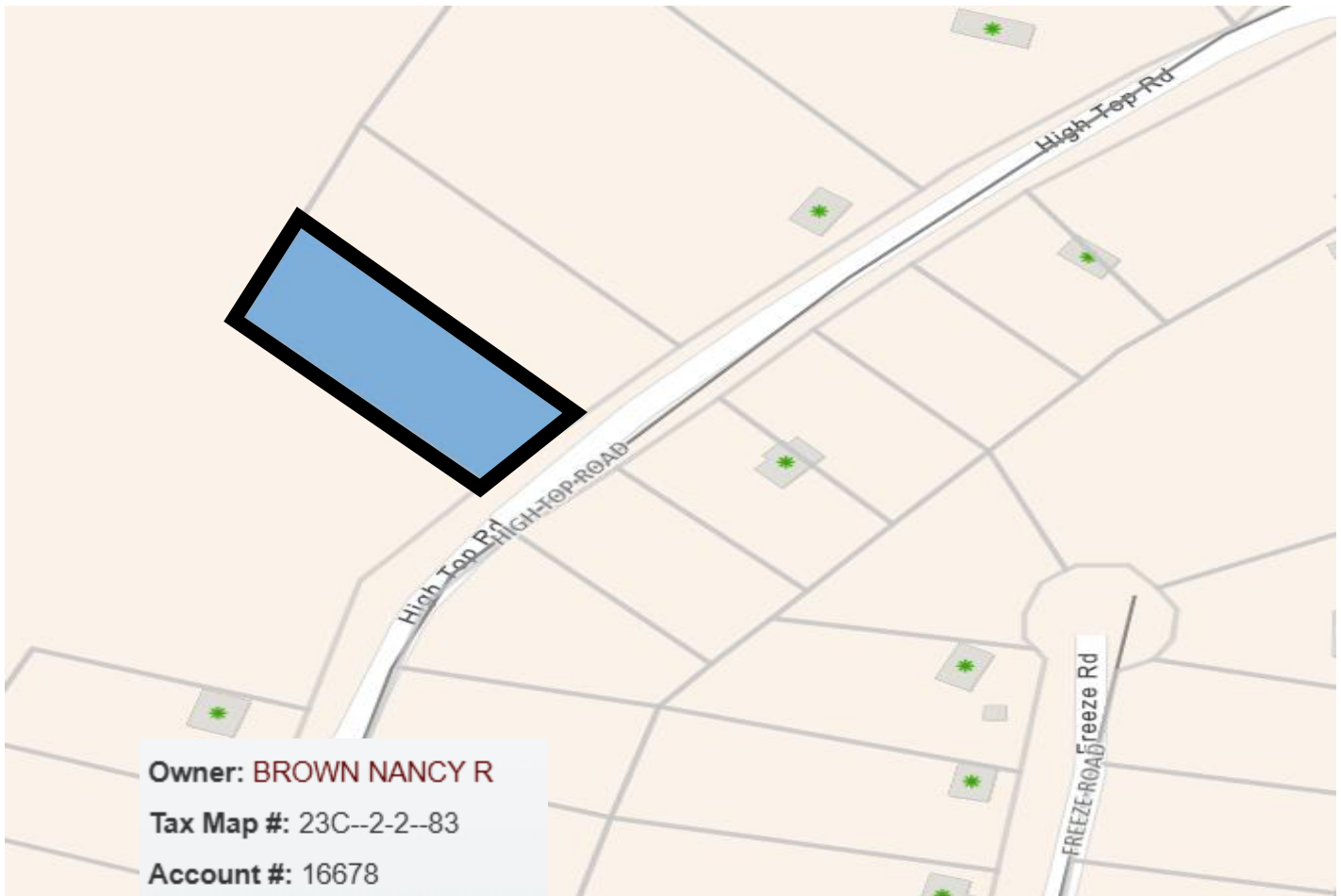
Magisterial Code: South River - County

Land Use: Single Family Suburb - Vac

School Zone: RJ Elem., WC Middle, WC High

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**Property N6
Nancy R. Brown**



Owner: BROWN NANCY R

Tax Map #: 23C--2-2--83

Account #: 16678

Assessment Link: [Click Here](#)

Total Value: \$26,100

Land Value: \$26,100

Improvement Value: N/A

Zoning: Residential One

Acres: 0.58

Tax Map #: 23C--2-2--83

Account #: 16678

Total Acres (Includes all Sublots): 0.58

Zoning: Residential One

Occupancy Code: Vacant Land

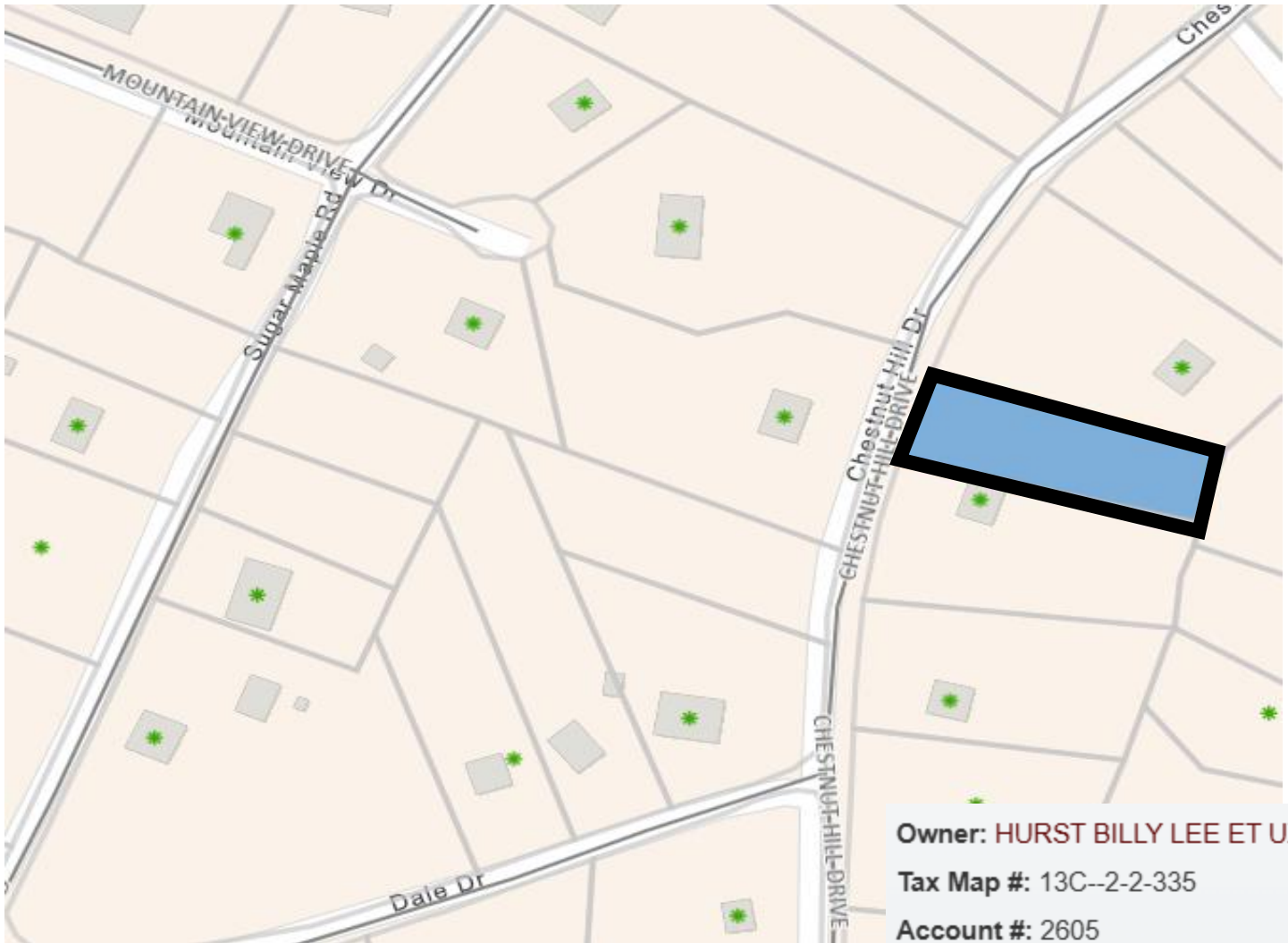
Magisterial Code: Shen Farms San Dist

Land Use: Single Family Suburb - Vac

School Zone: HJB Elem., WC Middle, WC High

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Property N7
Billy Lee Hurst, et ux.



Tax Map #: 13C--2-2-335

Account #: 2605

Total Acres (Includes all Sublots): 0.33

Zoning: Residential One

Occupancy Code: Vacant Land

Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

Owner: HURST BILLY LEE ET UX

Tax Map #: 13C--2-2-335

Account #: 2605

Assessment Link: [Click Here](#)

Total Value: \$15,600

Land Value: \$15,600

Improvement Value: N/A

Zoning: Residential One

Acres: 0.33

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Property N8
Alar Mark Esop and Anu Liis Esop



Owner: ESOP ALAR MARK & ANU LIIS

Tax Map #: 23A--321---3

Account #: 15782

Assessment Link: [Click Here](#)

Total Value: \$19,400

Land Value: \$19,400

Improvement Value: N/A

Zoning: Residential One

Acres: 0.4

Tax Map #: 23A--321---3

Account #: 15782

Total Acres (Includes all Sublots): 0.4

Zoning: Residential One

Occupancy Code: Vacant Land

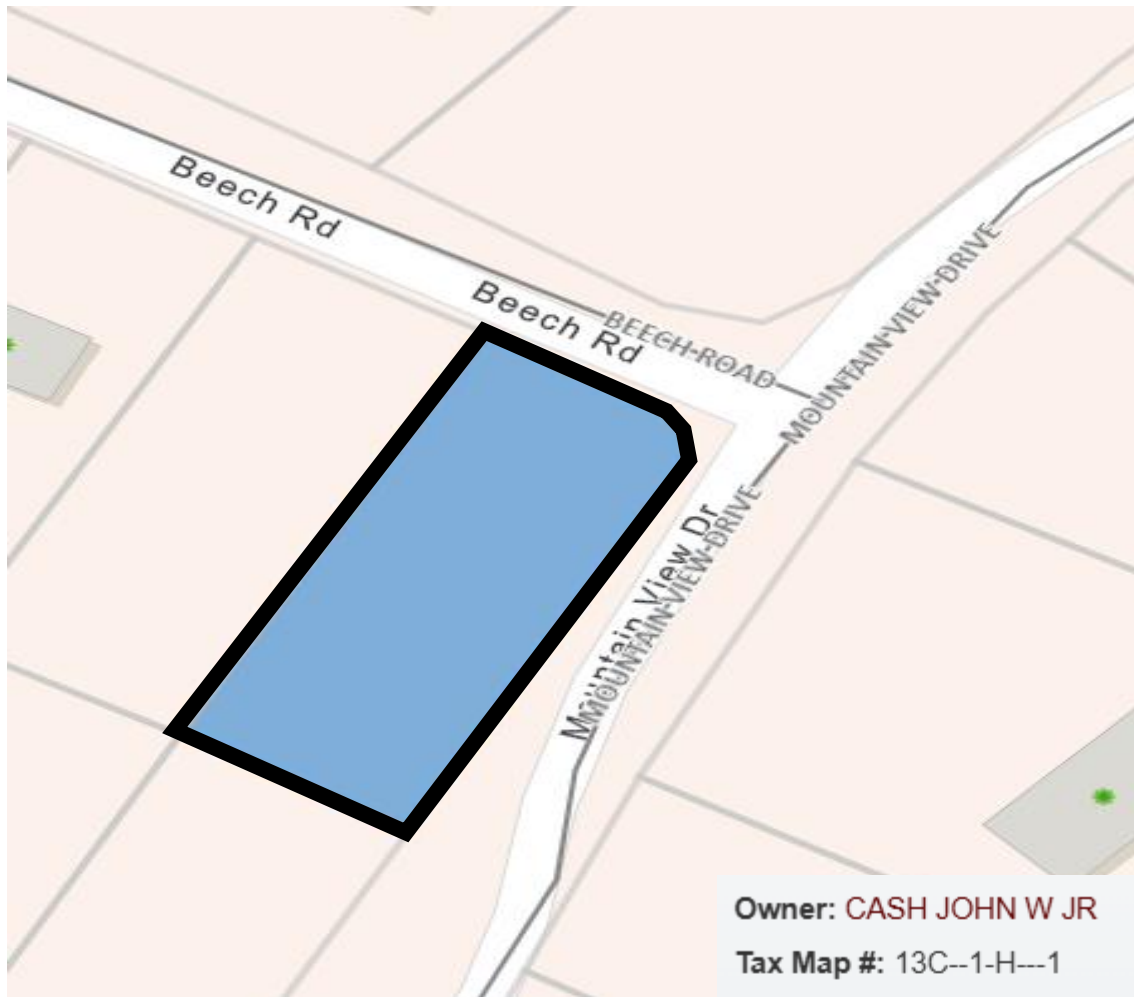
Magisterial Code: Skyland Est San Dist

Land Use: Single Family Suburb - Vac

School Zone: HJB Elem., WC Middle, WC High

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Property N9
John W. Cash, Jr.



Tax Map #: 13C--1-H--1

Account #: 2359

Total Acres (Includes all Sublots): 0.31

Zoning: Residential One

Occupancy Code: Vacant Land

Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

Owner: CASH JOHN W JR

Tax Map #: 13C--1-H--1

Account #: 2359

Assessment Link: [Click Here](#)

Total Value: \$14,400

Land Value: \$14,400

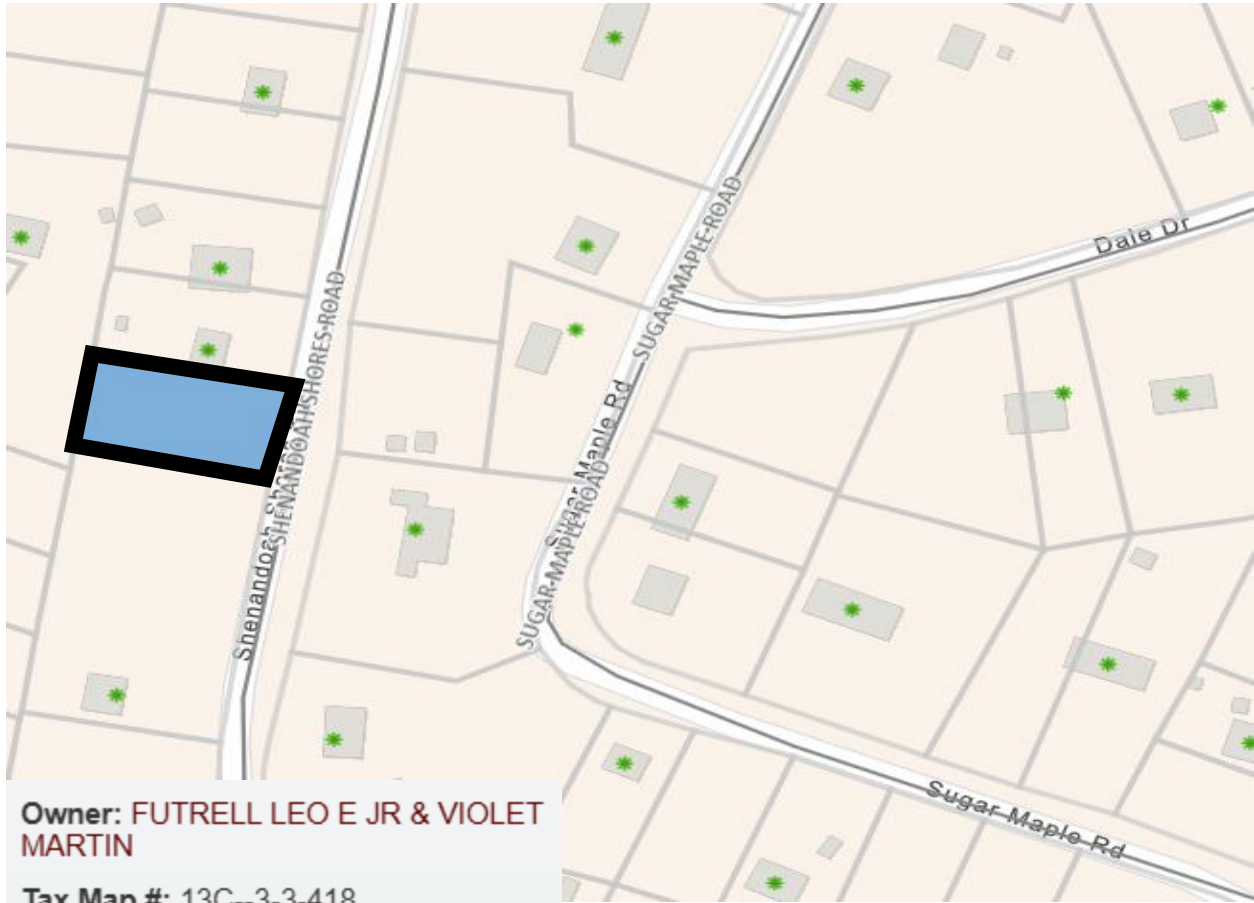
Improvement Value: N/A

Zoning: Residential One

Acres: 0.31

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Property N10
Leo E. Futrell, Jr. and Violet Martin



Owner: FUTRELL LEO E JR & VIOLET MARTIN

Tax Map #: 13C--3-3-418

Account #: 2675

Assessment Link: [Click Here](#)

Total Value: \$12,500

Land Value: \$12,500

Improvement Value: N/A

Zoning: Residential One

Acres: 0.275

Tax Map #: 13C--3-3-418

Account #: 2675

Total Acres (Includes all Sublots): 0.275

Zoning: Residential One

Occupancy Code: Vacant Land

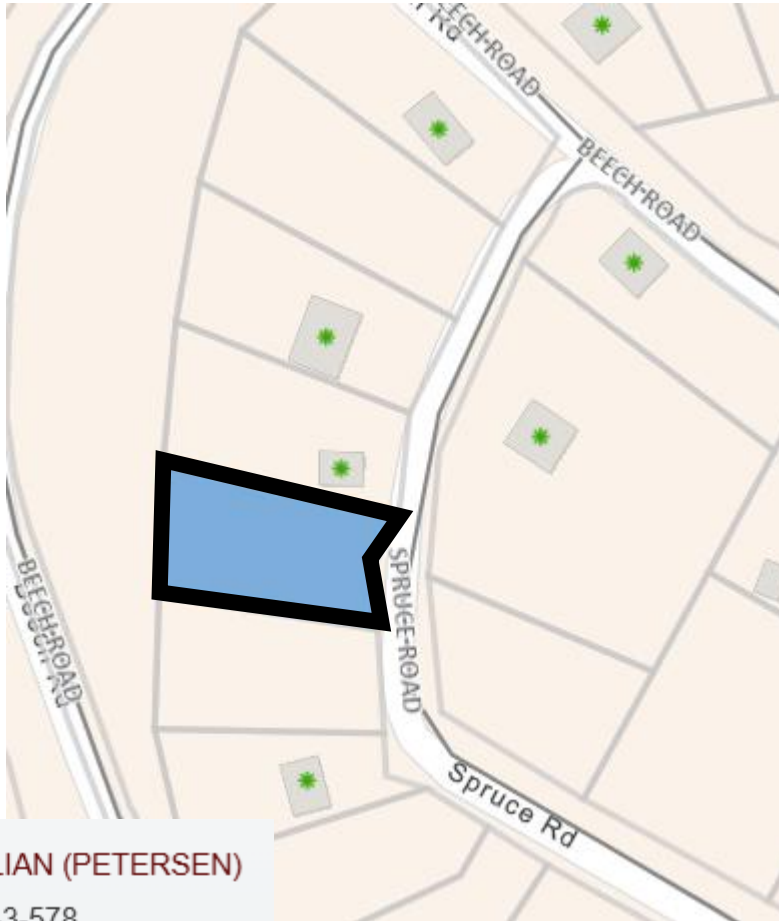
Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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Property N11
Lillian Laine (Petersen)



Owner: LAINE LILLIAN (PETERSEN)

Tax Map #: 13C--3-3-578

Account #: 2814

Assessment Link: [Click Here](#)

Total Value: \$16,100

Land Value: \$16,100

Improvement Value: N/A

Zoning: Residential One

Acres: 0.34

Tax Map #: 13C--3-3-578

Account #: 2814

Total Acres (Includes all Sublots): 0.34

Zoning: Residential One

Occupancy Code: Vacant Land

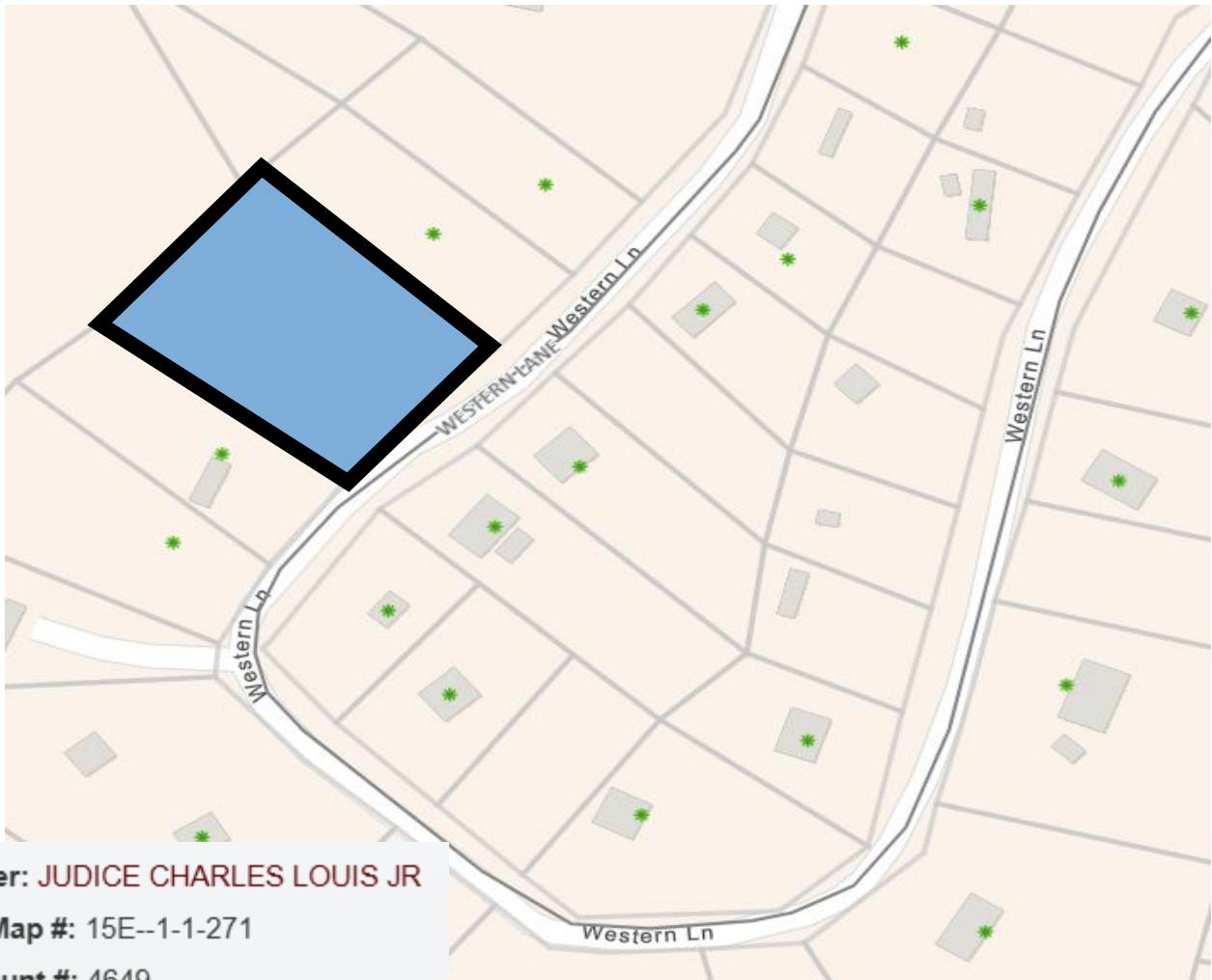
Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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Property N12
Charles Louis Judice, Jr.



Owner: JUDICE CHARLES LOUIS JR

Tax Map #: 15E--1-1-271

Account #: 4649

Assessment Link: [Click Here](#)

Total Value: \$28,100

Land Value: \$28,100

Improvement Value: N/A

Zoning: Residential One

Acres: 0.72

Tax Map #: 15E--1-1-271

Account #: 4649

Total Acres (Includes all Sublots): 0.72

Zoning: Residential One

Occupancy Code: Vacant Land

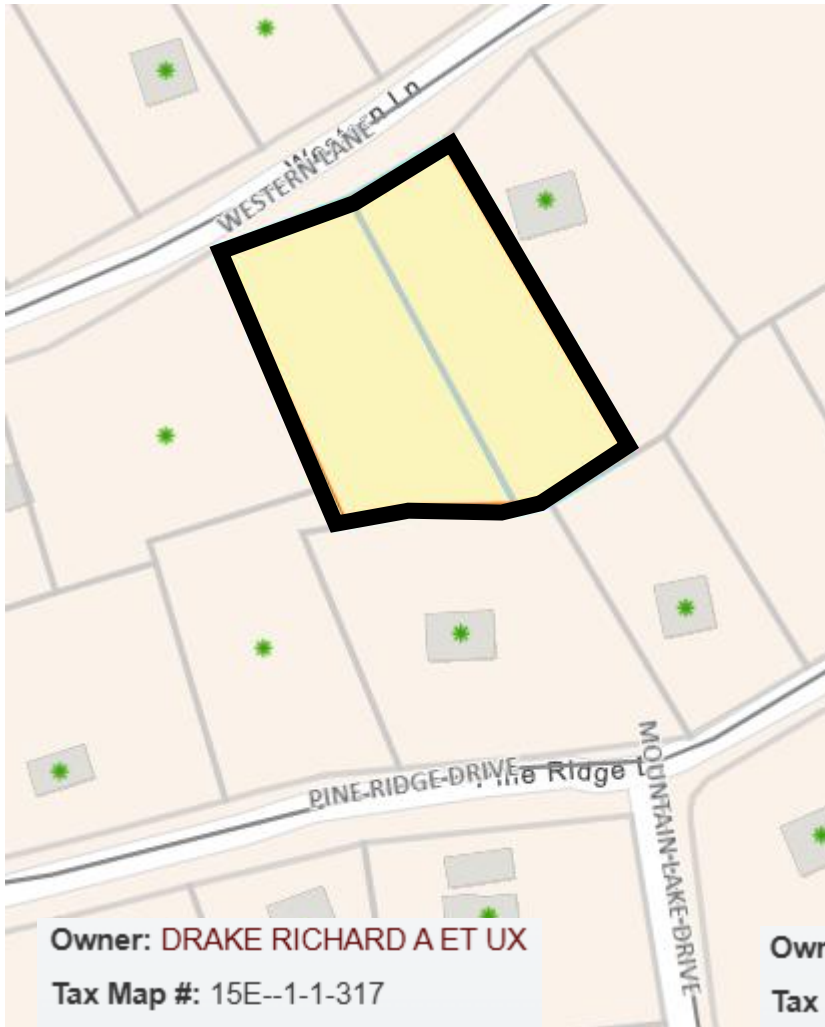
Magisterial Code: Shen Farms San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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Property N13
Richard A. Drake, et ux.



Tax Map #: 15E--1-1-317
Account #: 4696
Total Acres (Includes all Sublots): 0.59
Zoning: Residential One
Occupancy Code: Vacant Land
Magisterial Code: Shen Farms San Dist
Land Use: Single Family Suburb - Vac
School Zone: LFK Elem., WC Middle, WC High

Tax Map #: 15E--1-1---2A
Account #: 4376
Total Acres (Includes all Sublots): 0.52
Zoning: Residential One
Occupancy Code: Vacant Land
Magisterial Code: Shen Farms San Dist
Land Use: Single Family Suburb - Vac
School Zone: LFK Elem., WC Middle, WC High

Owner: DRAKE RICHARD A ET UX

Tax Map #: 15E--1-1-317

Account #: 4696

Assessment Link: [Click Here](#)

Total Value: \$26,300

Land Value: \$26,300

Improvement Value: N/A

Zoning: Residential One

Acres: 0.59

Owner: DRAKE RICHARD A ET UX

Tax Map #: 15E--1-1---2A

Account #: 4376

Assessment Link: [Click Here](#)

Total Value: \$25,300

Land Value: \$25,300

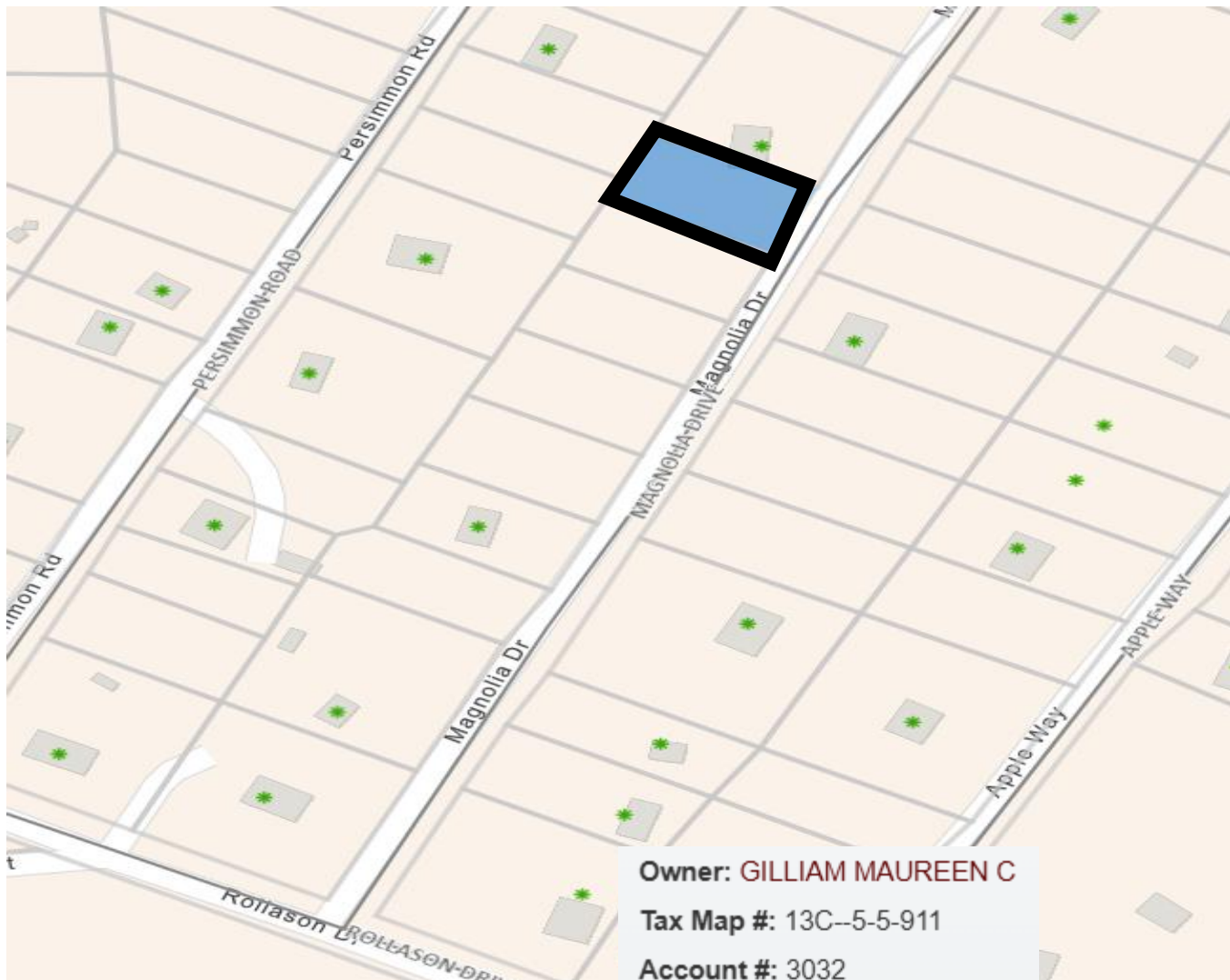
Improvement Value: N/A

Zoning: Residential One

Acres: 0.52

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Property N14
Maureen C. Gilliam



Tax Map #: 13C--5-5-911

Account #: 3032

Total Acres (Includes all Sublots): 0.265

Zoning: Residential One

Occupancy Code: Vacant Land

Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

Owner: GILLIAM MAUREEN C

Tax Map #: 13C--5-5-911

Account #: 3032

Assessment Link: [Click Here](#)

Total Value: \$11,900

Land Value: \$11,900

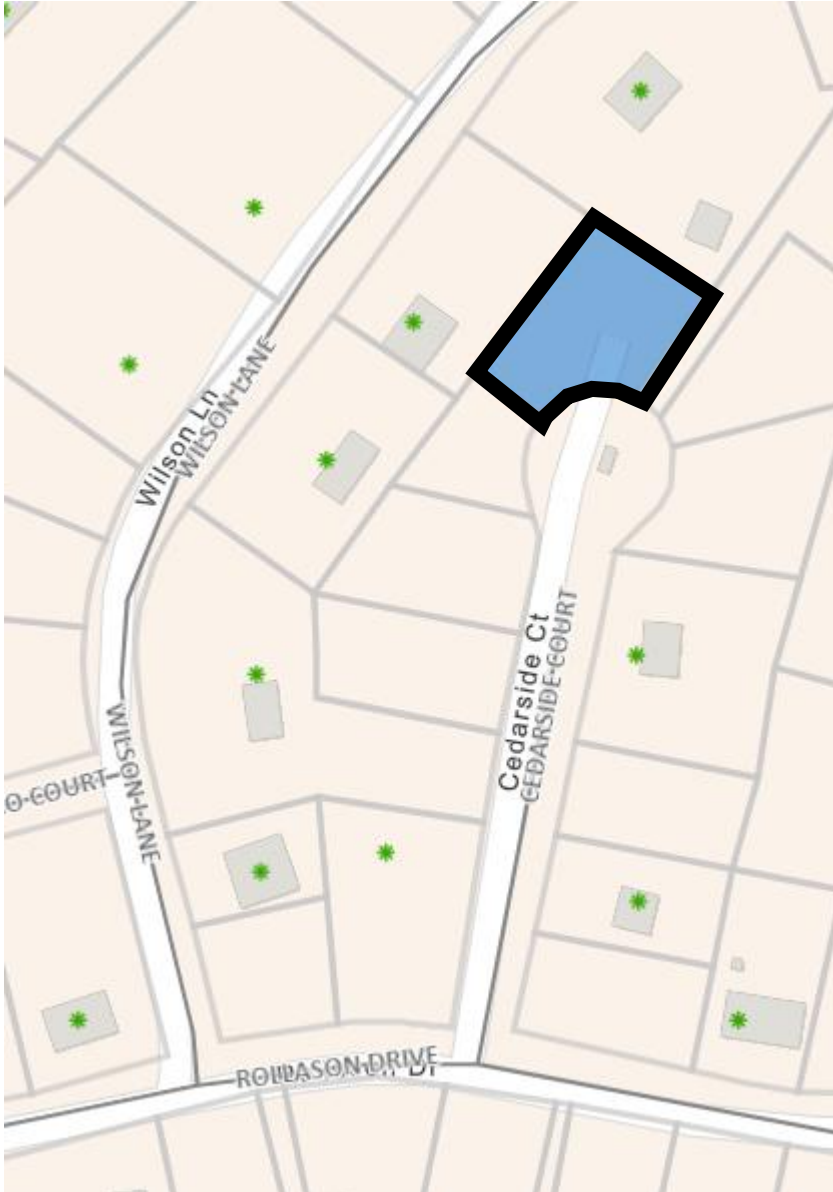
Improvement Value: N/A

Zoning: Residential One

Acres: 0.265

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Property N15
Paul F. and Jenneille M. German



Tax Map #: 13C--6-61155

Account #: 3267

Total Acres (Includes all Sublots): 0.22

Zoning: Residential One

Occupancy Code: Vacant Land

Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

Owner: GERMAN PAUL F & JENNEILLE M

Tax Map #: 13C--6-61155

Account #: 3267

Assessment Link: [Click Here](#)

Total Value: \$9,400

Land Value: \$9,400

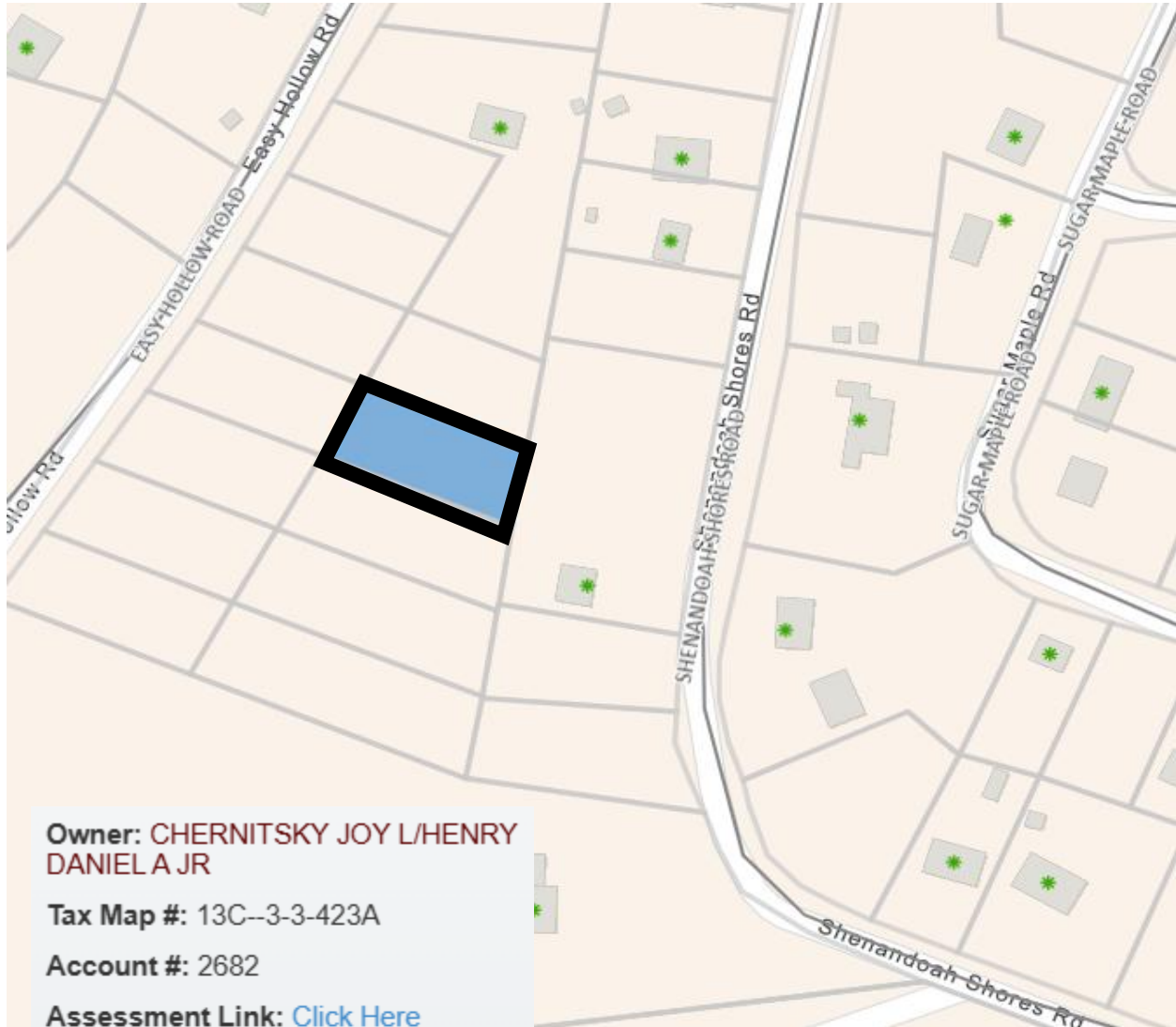
Improvement Value: N/A

Zoning: Residential One

Acres: 0.22

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 N16
Joy L. Chernitsky and Daniel A. Henry, Jr.



Owner: CHERNITSKY JOY L/HENRY
DANIEL A JR

Tax Map #: 13C--3-3-423A

Account #: 2682

Assessment Link: [Click Here](#)

Total Value: \$11,300

Land Value: \$11,300

Improvement Value: N/A

Zoning: Residential One

Acres: 0.254

Tax Map #: 13C--3-3-423A

Account #: 2682

Total Acres (Includes all Sublots): 0.254

Zoning: Residential One

Occupancy Code: Vacant Land

Magisterial Code: Shen Shores San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

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Property N17
Jesse Hawkins, et ux.



Owner: HAWKINS JESSE ET UX

Tax Map #: 23A--1-3--25

Account #: 15239

Assessment Link: [Click Here](#)

Total Value: \$6,400

Land Value: \$6,400

Improvement Value: N/A

Zoning: Residential One

Acres: 0.165

Tax Map #: 23A--1-3--25

Account #: 15239

Total Acres (Includes all Sublots): 0.165

Zoning: Residential One

Occupancy Code: Vacant Land

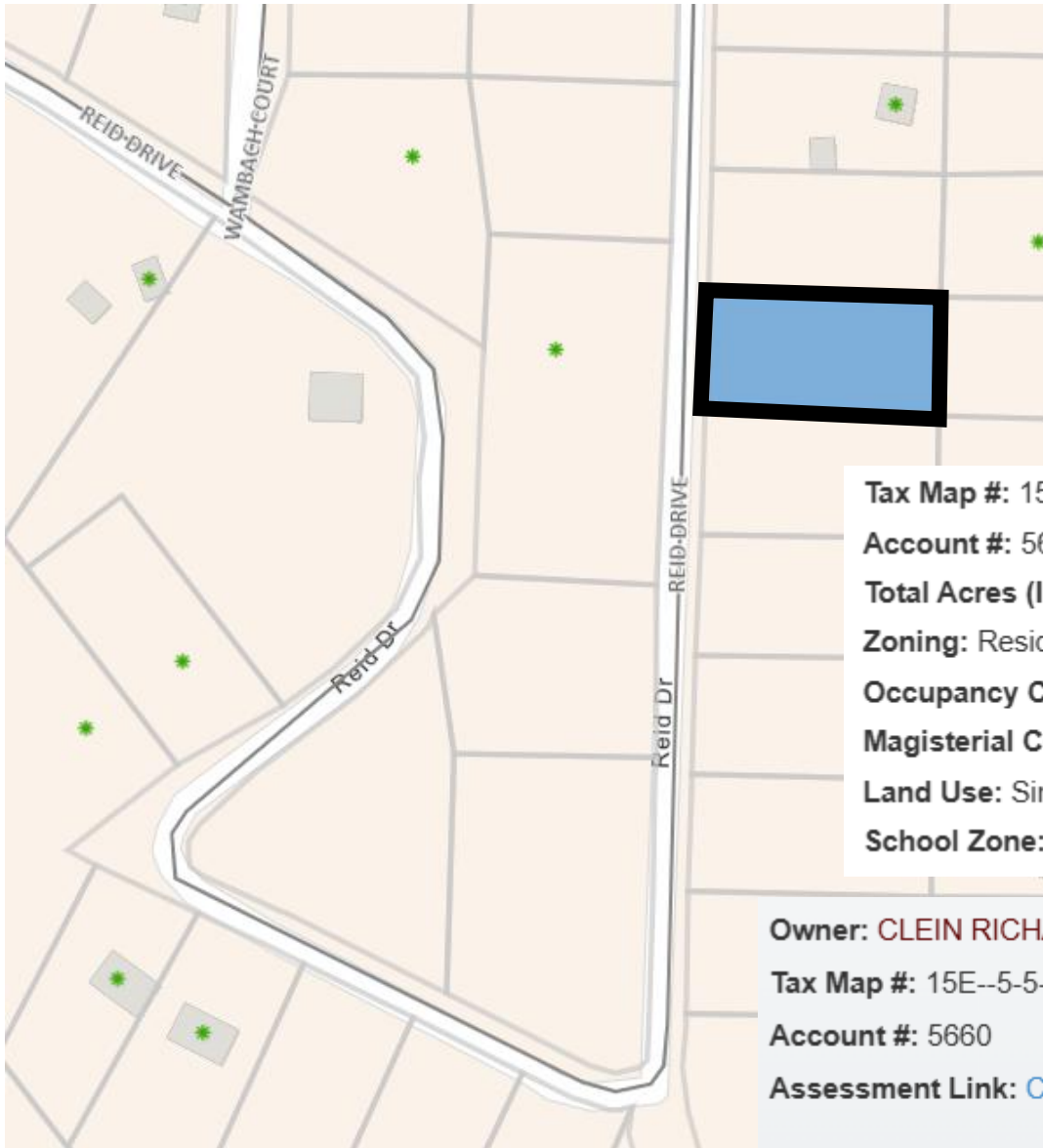
Magisterial Code: Skyland Est San Dist

Land Use: Single Family Suburb - Vac

School Zone: HJB Elem., WC Middle, WC High

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**Property N18
Richard B. Clein**



Tax Map #: 15E--5-5-626

Account #: 5660

Total Acres (Includes all Sublots): 0.42

Zoning: Residential One

Occupancy Code: Vacant Land

Magisterial Code: Shen Farms San Dist

Land Use: Single Family Suburb - Vac

School Zone: LFK Elem., WC Middle, WC High

Owner: CLEIN RICHARD B

Tax Map #: 15E--5-5-626

Account #: 5660

Assessment Link: [Click Here](#)

Total Value: \$20,600

Land Value: \$20,600

Improvement Value: N/A

Zoning: Residential One

Acres: 0.42

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