NOTICE OF DELINQUENT TAXES
AND SALE OF REAL PROPERTY
COUNTY OF MATHEWS, 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 **Mathews County Old Historic Courthouse, 27 Court Street, Mathews, Virginia 23109,** on **November 12, 2026** at **1:00pm**.

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.	TACS No.	Property Description
N1	Mark Sumner	27-A-141	1048123	Vacant lot behind 274 Gullwing Cove Lane
N2	Mark Sumner	15-A-36	1048123	2 acres +/- off of Buckley Hall Road
N3	Mark Sumner	30-A-76D	1048123	0.05 acre +/- off of Bandy Ridge Road
N4	Roger C. Jones	16-A-252	758493	Vacant lot at 7941 Buckley Hall Road, 2 acres +/-

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 suitableness 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 **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 For Sale At Auction, 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 November 19, 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 Mathews 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 Mathews. Questions concerning the registration and bidding process should be directed to the Auctioneer online at forsaleatauction.biz, by email to inquiry@forsaleatauction.biz or by phone to , 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) 893-5176, or by writing to the address below.

Taxing Authority Consulting Services, PC
Attn: Tax Sales
P.O. Box 31800
Henrico, Virginia 23294-1800

N1 Mark Sumner

Parcel Information

Parcel ID: 27-A-141

Owner Address 1: 108 SEAVIEW DRIVE

Owner Name: SUMNER, MARK

Owner Address 2: ELIZABETH CITY, NC 27909

Acres: 0

Parent Parcel:

Land Information

Land Record Serial Number: 7150

Land Description: Woodland

Last Sale Date: 04/13/2009

Last Sale Amount: $0

Valuation Information

Assessment Date	Land Value	Improvement Value	Total Value
12/31/2022	$1500	$0	$1500
01/01/2017	$1500	$0	$1500
01/01/2011	$1500	$0	$1500
01/01/2005	$2500	$0	$2500
01/01/2005	$2500	$0	$2500

N2 Mark Sumner

Parcel Information

Parcel ID: 15-A-36

Owner Address 1: 108 SEAVIEW DRIVE

Owner Name: SUMNER, MARK

Owner Address 2: ELIZABETH CITY, NC 27909

Acres: 2

Parent Parcel:

Land Information

Land Record Serial Number: 3450

Land Description: Woodland

Last Sale Date: 04/13/2009

Last Sale Amount: $0

Valuation Information

Assessment Date	Land Value	Improvement Value	Total Value
12/31/2022	$4000	$0	$4000
01/01/2017	$4000	$0	$4000
01/01/2011	$4000	$0	$4000
01/01/2005	$3000	$0	$3000
01/01/2005	$1000	$0	$1000

N3 Mark Sumner

Parcel Information

Parcel ID: 30-A-76D

Owner Address 1: 108 SEAVIEW DRIVE

Owner Name: SUMNER, MARK

Owner Address 2: ELIZABETH CITY, NC 27909

Acres: 0.05

Parent Parcel:

Land Information

Land Record Serial Number: 7825

Land Description: Lot Site - At Grade

Last Sale Date: 04/13/2009

Last Sale Amount: $0

Valuation Information

Assessment Date	Land Value	Improvement Value	Total Value
12/31/2022	$1000	$0	$1000
01/01/2017	$800	$0	$800
01/01/2011	$800	$0	$800
01/01/2005	$800	$0	$800
01/01/2005	$300	$0	$300

N4 Roger C. Jones

Parcel Information

Parcel ID: 16-A-252

Owner Address 1: C/O COHENS32 SHARON ROAD

Owner Name: JONES, ROGER C.

Owner Address 2: BLOOMFIELD, CT 06002

Acres: 2

Parent Parcel:

Land Information

Land Record Serial Number: 3804

Land Description: Woodland

Last Sale Date:

Last Sale Amount: $

Valuation Information

Assessment Date	Land Value	Improvement Value	Total Value
12/31/2022	$6000	$0	$6000
01/01/2017	$6000	$0	$6000
01/01/2011	$6000	$0	$6000
01/01/2005	$4000	$0	$4000
01/01/2005	$2000	$0	$2000