

**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 the **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 terms or conditions which may be 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
N1	James C & Virginia Gordon	158R-SB-1806	158369	4450 Red Oak Ridge Rd; Eastern Part of Lots 13,14 & 16
N2	Jason Lee Gullett & Thomas Christopher Wyatt	160R-II-2489	158489	1368 Straight Hollow Rd; Lot 413 Subd J
	Jason Lee Gullett & Thomas Christopher Wyatt	160R-II-2490	158489	Straight Hollow Rd; Lot 414 Subd J
	Jason Lee Gullett & Thomas Christopher Wyatt	160R-II-2491	158489	1406 Staright Hollow Rd; Lot 415 Subd J
N3	Jason Lee Gullett & Thomas Christopher Wyatt	160R-II-2488	814192	1336 Straight Hollow Rd; Lot 412 Subd J
	Jason Lee Gullett & Thomas Christopher Wyatt	160R-II-2487	814192	Unmapped; Subd J
N4	William Harold Robinette	68R-SA-2791H	158911	Buckles Land Lot
N5	Judy Nash Stinson	105R-IA-2976	157685	River Mountain Rd; Daugherty Cave Subv Lots 5,5A,6,6A,7,7A
N6	Jimmy A Marshall Estate	156R-E-2880	468300	173 Red Oak Ridge Rd; Rose Hill Lot ENLG 4
N7	Aaron William Dye	69L-1694A	677890	291 Strouth Crk; Long Branch; 0.5 acres, more or less
N8	Ronald G Flanary & Virginia I Flanary	157L-272IC	677831	River Rd; Castlewood; 0.528 acres, more or less
N9	Debra Kay Owens	76R-314	699556	Town of Honaker; 415 Heritage Dr; Garden Road Lot; 0.07 acres, more or less

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 all funds paid as liquidated damages to cover attorney's fees of \$750 and auctioneer fees of \$250, 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 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 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 **mittchellauctionfirm.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 full balance due must be received 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. Questions concerning the registration and bidding process should be directed to the Auctioneer online at mittchellauctionfirm.com, by email to mark@mittchellauctionfirm.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, 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 Friday, March 20, 2026, 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 (March 20, 2026). 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

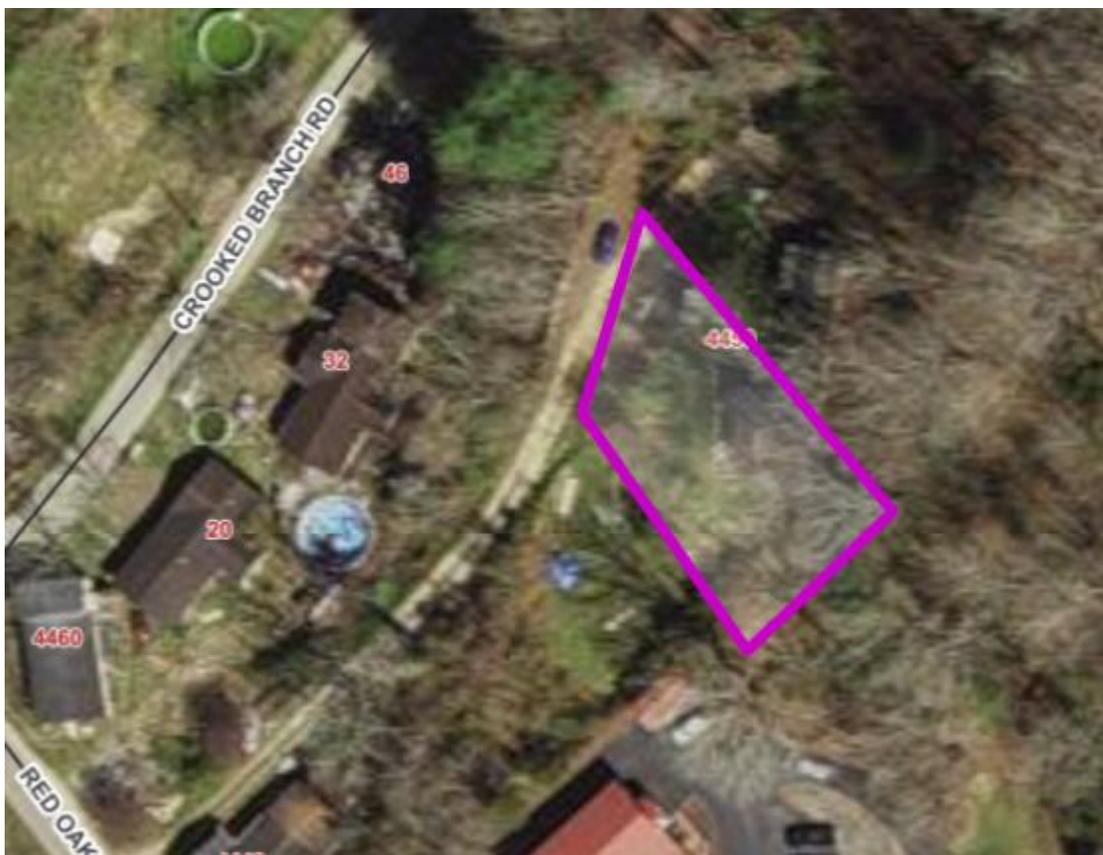
CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 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

N1	James C & Virginia Gordon	Tax Map Number 158R-SB-1806	4450 Red Oak Ridge Rd
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Parcel ID	158RSBI806
Tax ID	1806
Owner Name	GORDON JAMES C & VIRGINIA
Owner Address 1	P O BOX 621
Owner Address 2	ST PAUL VA 24283 0
Legal Description	EASTERN PART OF LOTS 13, 14 & 16
Deed Book	0000
Deed Page	6
Acres	0
Improvement Value	\$0
Land Value	\$3,000



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 Parcel 1	Jason Lee Guller & Thomas Christopher Wyatt	Tax Map Number 160R-II-2489	1368 Straight Hollow Rd
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Parcel ID	160RII2489
Tax ID	2489
Owner Name	GULLETT JASON LEE OR THOMAS
Owner Address 1	21 ROCKY HOLLOW ROAD
Owner Address 2	DANTE VA 24237 0
Legal Description	LOT 413 SUBD. J.
Deed Book	0859
Deed Page	506
Acres	0
Improvement Value	\$0
Land Value	\$4,000



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N2 Parcel 2	Jason Lee Guller & Thomas Christopher Wyatt	Tax Map Number 160R-II-2490	Straight Hollow Rd
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Parcel ID	160RII2490
Tax ID	2490
Owner Name	GULLETT JASON LEE OR THOMAS
Owner Address 1	21 ROCKY HOLLOW ROAD
Owner Address 2	DANTE VA 24237 0
Legal Description	LOT 414 SUBD. J.
Deed Book	0859
Deed Page	506
Acres	0
Improvement Value	\$0
Land Value	\$500



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N2 Parcel 3	Jason Lee Guller & Thomas Christopher Wyatt	Tax Map Number 160R-II-2491	1406 Straight Hollow Rd
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Parcel ID	160R112491
Tax ID	2491
Owner Name	GULLETT JASON LEE OR THOMAS
Owner Address 1	21 ROCKY HOLLOW ROAD
Owner Address 2	DANTE VA 24237 0
Legal Description	LOT 415 SUBD. J.
Deed Book	0859
Deed Page	506
Acres	0
Improvement Value	\$500
Land Value	\$4,000



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N3	Jason Lee Guller & Thomas Christopher Wyatt	Tax Map Number 160R-II-2488	1336 Straight Hollow Rd
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Parcel ID	160R112488
Tax ID	2488
Owner Name	GULLETT JASON LEE OR THOMAS
Owner Address 1	21 ROCKY HOLLOW RD
Owner Address 2	DANTE VA 24237 0
Legal Description	LOT 412 SUBV. J
Deed Book	0859
Deed Page	501
Acres	0
Improvement Value	\$4,000
Land Value	\$4,000



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N3	Jason Lee Guller & Thomas Christopher Wyatt	Tax Map Number 160R-II-2487	Unmapped
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****UNMAPPED ON GIS****

N4	William Harold Robinette	Tax Map Number 68R-SA-2791H	Buckles Land Lot
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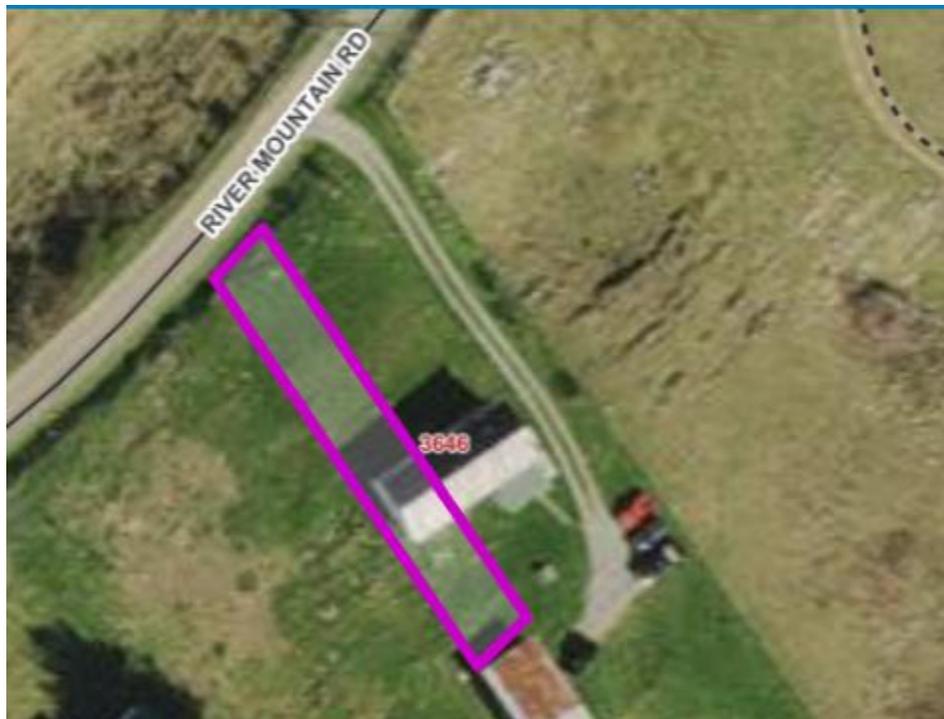
Parcel ID	68RSA2791H
Tax ID	2791H
Owner Name	ROBINETTE WILLIAM HAROLD C O MRS JOHN D DYE
Owner Address 1	4506 N DOVER ST
Owner Address 2	CHICAGO IL 60640 5529
Legal Description	BUCKLES LAND LOT
Deed Book	227
Deed Page	538
Acres	0
Improvement Value	\$0
Land Value	\$4,000



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N5	Judy Nash Stinson	Tax Map Number 105R-IA-2976	River Mountain Rd
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Parcel ID	105RIA2976
Tax ID	2976
Owner Name	STINSON JUDY NASH
Owner Address 1	89 RASNAKE PARK CIRCLE
Owner Address 2	LEBANON VA 24266 0
Legal Description	DAUGHERTY CAVE SUBV LOTS 5,5A,6,6A,7,7A
Deed Book	358
Deed Page	410
Acres	0
Improvement Value	\$0
Land Value	\$12,000



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N6	Jimmy A Marshall Estate	Tax Map Number 156R-E-2880	173 Red Oak Ridge Rd. Rose Hill Lot ENLG 4
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Parcel ID	156RE2880
Tax ID	2880
Owner Name	MARSHALL JIMMY A ESTATE
Owner Address 1	4393 BRUSHY RIDGE RD
Owner Address 2	NORA VA 24272 7026
Legal Description	ROSE HILL LOT ENLG 4
Deed Book	0000
Deed Page	16
Acres	0
Improvement Value	\$0
Land Value	\$8,000



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N7	Aaron William Dye	Tax Map Number 69L-1694A	291 Strouth Crk
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Parcel ID	69L1694A
Tax ID	1694A
Owner Name	DYE AARON WILLIAM
Owner Address 1	P O BOX 361
Owner Address 2	SWORDS CREEK VA 24649 0
Legal Description	LONG BRANCH
Deed Book	448
Deed Page	574
Acres	0.5
Improvement Value	\$7,600
Land Value	\$4,500



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N8	Ronald G Flanary & Virginia I Flanary	Tax Map Number 157L-2721C	River Rd
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Parcel ID	157L2721C
Tax ID	2721C
Owner Name	FLANARY RONALD G OR VIRGINIA Q
Owner Address 1	2120 KNOLL CREST DRIVE
Owner Address 2	CHRISTIANSBURG VA 24073 9712
Legal Description	CASTLEWOOD
Deed Book	324
Deed Page	749
Acres	0.528
Improvement Value	\$0
Land Value	\$6,000



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N9	Debra Kay Owens	Tax Map Number 76R-314	Town of Honaker; 415 Heritage Dr
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Legal Description	GARDEN ROAD LOT
Deed Book	720
Deed Page	569
Acres	0.07
Improvement Value	\$10,000
Land Value	\$4,000

Exterior	Interior	Site
Construction: WOOD FRAME	No. Rooms: 0	Street: PAVED
Exterior Walls: ALUMINUM	No. Bedrooms: 0	Street:
Foundation: CINDER	No. Baths: 0F / 0H	Utilities: PUB SEWER
Roofing: METAL	Floors: CARPET	Utilities: PUB WATER
GABLE	Floors:	Acreage: 0.070
	Interior: PANELING	Year Built: 1900
		Stories: 1.00
		Air Condition: N



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Russell County
VIRGINIA

"The Heart of Far Southwest Virginia"

tacs

TAXING AUTHORITY
Consulting Services, PC