

**NOTICE OF PUBLIC AUCTION
SPECIAL COMMISSIONER’S SALE OF REAL ESTATE
CITY OF MARTINSVILLE, VIRGINIA**

Pursuant to the terms of those certain Decrees of Sale entered in the Circuit Court of City of Martinsville, 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 **Council Chambers, Room 202, Municipal Building, 55 W. Church St., Martinsville, Virginia, 24112**, on **October 15, 2026 at 12:00 PM**. If you plan to bid in person, and have not pre-registered online as a bidder, **please arrive no later than 11:30 AM** so that you can get registered in a timely manner.

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 Dudley Resources (“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
J1	Carolyn T. Spencer	40 (08)00 /M	000249700	658801	709 Fourth Street, Martinsville 24112
J2	Maggie Forestine Grant	39 (02)00 /263	000598200	43375	Vacant; Fifth Street, Martinsville 24112
J3	Maggie Forestine Grant	31 (02)N /13	000598300	43375	106 Sellers Street, Martinsville 24112
J4	James B. Waller & Deborah D. Waller	39 (04)00 /05	000817900	658782	708 Fourth Street, Martinsville 24112
J5	Ascent Community Redevelopment Association, LLC	25 (07)D /09	000822900	658896	1012 Chatham Heights Road, Martinsville 24112
J6	Callie W. Becker, et als and Ruby W. Smith	40 (03)00 /31	000873000	658882	604 First Street, Martinsville 24112
J7	Nathaniel H. Tuggle and Betty R. Tuggle	05 (04)00 /36X	000736500	658879	105 Eanes Street, Martinsville 24112
J8	Jeffrey Saunders	21 (03)C /16	000690400	658871	507 Armstead Avenue, Martinsville 24112
J9	Eleanora Hendricks and Margaret Hendricks	41 (04)00 /01B	000863900	658866	305 Union Street, Martinsville 24112

J10	Johnny Richard Fritts	34 (03)A /15	000270000	658769	Vacant; Church Street, Martinsville 24112
J11	Forest Hills Recreation Enterprises, Inc.	55 (03)46 /30A	000227700	658905	Vacant; Indian Trail, Martinsville 24112
J12	W M Manns	27 (01)00 /19 20 21 22	000506700	658839	Vacant; Mountain Road, Martinsville 24112

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 \$2,500.00 and auctioneer fees of \$1,000.00, 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 \$150.00, 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 (\$20,000.00) 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.

Credit Card information or other proof of funds will be collected as part of the registration process for deposit purposes. If using a credit card, immediately upon conclusion of the Sale, the highest bidder's registered credit card will be charged an initial deposit amount of \$2,500.00, or the minimum deposit amount outlined in the terms above, if less than \$2,500.00.

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 <https://www.dudleyresources.auction/>. 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 Dudley Resources, at (757) 651-1729 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 October 22, 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 City of Martinsville 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 City of Martinsville 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 <https://www.dudleyresources.auction/>, by email to info@dudleyresources.com or by phone at (757) 651-1729. 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

**PURCHASER'S ACKNOWLEDGEMENT AND
CONTRACT OF SALE**

At that certain real estate tax sale which closed on Thursday, October 15, 2026, the undersigned was the highest bidder on the real estate described below, for a bid price of \$ _____.

Case Name: City of Martinsville 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 City of Martinsville, 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 (October 15, 2026). 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 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

**PURCHASER'S ACKNOWLEDGEMENT AND
CONTRACT OF SALE**

enforceable. 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 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.

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:

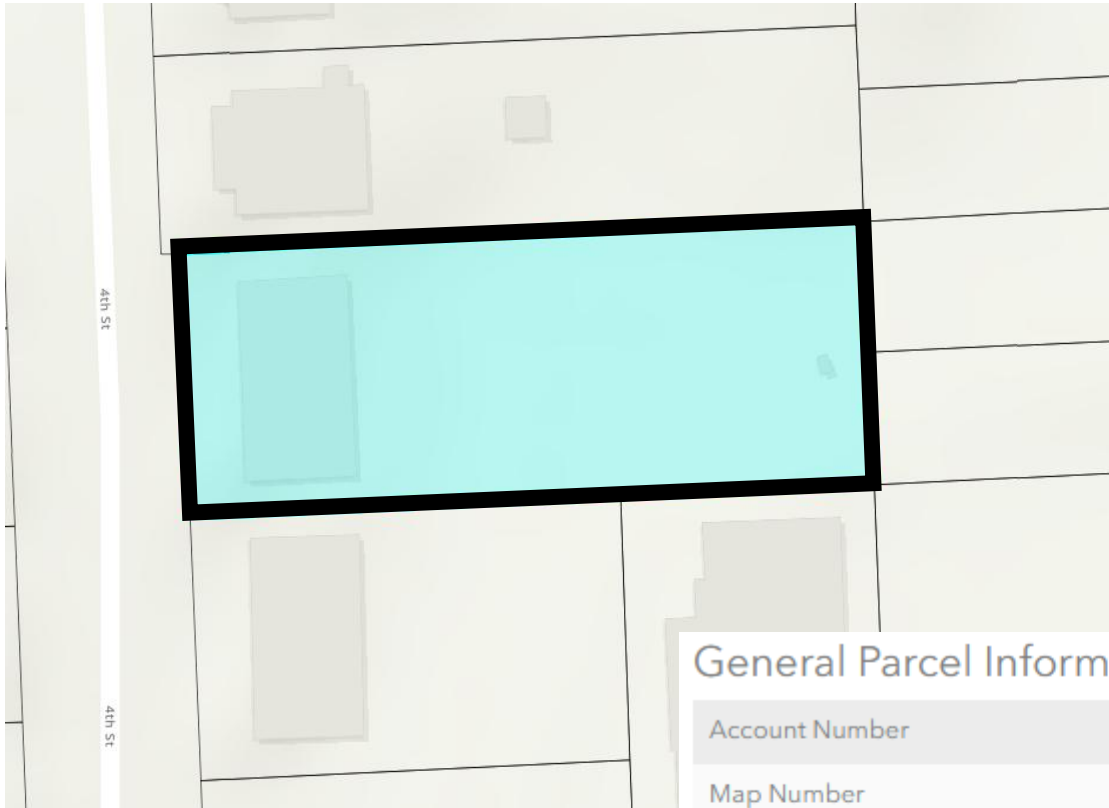
Type of Interest: ☐ Tenants in Common ☐ Tenants by Entirety with ROS ☐ Joint Tenants ☐ None

CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 15th day of October 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

Property J1
Carolyn T. Spencer



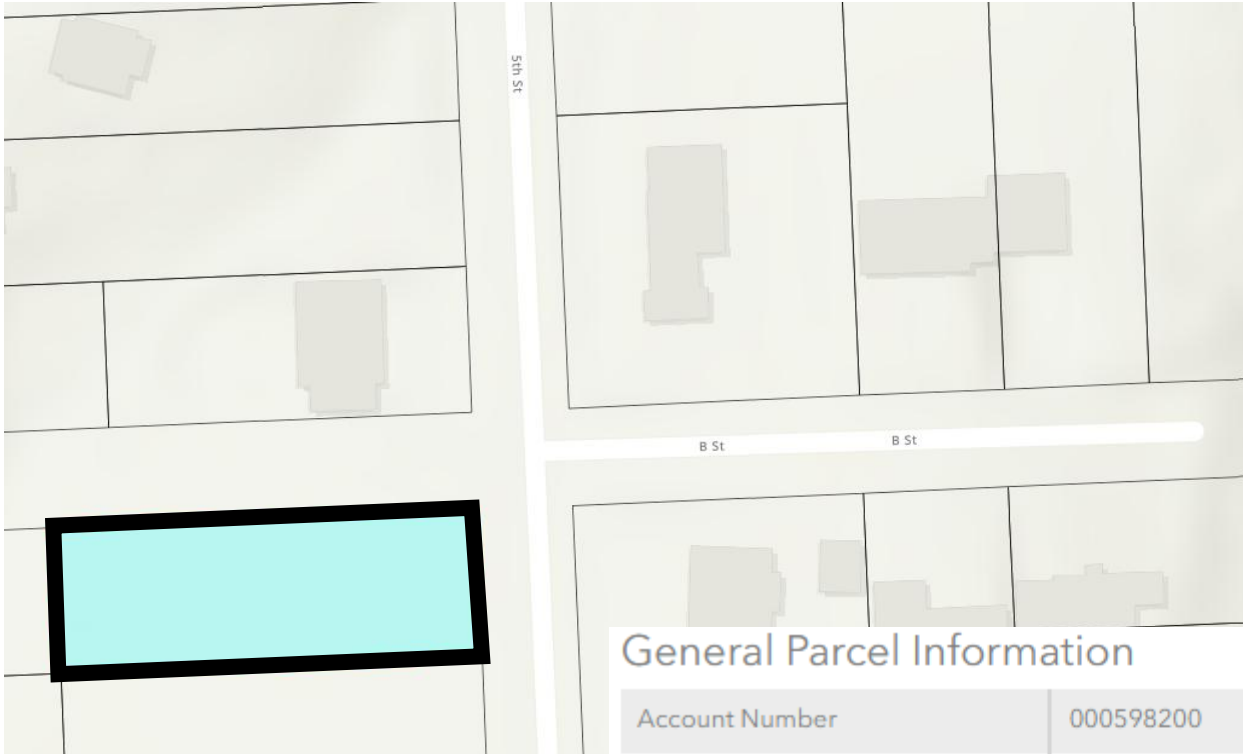
General Parcel Information

Account Number	000249700
Map Number	40 (08)00 /M
Property Address	709 FOURTH ST
Total Acreage	0.24
Zone Type	R-C
Legal Desc.	LOT M
Property Desc.	1 ST BR/FR/WB
Year Built	1973

Current Assessment			
Year	Land	Improvements	Total
2025	\$19,100	\$51,600	\$70,700

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 J2
Maggie Forestine Grant



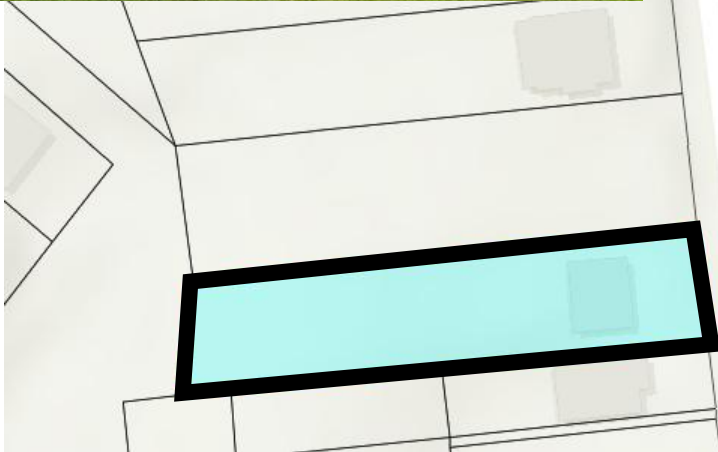
General Parcel Information

Account Number	000598200
Map Number	39 (02)00 /263
Property Address	400 LOT FIFTH ST
Total Acreage	0.25
Zone Type	R-N
Legal Desc.	LOT 263

Current Assessment			
Year	Land	Improvements	Total
2025	\$9,700	\$0	\$9,700

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Property J3
Maggie Forestine Grant



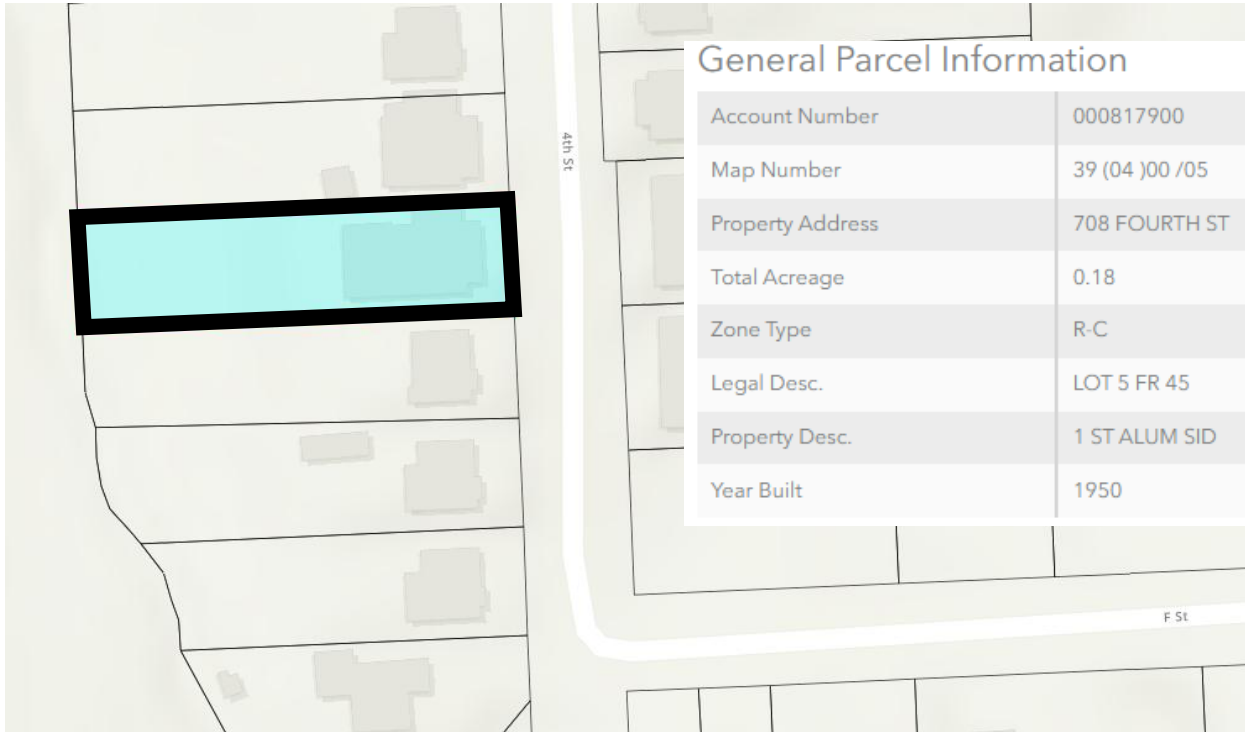
General Parcel Information

Account Number	000598300
Map Number	31 (02)N /13
Property Address	106 SELLERS ST
Total Acreage	0.30
Zone Type	R-C
Legal Desc.	FRONT 55 FT LOT 1
Property Desc.	2 ST BR/FR/CB (3 UNITS)
Year Built	1956

Current Assessment			
Year	Land	Improvements	Total
2025	\$22,500	\$43,500	\$66,000

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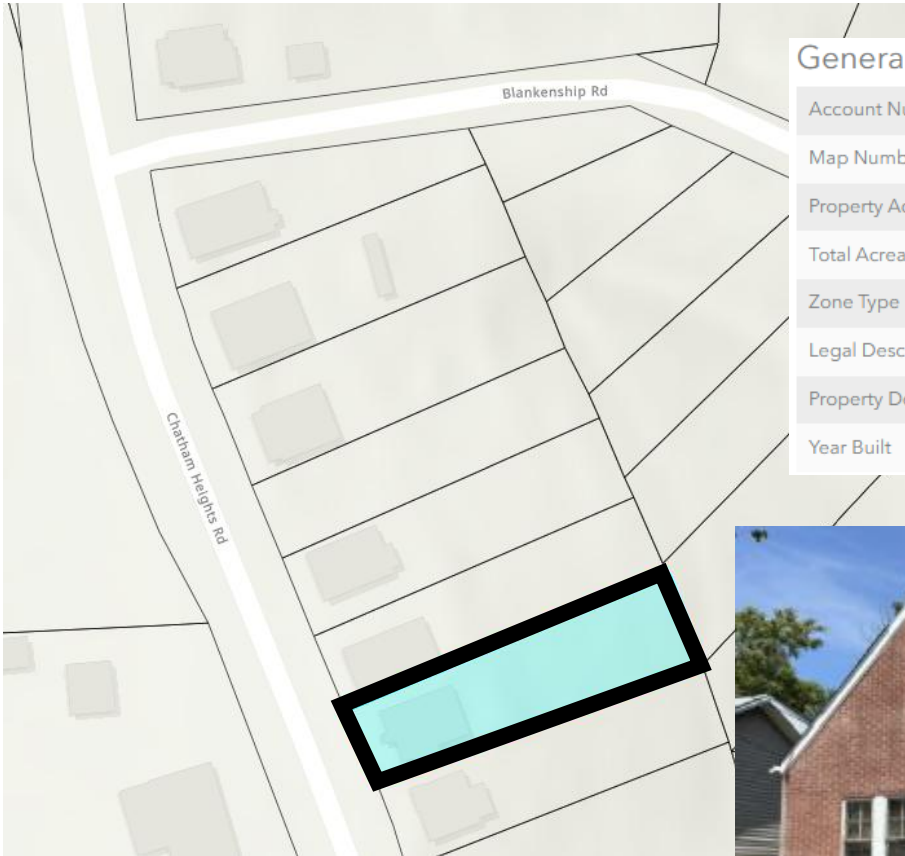
Property J4
James B. Waller and Deborah D. Waller



Current Assessment			
Year	Land	Improvements	Total
2025	\$16,600	\$50,700	\$67,300

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Property J5
Ascent Community Redevelopment Association, LLC



General Parcel Information

Account Number	000822900
Map Number	25 (07)D /09
Property Address	1012 CHATHAM HGTS RD
Total Acreage	0.23
Zone Type	R-N
Legal Desc.	LOT 9 SEC D
Property Desc.	1 ST BRICK CRETE
Year Built	1939



Current Assessment			
Year	Land	Improvements	Total
2025	\$16,500	\$41,500	\$58,000

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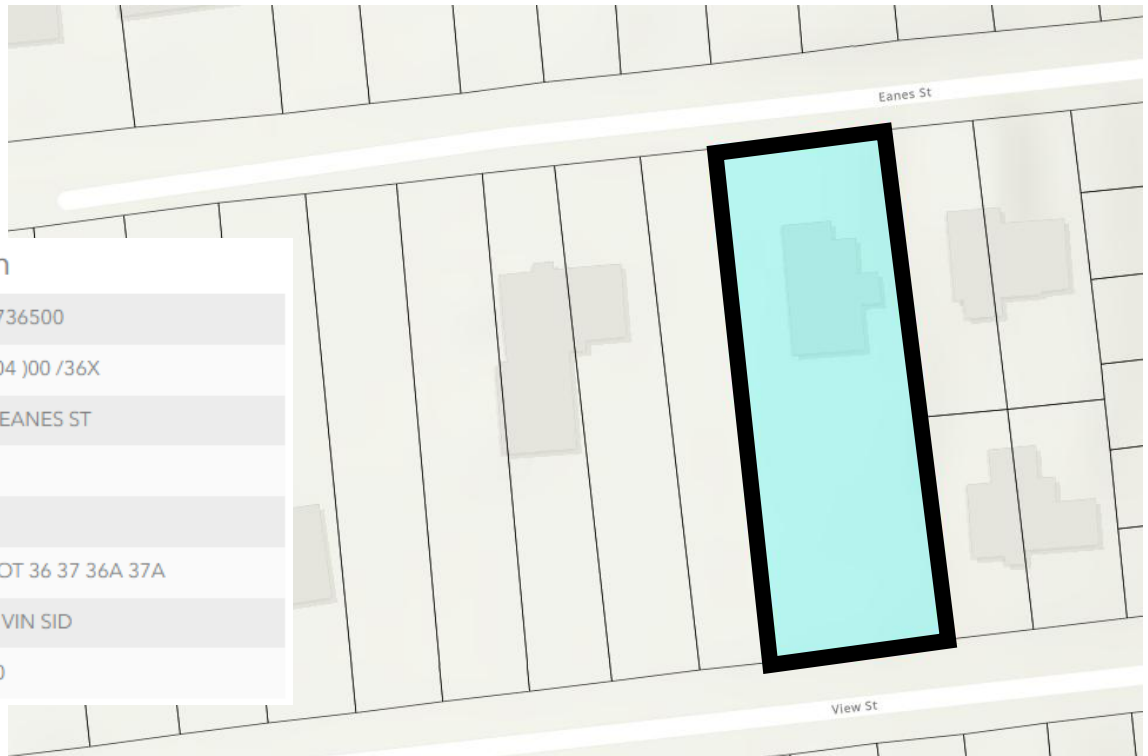
Property J6
Callie W. Becker, et als and Ruby W. Smith



Current Assessment			
Year	Land	Improvements	Total
2025	\$19,500	\$36,300	\$55,800

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Property J7
Nathaniel H. Tuggle and Betty R. Tuggle



General Parcel Information

Account Number	000736500
Map Number	05 (04)00 /36X
Property Address	105 EANES ST
Total Acreage	0.25
Zone Type	R-N
Legal Desc.	PT LOT 36 37 36A 37A
Property Desc.	1 ST VIN SID
Year Built	1950



Current Assessment

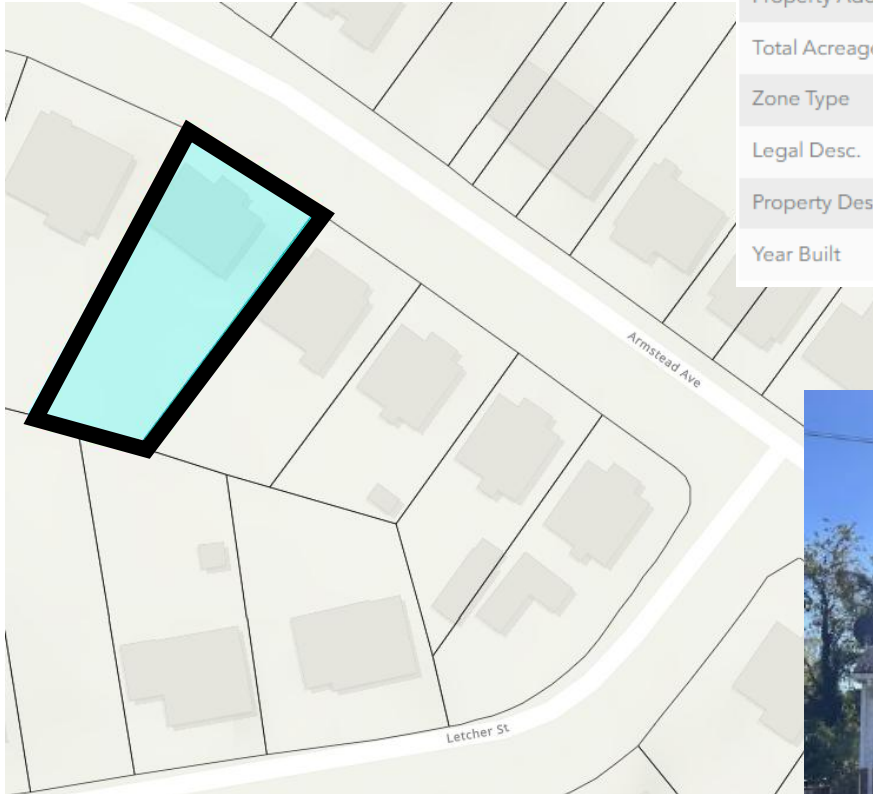
Year	Land	Improvements	Total
2025	\$16,400	\$31,700	\$48,100

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Property J8
Jeffrey Saunders

General Parcel Information

Account Number	000690400
Map Number	21 (03)C /16
Property Address	507 ARMSTEAD AVE
Total Acreage	0.17
Zone Type	R-C
Legal Desc.	LOT 16
Property Desc.	1 ST VINYL SID
Year Built	1961



Current Assessment			
Year	Land	Improvements	Total
2025	\$16,300	\$49,100	\$65,400

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Property J9
Eleanora Hendricks and Margaret Hendricks



General Parcel Information

Account Number	000863900
Map Number	41 (04)00 /01B
Property Address	305 UNION ST
Total Acreage	0.16
Zone Type	R-C
Legal Desc.	FRONT 50
Property Desc.	2 ST A/S
Year Built	1924



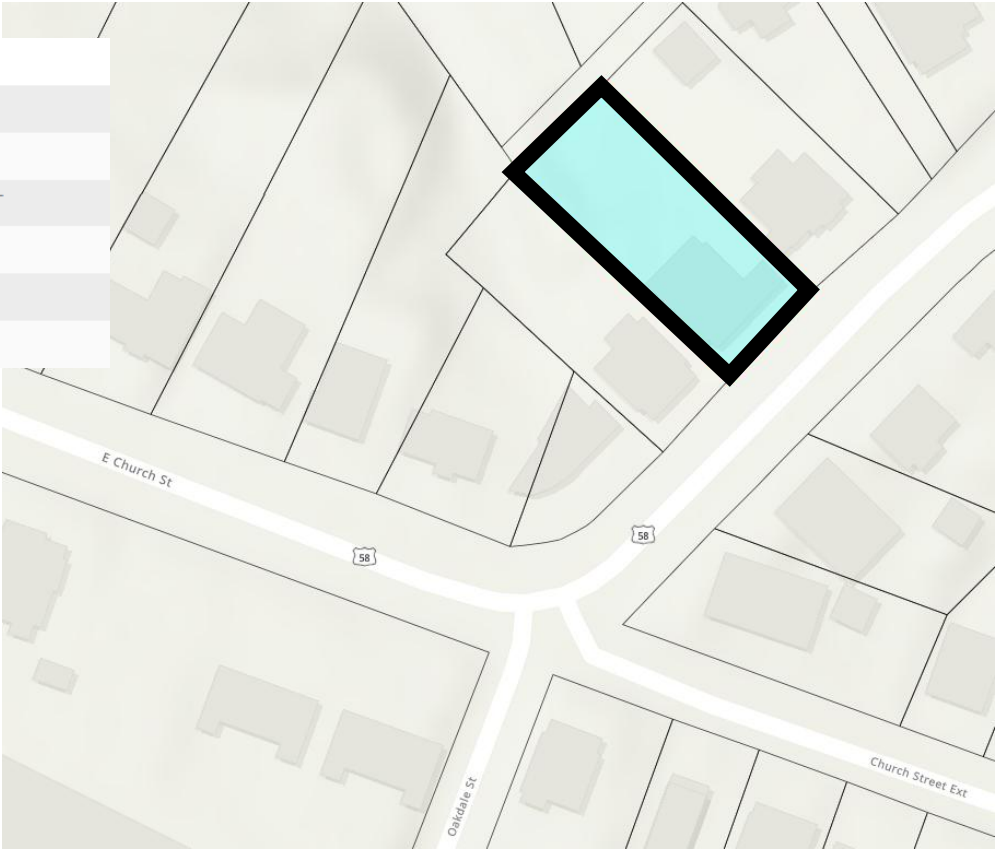
Current Assessment			
Year	Land	Improvements	Total
2025	\$12,500	\$28,200	\$40,700

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Property J10
Johnny Richard Fritts

General Parcel Information

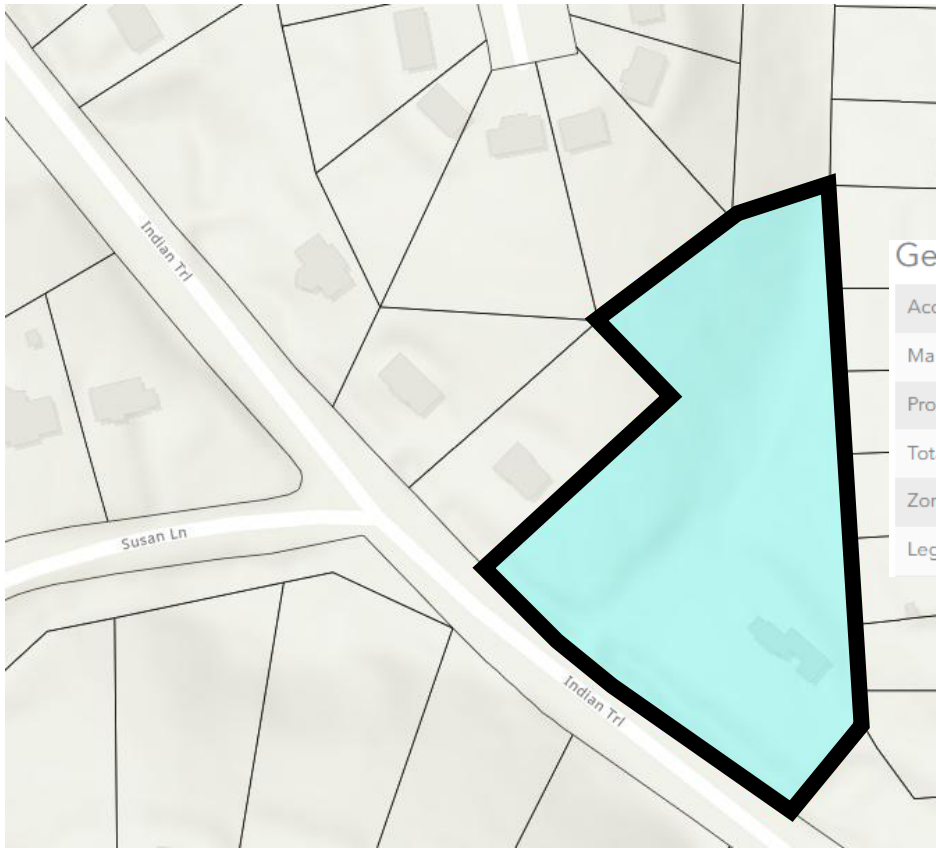
Account Number	000270000
Map Number	34 (03)A /15
Property Address	507 LOT E CHURCH ST
Total Acreage	0.25
Zone Type	R-T
Legal Desc.	LOT 15



Current Assessment			
Year	Land	Improvements	Total
2025	\$15,500	\$0	\$15,500

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Property J11
Forest Hills Recreation Enterprises, Inc.



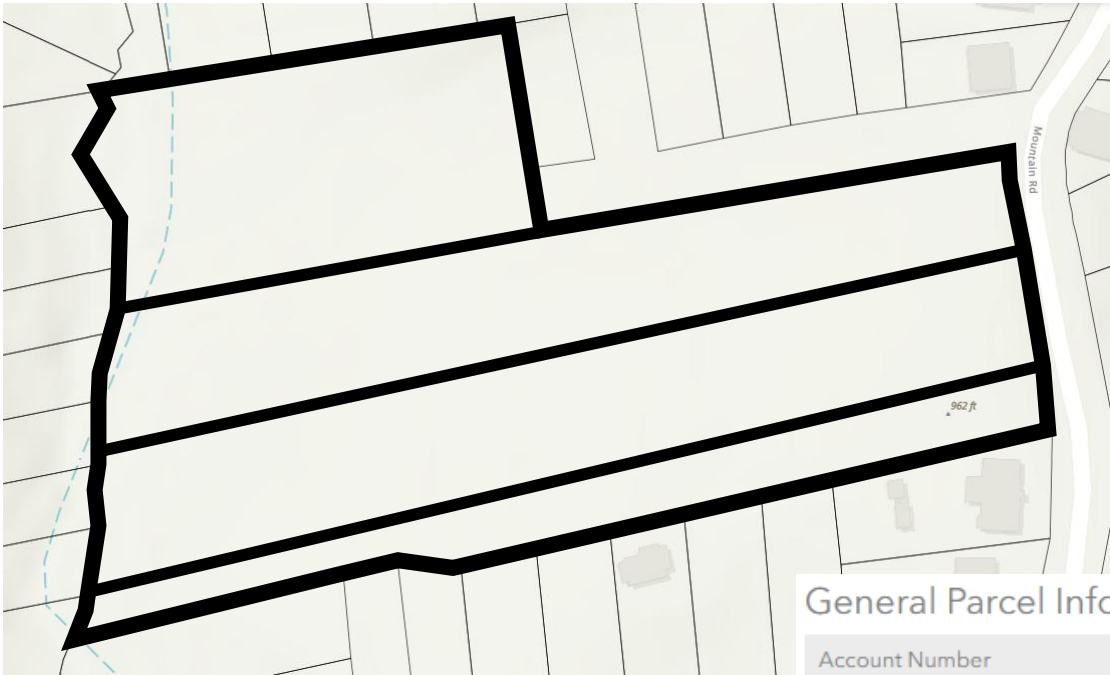
General Parcel Information

Account Number	000227700
Map Number	55 (03)46 /30A
Property Address	763 LOT INDIAN TR
Total Acreage	2.96
Zone Type	R-N
Legal Desc.	2.959 ACRES LOT 30A

Current Assessment			
Year	Land	Improvements	Total
2025	\$35,500	\$0	\$35,500

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Property J12
W M Manns



General Parcel Information

Account Number	000506700
Map Number	27 (01)00 /19 20 21 22
Property Address	1400 LOT MOUNTAIN RD
Total Acreage	4.50
Zone Type	R-N
Legal Desc.	4 1/2 ACRES

Current Assessment			
Year	Land	Improvements	Total
2025	\$11,900	\$0	\$11,900

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