

**NOTICE OF PUBLIC AUCTION  
SPECIAL COMMISSIONER’S SALE OF REAL ESTATE  
COUNTY OF RUSSELL, VIRGINIA**

Pursuant to the terms of those certain Decrees of Sale entered in the Circuit Court of County of Russell, the undersigned Special Commissioner will offer for sale at a simulcast (with online and in person bidding) public auction the following described real estate at the **Russell County Community Room, 136 Highland Drive, Lebanon, Virginia 24266, on March 20, 2026 at 11:00am.**

The sale of such property is subject to the terms and conditions below, and any term or conditions which may be subsequently posted or announced by 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
J1	James Boardwine	62L-IA-691C	158720	2966 Hayters Gap Rd; Elk Garden Estates; Portion of Lot 2 & Unnumb Lot
J2	Harold Hess & Jeanette Hess	68R-SA-2790A	158910	901 Lynn Springs Rd; Swords Creek Lot
J3	<del>Randall Honaker &amp; Joyee Honaker</del> <b>REMOVED</b>	<del>67R-IB-2200A</del> <b>REMOVED</b>	<del>158858</del> <b>REMOVED</b>	<del>135 Perry Dr; unimproved; unk acreage</del> <b>REMOVED</b>
J4	Michael Musick & Reona Kay Musick	76L-1217	159024	Thompson Creek; 2.0 acres, more or less
J5	<del>Louis W Ray &amp; Anna Ruth Ray</del> <b>REDEEMED</b>	<del>120L-1304</del> <b>REDEEMED</b>	<del>467869</del> <b>REDEEMED</b>	<del>5869 Clinch Mountain Rd; Naomi Dorton Property; 51.0 acres, more or less</del> <b>REDEEMED</b>
J6	Willard Joneth Skeens	158R-1821	158355	Crooked Branch; 1.75 acres, more or less
J6	Willard Joneth Skeens	158R-1823	158355	377 Crooked Branch Rd; Fraley Land; 0.5 acres, more or less
J7	Cedar Ridge Truck Parts, Inc	37R-194B	677352	24018 US Highway 19; Tract #3; 1.31 acres, more or less

**GENERAL TERMS OF SALE:** All sales are subject to confirmation by the Circuit Court. The Special Commissioner 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 any information contained in 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 all funds paid as liquidated damages to cover attorney's fees of \$2,500 and auctioneer fees of \$1,000, with any remaining amount go to the locality to cover additional costs of resale. Failure to make a timely or sufficient deposit also makes the high bidder liable for these fees, plus resale costs and deficiencies.

**PAYMENT TERMS:** The highest bidder shall make a deposit in the amount of twenty-five percent (25%) or One Thousand Dollars (\$1,000.00), whichever is higher, **along with a 10% buyer's premium, subject to a minimum of \$150, added to the final bid.** Bids which are less than One Thousand Dollars (\$1,000.00) shall be paid in full at the time of the auction. Deposits shall not exceed Twenty Thousand Dollars (\$20,000) per parcel. Such sum shall be held by the Special Commissioner and credited towards the purchase price following confirmation of the sale. Subsequent taxes will be prorated from the auction date, and the highest bidder will be responsible for taxes from that date forward.

The balance of the purchase price and recording costs for deed recordation shall be deposited by the highest bidder with the Special Commissioner within fifteen (15) days of confirmation of the sale by the Court.

**Terms applicable to In-Person Bidders ONLY:** The deposit and buyer's premium are due at the close of the auction. All payments must be made in the form of personal 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 **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) 608-0619 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 deposit and buyer's premium must be received in full within seven (7) days following the auction closing (no later than March 27, 2026).** 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 and you may not be a Defendant in any pending delinquent tax matter. Questions concerning the registration and bidding process should be directed to the Auctioneer online at [mitchellauctionfirm.com](http://mitchellauctionfirm.com), by email to [mark@mitchellauctionfirm.com](mailto:mark@mitchellauctionfirm.com) or by phone to Mark Mitchell, at (276) 608-0619. Questions concerning the property subject to sale should be directed to TACS online at [www.taxva.com](http://www.taxva.com), by email to [taxsales@taxva.com](mailto: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

At that certain real estate tax sale which closed on Friday, March 20, 2026, the undersigned was the highest bidder on the real estate described below, for a bid price of \$\_\_\_\_\_.

**Case Name:** County of Russell v. \_\_\_\_\_ (**Case No.** \_\_\_\_\_)

**Tax Map Number:**

**Account Number:**

# SAMPLE CONTRACT

**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 Russell, 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 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 (June 9, 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.

_____ <b>Signature</b>	_____ 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 20th day of March, 2026, 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

J1	James Boardwine	Tax Map Number 62L-IA-691C	2966 Hayters Gap Rd
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Legal Description	ELK GARDEN ESTATES PORTION OF LOT 2 & UNNUMB LOT
Deed Book	336
Deed Page	299
Acres	0
Improvement Value	\$37,600
Land Value	\$10,000

Exterior	Interior	Site
<b>Construction:</b> WOOD FRAME	<b>No. Rooms:</b> 6	<b>Street:</b> PAVED
<b>Exterior Walls:</b> FRAME	<b>No. Bedrooms:</b> 2	<b>Street:</b> PUBLIC
<b>Foundation:</b> CINDER	<b>No. Baths:</b> 1F / 0H	<b>Utilities:</b> SEPTIC
<b>Roofing:</b> ASPHALT GABLE	<b>Floors:</b> CARPET	<b>Utilities:</b> WELL
	<b>Floors:</b> HARDWOOD	<b>Acreage:</b> 0.000
	<b>Interior:</b> SHEET ROCK	<b>Year Built:</b> 1981
		<b>Stories:</b> 1.00
		<b>Air Condition:</b>



**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.

J2	Harold Hess & Jeanette Hess	Tax Map Number 68R-SA-2790A	901 Lynn Springs Rd
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Legal Description	SWORDS CREEK LOT
Deed Book	296
Deed Page	307
Acres	0
Improvement Value	\$11,000
Land Value	\$6,000

Exterior	Interior	Site
Construction:	No. Rooms: 0	Street:
Exterior Walls:	No. Bedrooms: 0	Street:
Foundation:	No. Baths: 0F / 0H	Utilities:
Roofing:	Floors:	Utilities:
	Floors:	Acres: 0.000
	Interior:	Year Built: 0
		Stories: 0.00
		Air Condition:

Mthd	Cls	Land Description	Grd	Unit Size	Dept	Rate	Adj	Value
L	1	HOMESITE	C	1	0.00	0.00	0.00	6000

Improvement	Length	Width	Condition	Deprc.	Total Value
M/H PORCH					1000
M/H PORCH					600
PATIO					100
MH HOOKUP					4200
STORAGE FRAME					600
STORAGE FRAME					500

Description	Story	Size	Class	Factor	Rate	Value
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REMOVED

J3	Randall Honaker & Joyce Honaker	Tax Map Number 67R-IB-2200A	135 Perry Dr.
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Parcel ID	67RIB2200A
Tax ID	2200A
Owner Name	
Owner Address 1	
Owner Address 2	0 0
Legal Description	
Deed Book	
Deed Page	0
Acres	0
Improvement Value	\$0
Land Value	\$0



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J4	Michael Musick & Reona Kay Musick	Tax Map Number 76L-1217	Thompson Creek
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Parcel ID	76L1217
Tax ID	1217
Owner Name	MUSICK MICHAEL HAROLD & REONA
Owner Address 1	
Owner Address 2	0 0
Legal Description	THOMPSON CREEK
Deed Book	287
Deed Page	159
Acres	2
Improvement Value	\$0
Land Value	\$9,600



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REDEEMED

J5	Louis W Ray & Anna Ruth Ray	Tax Map Number 120L-1304	5869 Clinch Mountain Rd.
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Parcel ID	120L1304
Tax ID	1304
Owner Name	RAY LOUIS W OR ANNA RUTH
Owner Address 1	5869 CLINCH MTN RD
Owner Address 2	LEBANON VA 24266 5563
Legal Description	NAOMI DORTON PROPERTY
Deed Book	386
Deed Page	221
Acres	51
Improvement Value	\$224,200
Land Value	\$108,000

Exterior	Interior	Site
<b>Construction:</b> WOOD FRAME	<b>No. Rooms:</b> 7	<b>Street:</b> GRAVEL
<b>Exterior Walls:</b> VINYL SIDE	<b>No. Bedrooms:</b> 3	<b>Street:</b> PAVED
<b>Foundation:</b> BRICK	<b>No. Baths:</b> 2F / 0H	<b>Utilities:</b> SEPTIC
<b>Roofing:</b> METAL	<b>Floors:</b> CARPET	<b>Utilities:</b> WELL
GABLE	<b>Floors:</b> VINYL	<b>Acreage:</b> 51.000
	<b>Interior:</b> DRYWALL	<b>Year Built:</b> 1999
		<b>Stories:</b> 1.00
		<b>Air Condition:</b> y



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J6 Parcel 1	Willard Joneth Skeens	Tax Map Number 158R-1821	Crooked Branch
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Parcel ID	158R1821
Tax ID	1821
Owner Name	SKEENS WILLARD JONETH
Owner Address 1	85 RIVER RD
Owner Address 2	CASTLEWOOD VA 24224 0
Legal Description	CROOKED BRANCH
Deed Book	0413
Deed Page	134
Acres	1.75
Improvement Value	\$6,100
Land Value	\$15,100



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J6 Parcel 2	Willard Joneth Skeens	Tax Map Number 158R-1823	377 Crooked Branch Rd
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Parcel ID	158R1823
Tax ID	1823
Owner Name	SKEENS WILLARD JONETH
Owner Address 1	85 RIVER RD
Owner Address 2	CASTLEWOOD VA 24224 0
Legal Description	FRALEY LAND
Deed Book	413
Deed Page	134
Acres	0.5
Improvement Value	\$0
Land Value	\$1,400



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J7	Cedar Ridge Truck Parts, Inc.	Tax Map Number 37R-194B	24018 US Highway 19
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Parcel ID	37R194B
Tax ID	194B
Owner Name	CEDAR RIDGE TRUCK PARTS INC
Owner Address 1	PO BOX 1615
Owner Address 2	LEBANON VA 24266 0
Legal Description	TRACT #3
Deed Book	0758
Deed Page	348
Acres	1.31
Improvement Value	\$111,700
Land Value	\$30,000



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*Russell County*  
VIRGINIA

*"The Heart of Far Southwest Virginia"*

**tacs**

TAXING AUTHORITY  
Consulting Services, PC