



HIGH BALANCE, BUSINESS, AND PROBLEM DEBTORS

April 2026 Client Training



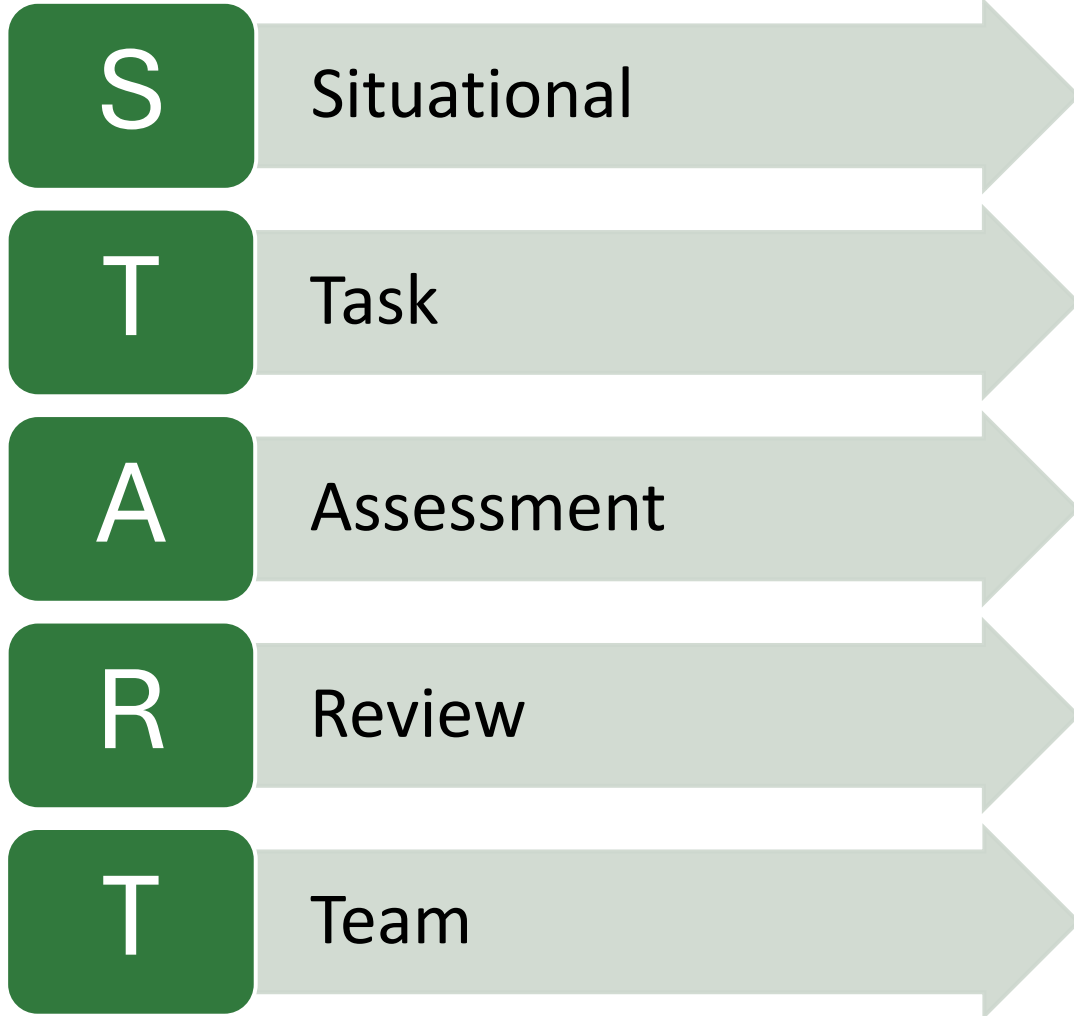
TAXING AUTHORITY
CONSULTING SERVICES, P.C.

WHAT DEBTORS ARE WE TALKING ABOUT?

- High balance debtors
- Businesses
 - Personal property
 - Business license taxes
- Trust taxes
 - Meals
 - Transient Occupancy/Lodging
- Miscellaneous & problem debtors



START COLLECTIONS



WHAT MAKES US DIFFERENT

Manage daily
accounts by
assigned localities

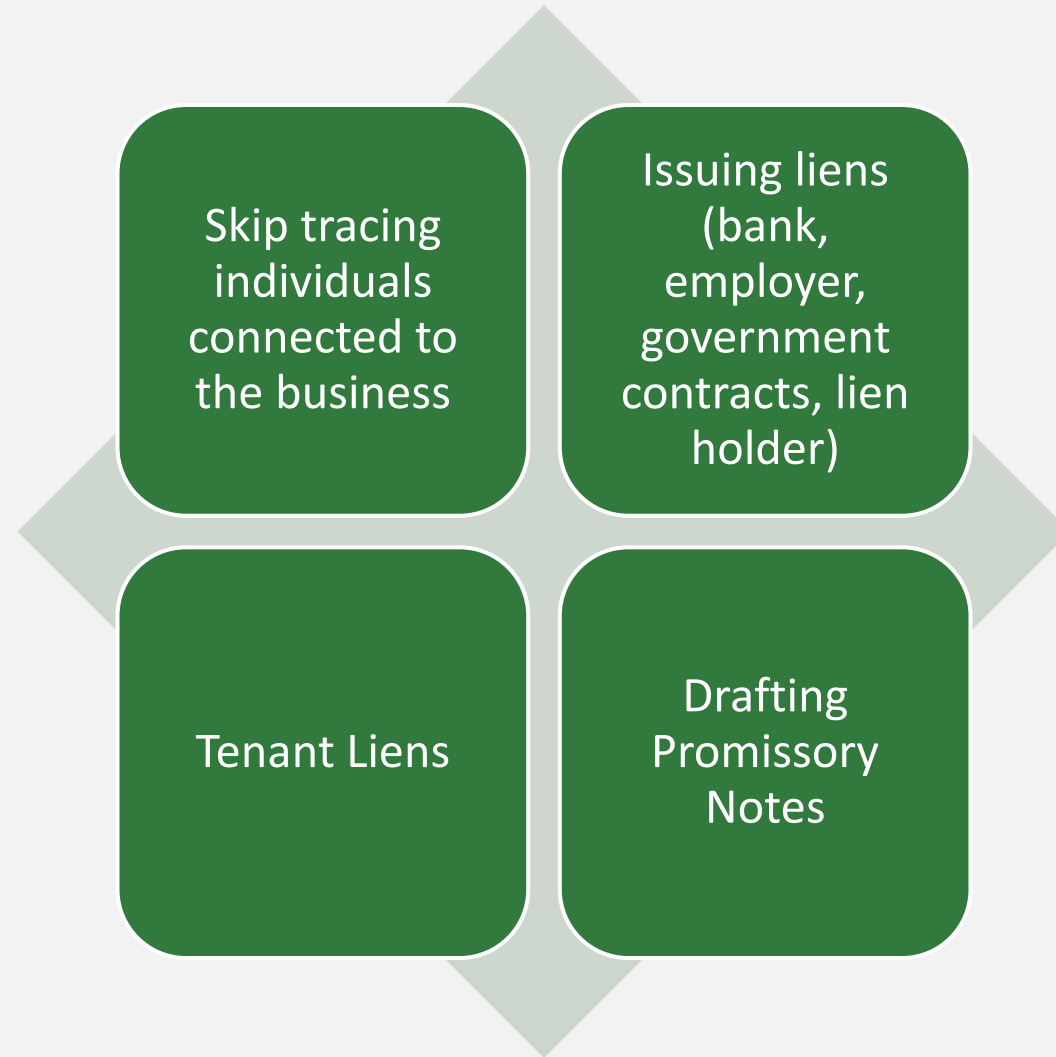
Allows us to be
familiar with the
accounts,
taxpayers, and
clients

Build long-term
relationship with
taxpayers

Attend summons
alongside
attorneys

Recommend
accounts for
litigation

WHAT IS DEEP RESEARCH



DEEP SKIP TRACING TECHNIQUES



Identify and contact
business owners,
managers, and employees



Use tools such as SCC,
GIS, social media, federal
pay, CLEAR, and DMV
access



Locate lien sources

DMV ACCESS



Virginia Department of Motor Vehicles
P.O. Box 27142 Richmond, Va. 23269-0001

TRANSCRIPT OF OFFICIAL CERTIFIED VEHICLE RECORD AS OF 04/29/2025 16:50:48:1
BY GERALD F. LACKEY, PH.D., COMMISSIONER PAGE: 1

RSN FOR REQ: TAX COLLECTION

REQUESTED FOR:

TAXING AUTHORITY CONSULTING SERVICES PC
PO BOX 31800
HENRICO VA 23294-1800

USER ID: G9611C
LOC: 133

REQUESTED BY:

TAXING AUTHORITY CONSULTING SERVICES PC
PO BOX 31800
HENRICO VA 23294-1800

USE AGREE #: 9611

INFORMATION PROVIDED BY REQUESTOR: 68575328

VEHICLE OWNER(S) - NAME/ADDRESS:

[REDACTED]
[REDACTED]
[REDACTED]

VEHICLE TITLE INFORMATION:

TITLE NO: [REDACTED]	VEHICLE MAKE: KM
TITLE EST DT: 07/31/2015	BODY TYPE: TRL
PURCHASE DT: 07/01/2015	MODEL: 0910038TEPX
VEHICLE YEAR: 2009	VIN: [REDACTED]
EMPTY/GROSS WGT: 4,010/14,000	GVWR/GCWR:
ODOMETER: NA	ODOMETER TYPE:
SALES PRICE: 6,000.00	SALES TAX PD: 246.00
DLR PROC:	PROC TAX:
DISPOSITION:	DISPOSITION DT:
NCIC CHECKED: NO	REPLICA ASSEMBLY YEAR: 0000
OWNERSHIP DOC: VIRGINIA	
DEALER: INDIVIDUAL	
CURRENT VCO: YELLOW/	
ORIGINAL VCO: YELLOW/	
PPTR VEHICLE USE:	
GARAGE JURIS: MANASSAS	

- Review vehicle ownership and history
- Identify potential lien sources and lien holders
- Confirm or update taxpayer addresses

LIEN1: STAT DT:10/29/2021 TYPE:SUP

PNC BANK NA

101 NORTHGATE DR STE 102

WAXAHACHIE TX 75165

FILING DATE: 06/01/2021

FEDERAL PAY & PPP LOAN DATA

- Confirm business operations
- Identify viable lien sources

\$ PPP Loan Information Loan # [REDACTED]

Loan Size:	Jobs Retained:	Loan Approved:	Loan Status:	Lender:
\$23,900	13	2020-04-16	Paid in Full or Forgiven	The Bank of Southside Virginia

[REDACTED] LLC in Petersburg, VA received a Paycheck Protection Loan of \$23,900 through The Bank of Southside Virginia, which was approved in April, 2020.

This loan's status is reported by the SBA as "Paid in Full", which includes both loans repaid and those fully forgiven from repayment under PPP guidelines. The loan's status was last updated by the SBA in March, 2021.

A Check payment of **\$17,545.64** posted to 5 accounts (20-16389-14160-15,21-16389-14387-14,20-16389-14246-7,21-16389-14326-14,20-16389-14068-8) | Post date: 1/19/2022 | Document number: [REDACTED] Payment Source: **Bank of Southside Virginia**

TENANT LIENS

Tenants have 21 days to respond

Multiple liens can be issued simultaneously

Great motivational trigger

tacs

Taxing Authority Consulting Services, P.C.
Attorneys At Law

P.O. Box 31800 • Henrico • Virginia • 23294-1800
(804) 545-2500 • Fax (804) 612-0284 • liens@taxva.com

October 31, 2023

[REDACTED]

Jurisdiction: Fairfax County DTA

Amount Due: \$80,398.87; TACS # 820128

RE: Lien Issued Against Rent Paid To: [REDACTED]

Dear Tenant:

Pursuant to § 58.1-3952 of the Code of Virginia, this office has placed a lien for delinquent taxes or other charges against the rent that you pay monthly. You are to forward a check for your monthly rent, up to a maximum of the amount listed above to this office when your monthly rent is next due.

If the amount of rent you pay is less than the amount due shown above, you must pay the full amount of your rent to our office and continue to do so until the amount due is paid in full. If your rental payment is greater than the amount due, you must forward the amount due shown above to this office, and send the balance of your monthly payment to the landlord with a copy of this letter. Under Virginia law, the amount you send to this office is a credit against your rent payment.

Please indicate in the spaces below, your current monthly rent payment, and the amount you are forwarding to this office. Please return a signed copy of the attached certification with your check made payable to Fairfax County DTA.

Compliance with this lien will not affect your credit rating and is not a judgment against you. If you have any questions, or have no obligation to the landlord at this time, please call our office at (804) 545-2500, between the hours of 8:30 a.m. and 5:30 p.m., Monday through Friday or e-mail us at liens@taxva.com

Respectfully,

Taxing Authority Consulting Services, P.C.

CERTIFICATION

I, _____ (print your name/firm's name), hereby certify that my current monthly rent is \$ _____. I have enclosed a check in the amount of \$ _____. Because of the lien served on me, I understand that my payment counts toward my obligation to my landlord for this month.

PROMISSORY NOTES

- Signed legal document
- Includes a Confession of Judgement clause
- Establishes personal liability
- Protects the debt beyond the Statute of Limitations

PROMISSORY NOTE AND CONFESSED JUDGMENT

IMPORTANT NOTICE: THIS INSTRUMENT CONTAINS A CONFESSION OF JUDGMENT PROVISION WHICH CONSTITUTES A WAIVER OF IMPORTANT RIGHTS YOU MAY HAVE AS A DEBTOR AND ALLOWS THE CREDITOR TO OBTAIN A JUDGMENT AGAINST YOU WITHOUT ANY FURTHER NOTICE.

FOR VALUE AND CONSIDERATION RECEIVED, the receipt and sufficiency of which is hereby acknowledged, [REDACTED] (a Virginia business) and [REDACTED] as Responsible Officer of [REDACTED] INC and in her individual capacity (together, "Debtors"), concede that certain taxes regarding TACS Account Number 979178 are due and payable to the, City of Norfolk Treasurer Virginia, and hereby promise to pay to the order of the City of Norfolk Treasurer the sum of \$87,077.17 (as of 01/13/2025) plus any additional accrued interest at the rate set by Ordinance until the balance is paid in full. Debtors acknowledge that said amount constitutes taxes, penalties, interest, and attorney's fees pursuant to Va. Code Ann. § 58.1-3958 (the "Tax Debt"). Note that through an audited review of business records, the locality may reduce or otherwise modify this amount.

The Tax Debt shall be due and payable according to the Payment Schedule attached hereto.

It is understood that if the amount of the Tax Debt referenced above is in dispute, that Debtors will present the City of Norfolk Treasurer with all documentation necessary to modify the Tax Debt. If any modification occurs as the result of Debtors' dispute, this Note will remain in full force and effect until a modified Note may be drafted reflecting the updated Tax Debt and any adjustments to the repayment terms, if necessary and appropriate. Upon execution of the modified Note, this Note will become void, and the original of this Note will be returned to Debtor.

All payments remitted hereunder shall be mailed to **TAXING AUTHORITY CONSULTING SERVICES, PC (TACS), P.O. BOX 31800 HENRICO, VIRGINIA, 23294-1800**, or such other place as the holder of this Note may designate in writing to Responsible Officer. Payments may also be made online at www.taxva.com or over the phone at 866-305-0727. All payments shall reference TACS# 979178.

In the event of default hereunder, the entire balance of this Note will become due and payable at the discretion of the holder of this Note. **IF DEBTORS DEFAULT ON PAYMENTS, DEBTORS MUST PAY THE ENTIRE BALANCE IN FULL AND DEBTORS MAY NOT ENTER INTO ANY FURTHER PAYMENT AGREEMENT.** Further, this Note does not waive any other collection remedies afforded the holder including, but not limited to debt setoff collection or the Comptroller Vendor Debt Setoff Program. **Debtors agree to pay future tax assessments on time as such taxes are due. Failure to pay any future tax assessment when due will be considered an event of default under this Note.** Application of the payments to the taxes due is at the sole discretion of the City of Norfolk Treasurer and subject to applicable law.

MISCELLANEOUS NON-TAX DEBT



Includes training reimbursements,
police security fees, etc.



Review these accounts monthly



Handled with the same enforcement tools as tax debt

WHAT IF COLLECTIONS DOESN'T WORK....

- In-person actions
 - START Summons
 - Distress
 - Site visits
- Lawsuits



SUMMONS

START Summons – different than normal

We like it because:

- New Action
- Sheriff Service
- Creates a dialogue

You're invited, but not required, to attend

DISTRESS

- Distress means seizing property
- Not all distress/seizures are created equal
 - Purpose 1: take possession of property and sell it, pocket the money
 - Purpose 2: get taxpayer's attention
 - Action/Reaction



SELLING DISTRESSED PROPERTY

- Real Estate tax
 - As you know,



DISTRESS FOR ACTION / REACTION

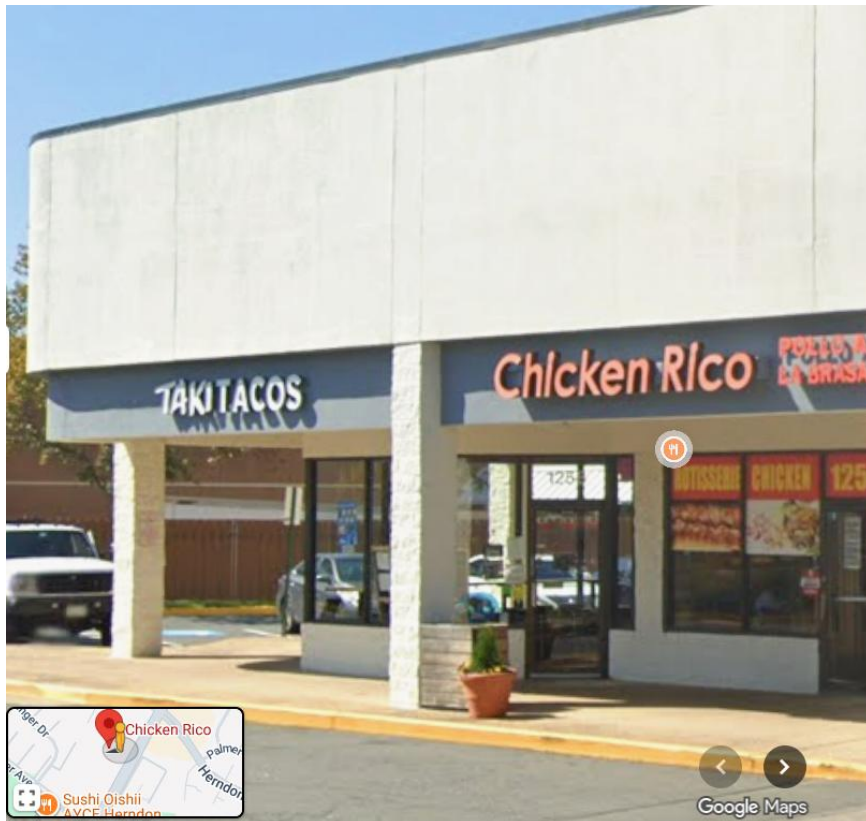
For START debts, distress is mostly about getting a reaction and starting a dialogue



DISTRESS – TILL TAPS

Pros:

- Big action, big reaction
- No selling logistics



Cons:

- Not a ton of money
- A lot of work



SUING PEOPLE



General District Court

Big dockets

Primary Goal is action/reaction, secondary goal is to use judgment to collect



Circuit Court

Individual suits

Slower, higher burden of evidence

Twofold purpose:

- Stir the debtor to action – IT WORKS!
- Use the Judgment to collect

WHO GETS SUED?



WHO GETS SUED – RESPONSIBLE OFFICERS

§ 58.1-6. Priority of taxes, etc., in distributions.

In any distribution of the assets of any person or corporation assessed with taxes, levies and fees, together with penalties and interest thereon, due to the Commonwealth or any of its political subdivisions, whether heretofore or hereafter imposed, the claims of the Commonwealth and the political subdivisions for such taxes, levies and fees, penalties and interest thereon shall be paramount and prior to all claims of general creditors, except claims given higher dignity by federal law. Nothing in this section shall be construed in derogation of any lien of the Commonwealth or any of its political subdivisions now existing or hereafter created by law; nor shall anything herein be construed to affect the laws now in force with regard to the marshalling of a decedent's estate and in regard to the exemption of a poor debtor.

Code 1950, § 58-24; 1984, c. 675.

Responsible Officer Liability

§ 58.1-7. Same; liability of recipient of improper corporate distribution.

If any corporation assessed with a tax, including penalties and interest thereon, distributes its assets without first paying such assessment to the Commonwealth or to the proper political subdivision, as the case may be, any person with actual notice of such assessment receiving any moneys or other property from such distribution shall be held personally liable for such assessment to an amount not in excess of his participation in such distribution and any purchaser with actual notice of any such assessment shall be liable therefor to the extent of the assets of the corporation coming into his hands. Nothing in this section shall be construed so as to affect the rights of any bona fide purchaser for value.

Code 1950, § 58-25; 1984, c. 675.

CIRCUIT COURT PROCEDURE

- Pre-Litigation
 - Summons
 - Intent to sue letter
- In Court
 - Service of Process
 - PPLs/PMN Negotiation
 - If necessary...
 - Discovery
 - Trial

tacs

Taxing Authority Consulting Services, P.C.
Attorneys At Law

Seth R. Konopasek, Esq.
Phone: (866) 305-0727
Fax: (804) 545-2342
Email: skonopasek@taxva.com

May 2, 2025

[REDACTED]
TYSONS CORNER, VA 22182

Re: [REDACTED]
**Delinquent Fairfax County Personal Property Taxes
Notice of Intent to Sue
TACS # 966286**

Mr./Mrs. Heisler:

This firm has been retained by the Fairfax County Treasurer to collect certain delinquent property taxes owed by the above-referenced entity. We have reason to believe that you had actual notice of the tax assessment and received distributions from the tax-delinquent entity despite the assessment.

Therefore, please take notice that unless appropriate payment arrangements are made within 14 days of the date of this correspondence, we intend to file suit against you, in your individual capacity imposing responsible officer assessment pursuant to Code of Virginia §§ 58.1-6 and 7. Please govern yourself accordingly.

Please disregard this notice if you are now a debtor in a pending bankruptcy. If you are in bankruptcy, please furnish to my office, in writing, the number of the bankruptcy case and the identification of the Court in which it is pending so as to enable us to code the account and avoid further correspondence to you.

You may make payments at www.taxva.com or by calling 866-305-0727. Please include the above TACS number for reference.

Sincerely,

VIRGINIA: IN THE CIRCUIT COURT OF THE COUNTY OF ALBEMARLE

**COUNTY OF ALBEMARLE,
a Political Subdivision of
the Commonwealth of Virginia,**

Complainant

v.

Defendants.

Case No.: CL24001916-00

ORDER FOR DEFAULT JUDGMENT

CAME THIS DAY, the County of Albemarle Virginia, Complainant, by Counsel, and filed its Motion for Default Judgment; and

UPON CONSIDERATON WHEREOF, it appearing to this Court that the Complaint was filed in this case on December 19, 2024; that the Defendants were properly served; that more than twenty-one days has elapsed since the Defendants were served; that Nathaniel Trucking, et al failed to file responsive pleadings; that Nathaniel Thompson failed to file responsive pleadings; that proper notice has been given to the Defendants and Complainant is entitled to Default Judgment pursuant to Rule 3:19 of the Rules of the Supreme Court of Virginia.

NOW THEREFORE it appears to this Court that an Order for Default Judgment against

[REDACTED] proper in this matter, it is:

ORDERED, ADJUDGED, AND DECREED that judgment is entered in favor of County of Albemarle and against [REDACTED] in the amount of \$23,509.07 at the interest rate of 6% from 5th of June 2025 until paid, plus attorney

fees in the amount of \$4,702.94 pursuant to Virginia Code §58.1-3958. The Clerk of this Court is hereby directed to mail a copy of this executed order to the Defendants herein, forward an attested copy to counsel listed below, and docket this judgment in the name of [REDACTED] among the land records of the Circuit Court Clerk's Office of the County of Albemarle, Virginia, and this cause is hereby STRICKEN from the Court's docket.

ENTERED on this the ___ day of _____, 2025

Judge

I ASK FOR THIS:

Seth R. Konopasek, Esq. (VSB No. 97065)
John A. Rife, Esq. (VSB No. 45805)
Jeffrey A. Scharf, Esq. (VSB No. 30591)
Mark K. Ames, Esq. (VSB No. 27409)
Andrew M. Neville, Esq. (VSB No. 86372)
Paul L. LaBarr, Esq. (VSB No. 91609)
Gregory L. Haynes, Esq. (VSB No. 37158)
Garrett W. Patton, Esq. (VSB No. 98345)
Robert Coulter, Esq. (VSB No. 42512)
Taxing Authority Consulting Services, PC
P.O. Box 31800
Henrico, Virginia 23294-1800
Phone: (804) 223-8448
Facsimile: (804) 545-2342
skonopasek@taxva.com

WHAT DO WE WIN?

- TO COLLECT!!
 - Action/Reaction
 - Collect with Judgment





Greenville County 13th Judicial Circuit Public Index



[Greenville County Home Page](#) [South Carolina Judicial Department Home Page](#)

Switch View

Albemarle County Of vs. Travinia Italian Kitchen At Charlottesville LLC

Case Number:	2026CP2301085	Court Agency:	Greenville County Common Pleas	Filed Date:	02/19/2026
Case Type:	Common Pleas	Case Sub Type:	Foreign Judgment 710	File Type:	Non-Jury
Status:	Judgment	Assigned Judge:	Clerk Of Court C P, G S, And Family Court		
Disposition:	Judgment	Disposition Date:	02/19/2026	Disposition Judge:	Clerk Of Court C P, G S, And Family Court
Original Source Doc:		Original Case #:			
Judgment Number:	2026CP2301085	Court Roster:			

[Case Parties](#)
[Judgments](#)
[Tax Map Information](#)
[Associated Cases](#)
[Actions](#)
[Financials](#)

Click the icon to show associated parties.

Name	Address	Race	Sex	Year Of Birth	Party Type	Party Status	Last Updated
<input checked="" type="checkbox"/> Albemarle County Of					Plaintiff		02/19/2026
<input checked="" type="checkbox"/> Craig, Mark H					Defendant		02/19/2026
<input checked="" type="checkbox"/> Singsank, Lauralei					Plaintiff Attorney		02/19/2026
<input checked="" type="checkbox"/> Travinia Italian Kitchen At Charlottesville LLC					Defendant		02/19/2026

TIPS & TRICKS

Sometimes, YOU know who the good fits are – tell us!

Timely turnover

- Trust taxes
- Businesses

Tag-alongs

Flagging your system

- SOL years
- Especially once in litigation....no payments or communication

Questions?



CONTACT US:

Seth Konopasek

Partner

Phone: 804-548-4419

Email: skonopasek@taxva.com

Jocelyn Hernandez,

START Supervisor

Phone: 866-305-0727

Email: jhernandez@taxva.com