

**NOTICE OF DELINQUENT TAXES
AND TREASURER'S SALE OF REAL PROPERTY
BUCHANAN COUNTY, VIRGINIA**

Pursuant to Virginia Code §58.1-3975, the following real property will be auctioned for sale to the highest bidder at public auction, which will **commence at the Board of Supervisors Meeting Room, 4447 Slate Creek Road, 3rd Floor, Grundy, Virginia 24614 on Monday, November 14, 2022 at 2:00pm** or soon thereafter as may be affected. The sale of such property is subject to the terms and conditions below, any conditions which may be subsequently posted by Mitch-Ell Auction, LLC ("Auctioneer") and Taxing Authority Consulting Services, PC ("TACS"), and any such terms and conditions which may be announced on the day of the auction. Announcements made on the day of the auction take precedence over any prior written or verbal terms of sale.

	Property Owner(s)	Tax Map No.	TACS No.	Property Description
N1	Roger and Dorothy Rife	2HH011042	761825	Spruce Pine 1.430 ac +/-; Garden District
N2	Roger and Dorothy Rife	2HH011043	761825	Dismal River 1.0 ac +/-; Garden District
N3	Arnell Burks Estate	2HH085040	761295	1297 Straight Fork Road; Straight Fk .500 ac +/-; Knox District
N4	Kennith O'Quinn	2HH249014-D	761377	1256 Little Fox Creek Drive; Little Fox Crk 1 ac +/-; Prater District
N5	Everett Willard & Dennis Ling	2HH160095	761871	Knox Creek Mill Creek 3.0 ac +/-; Knox District
N6	James A. Smith	2HH109009A	761305	6112 Lester's Fork Road; Lesters Fork .14 ac +/-; Knox District
N7	Opal Morrow	2HH084001	760073	2038 Straight Fork Road; Straight Fork 0.33 ac +/-; Knox District
N8	Fayette Yates	2HH186089	759950	Big Prater Creek 0.13 ac +/-; South Grundy District
N9	S P Miller	2HH183204-ENLG-A	759780	Levisa River lot; South Grundy District
N10	Larry David Sisk	2HH059022	760059	Garden Creek 2.220 ac +/-; Garden District
N11	Frank Endicott	2HH160013	760860	Knox Creek 4.380 +/-; Knox District
N12	Larry M. Charles	2HH109093	760376	Left Hand Kr of Lesters 1.00 ac +/-; Knox District
N13	Stevie Phillip Sykes, et al	2HH244025	760200	Russell Prater Crk 1.00 ac +/-; Prater District

GENERAL TERMS OF SALE: The Treasurer has the right to reject any bids determined to be unreasonable in relation to estimated value of the Property. 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, with all faults and without any warranty, either expressed or implied. 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.

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 any funds paid and may subject the highest bidder to additional damages, which may include expenses and any deficit upon resale.

PAYMENT TERMS: The highest bidder shall remit payment in full at the time of the auction. **There will be a 10% buyer's premium or a \$100 flat fee, whichever is greater, added to the final bid to determine final contract price.** Recording costs for deed recordation will also be the responsibility of the successful bidder, due at the time 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.**

To qualify as a purchaser at this auction you may not owe delinquent taxes to Buchanan County. Questions concerning the registration and bidding process should be directed to the Auctioneer online at www.mitchellauctionfirm.com, by email to mark@mitchellauctionfirm.com or by phone to Mark Mitchell, at 276-608-0619. Questions concerning the properties subject to sale should be directed to TACS online at www.taxva.com, by email to taxsales@taxva.com, by phone to 804-506-3102, or by writing to the address below.

Re: Buchanan County Non-Judicial Sale Auction
Taxing Authority Consulting Services, PC
P.O. Box 31800
Henrico, Virginia 23294-1800

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

At that certain real estate tax sale held on Monday, November 14, 2022, the undersigned was the highest bidder on the real estate described below, for a bid price of \$_____.

Property Owner: _____
Tax Map Number: _____
Account Number: _____

I understand that payment in full for my bid, stated above, a 10% buyer's premium in the amount of \$_____ (10% or \$100, whichever is greater), and recordation costs in the amount of \$_____ are to be paid today. I understand that in the event my payment is returned or is otherwise not made within twenty (20) days, the contract of sale may be voided and the next highest bidder will be contacted to purchase the property.

I understand that this property is being sold without specific guarantee of covenants of title and is 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 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 Commissioner's Deed will be prepared within fifteen (15) days of payment clearance and that the same will be forwarded to the County of Buchanan 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 (auction date). I further understand that in the event I owe delinquent taxes to County of Buchanan, including being named as a Defendant in any delinquent tax suit filed by County of Buchanan, Virginia, that this contract will be made null and void 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 Acknowledgment and Contract of Sale, that the bid amount and buyer's premium paid hereunder will be forfeited, and that I will be responsible for any deficiency upon resale, including any expenses that may be incurred.

Name (please print)

Signature

Address

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 14th day of November, 2022, 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

DISCLAIMER: The information contained 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	Roger and Dorothy Rife	2HH011043	761825	Dismal River 1.0 ac +/-; Garden District
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Map ID: 2HH011043

Acct No: 13972-1

Legal Description: DISMAL RIVER 0 0

AC 1 MULLINS, R. P. RIFE, ROGER

Plat Book/Page: 0000 / No Page

Deed Book/Page: 0513 / 814

Will Book/Page: 20 / 562

Instrument: 00 00

Occupancy: DWELLING

Dwelling Type: 1 STY

Use/Class: SINGLE FAMILY COUNTY

Acreage: 1.000

Year Assessed: 2021

Year Built: 1930

Land Use:

Zoning:

Year Remodeled:

Total Mineral: \$0

District: 01 GARDEN

Year Effective: 1930

Total Land: \$6,000

MH/Type:

On Site Date: 11/02/2020 Total Improvements: \$0

Condition: POOR

Review Date:

Total Value: \$6,000

Improvement Description				-----30-----			
Exterior	Interior	Site		:	:	:	:
CONSTRUCTION-CINDE	NO. ROOMS - 7	STREET-PAVED		:	:	:	:
EXTERIOR-CNDR BLOC	NO. BEDROOMS - 4	UTILITIES-SEPTIC		:	:	:	:
FOUNDATION-CINDER	NO. BATHS - 1	UTILITIES-WELL		:	:	:	:
ROOFING-COMPOSITIO	BASEMENT-FULL			:	:	:	:
	FLOORS-CARPET			:	:	:	:
	FLOORS-HARDWOOD			:	:	:	:
	HEAT-COAL			:	:	:	:
	INTERIOR-UNFINISHE			:	:	:	:
----- Dwelling Valuation -----				:	:	:	:
Item	Size	Rate	Value	30			30
DWELLING	900	57.85		:	:	:	:
BATH-FULL	1	3000.00		:	:	:	:
WELL	1	4000.00		:	:	:	:
SEPTIC	1	4000.00		:	:	:	:
CENTRAL HE	900	1.50		:	:	:	:
Total Bldg. Value -- Fair Valued				:	:	:	:
----- Land Valuation -----				:	:	:	:
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	1 HOMESITE	B	1.00		6000.00		6000
Total Land Value				1.000			6000
-----				-----30-----			
Total Property Value				6000			
Sec	Type	Str	Description	Area			
DWL	DWELLING	1.00	N30E30S30W30	900			
Total Square Feet				900			
-----				-----			
	Cur. Value	Prev. Value	#Inc.				
Land	6000	6000					
Improvements		4000					
Total	6000	10000	()				
Average Price Per Acre				6000			
Sale Date/Amount				10/05/2000			



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N3	Arnell Burks Estate	2HH085040	761295	1297 Straight Fork Road; Straight Fk .500 ac +/-; Knox District
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Map ID: 2HH085040 PHYLLIS, KY 41554

Acct No: 2051-1

Legal Description: STRAIGHT FK. 0 0

AC 1/2 BURKS, RAY & INEZ

Plat Book/Page: 0000 / No Page

Deed Book/Page: 0237 / 69

Will Book/Page: 07 / 152

Instrument: 00 00

Occupancy: LAND

Dwelling Type: VACANT

Use/Class: SINGLE FAMILY COUNTY

Acreage: 0.500

Year Assessed: 2021

Year Built:

Land Use:

Zoning:

Year Remodeled:

Total Mineral: \$0

District: 03 KNOX

Year Effective:

Total Land: \$4,500

MH/Type:

On Site Date: 09/23/2020 Total Improvements: \$0

Condition:

Review Date:

Total Value: \$4,500

----- Improvement Description -----							
Exterior			Interior			Site	
						STREET-PAVED	
						TOPOGRAPHY-LEVEL	
						UTILITIES-SEPTIC	
						UTILITIES-WELL	
----- Land Valuation -----							
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	1 HOMESITE	B	.50		9000.00		4500
Total Land Value			.500				4500

Total Property Value							4500



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N4	Kennith O'Quinn	2HH249014-D	761377	1256 Little Fox Creek Drive; Little Fox Crk 1 ac +/-; Prater District
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Map ID: 2HH249014 D
Acct No: 20949-1
Legal Description: LITTLE FOX CRK
AC 1
Deed Book/Page: 522 / 419

Occupancy: LAND
Dwelling Type: IMPROVED
Use/Class: SINGLE FAMILY COUNTY **Acreage:** 1.000
Year Assessed: 2021 **Year Built:**
Zoning: **Year Remodeled:** **Land Use:**
District: 05 PRATER **Year Effective:** **Total Mineral:** \$0
MH/Type: **On Site Date:** 10/19/2020 **Total Improvements:** \$800
Condition: **Review Date:** **Total Value:** \$6,800

Other Improvements Valuation							
Desc	Length	Width	Size	Grade	Rate	FV/Pct	Value
BLDG-FRAM							600
BLDG-FRAM							200
Total Imp Value							800

Land Valuation							
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	1 HOMESITE	B	1.00		6000.00		6000
Total Land Value							6000
Total Property Value							6800



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N5	Everett Willard & Dennis Ling	2HH160095	761871	Knox Creek Mill Creek 3.0 ac +/-; Knox District
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Map ID: 2HH160095 HURLEY, VA 24620

Acct No: 9873-1

Legal Description: KNOX CREEK MILL CREEK 0 0

AC 3 YOUNG, BERTHA

Plat Book/Page: 0000 / No Page

Deed Book/Page: 590 / 412

Instrument: 00 00

Occupancy: LAND

Dwelling Type: VACANT

Use/Class: SINGLE FAMILY COUNTY

Acreage: 3.000

Year Assessed: 2021

Year Built:

Land Use:

Zoning:

Year Remodeled:

Total Mineral: \$0

District: 03 KNOX

Year Effective:

Total Land: \$3,000

MH/Type:

On Site Date: 10/20/2020 Total Improvements: \$0

Condition:

Review Date:

Total Value: \$3,000

----- Improvement Description -----								
Exterior			Interior			Site		
						STREET-PAVED		
----- Land Valuation -----								
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value	
A	50 RESIDUAL	A	3.00		1000.00		3000	
Total Land Value			3.000				3000	
Total Property Value							3000	



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N6	James A. Smith	2HH109009A	761305	6112 Lester's Fork Road; Lesters Fork .14 ac +/-; Knox District
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Map ID: 2HH109009 A PO BOX 426
Acct No: 15062-1 DAVENPORT, VA 24239
Legal Description: LESTERS FORK 0 0
 AC .14 SMITH, JAMES & GEORGIA
Plat Book/Page: 0000 / No Page
Deed Book/Page: 0250 / 464
Instrument: 08 1688 00
Occupancy: LAND
Dwelling Type: CAMPER
Use/Class: SINGLE FAMILY COUNTY **Acreage:** 0.140
Year Assessed: 2021 **Year Built:** **Land Use:**
Zoning: **Year Remodeled:** **Total Mineral:** \$0
District: 03 KNOX **Year Effective:** **Total Land:** \$4,000
MH/Type: **On Site Date:** 05/05/2020 **Total Improvements:** \$4,000
Condition: **Review Date:** **Total Value:** \$8,000

Other Improvements Valuation							
Desc	Length	Width	Size	Grade	Rate	FV/Pct	Value
M/H HOOKU			1		4000.00		4000
Total Imp Value							4000

Land Valuation							
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	1 HOMESITE	E	.14			4000	4000
Total Land Value							4000
Total Property Value							8000



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N7	Opal Morrow	2HH084001	760073	2038 Straight Fork Road; Straight Fork 0.33 ac +/-; Knox District
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Map ID: 2HH084001

Acct No: 15108-1

Legal Description: STRAIGHT FORK 0 0

AC TRACT (ABOUT .30) SMITH, PAUL

Plat Book/Page: 0000 / No Page

Deed Book/Page: 0510 / 488

Will Book/Page: 0014 / 707

Instrument: 00 00

Occupancy: DWELLING/Mobile Home Personal

Dwelling Type: SINGLEWIDE

Use/Class: SINGLE FAMILY COUNTY

Acreage: 0.300

Year Assessed: 2021

Year Built:

Land Use:

Zoning:

Year Remodeled:

Total Mineral: \$0

District: 03 KNOX

Year Effective:

Total Land: \$3,300

MH/Type: Y P

On Site Date: 08/19/2020 Total Improvements: \$5,700

Condition:

Review Date:

Total Value: \$9,000

Improvement Description		Site
Exterior	Interior	STREET-PAVED
		UTILITIES-PUB WATE
		UTILITIES-SEPTIC

Other Improvements Valuation							
Desc	Length	Width	Size	Grade	Rate	FV/Pct	Value
POLE-SHED	12.0	36.0	432		3.00		1300
SHED ATTA	12.0	30.0	360		1.00		400
M/H HOOKU			1 C		4000.00		4000
Total Imp Value							5700

Land Valuation							
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	1 HOMESITE	B	.30		11100.00		3330
Total Land Value							3300
Total Property Value							9000



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N9	S P Miller	2HH183204-ENLG-A	759780	Levisa River lot; South Grundy District
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Map ID: 2HH183204 ENLG A
Acct No: 11348-1
Legal Description: LEVISA RIVER 0 0
 AC BDRY. 0
Plat Book/Page: 0000 / No Page
Deed Book/Page: 121 / 218
Instrument: 00 00
Occupancy: LAND
Dwelling Type: VACANT
Use/Class: SINGLE FAMILY COUNTY **Acreage:** 0.000
Year Assessed: 2021 **Year Built:**
Zoning: **Year Remodeled:** **Land Use:**
District: 07 SOUTH GRUNDY **Year Effective:** **Total Mineral:** \$0
MH/Type: **On Site Date:** 11/10/2020 **Total Land:** \$2,000
Condition: **Review Date:** **Total Improvements:** \$0
Total Value: \$2,000

Improvement Description		
Exterior	Interior	Site
		STREET-PAVED
		UTILITIES-PUB SEWE
		UTILITIES-PUB WATE

Land Valuation							
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	51 MOUNTAIN L E					2000	2000
Total Land Value							2000
Total Property Value							2000



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N10	Larry David Sisk	2HH059022	760059	Garden Creek 2.220 ac +/-; Garden District
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Map ID: 2HH059022

Acct No: 14828-1

Legal Description: GARDEN CREEK 0 0

AC 2.22 0

Plat Book/Page: 0000 / No Page

Deed Book/Page: 0267 / 441

Instrument: 00 00

Occupancy: LAND

Dwelling Type: VACANT

Use/Class: SINGLE FAMILY COUNTY

Acreage: 2.220

Year Assessed: 2021

Year Built:

Land Use:

Zoning:

Year Remodeled:

Total Mineral: \$0

District: 01 GARDEN

Year Effective:

Total Land: \$1,100

MH/Type:

On Site Date: 08/20/2020 **Total Improvements:** \$0

Condition:

Review Date:

Total Value: \$1,100

Improvement Description		
Exterior	Interior	Site
		STREET-PAVED

Land Valuation							
M CIs	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	51 MOUNTAIN L E		2.22		500.00		1110
Total Land Value							1100
Total Property Value							1100

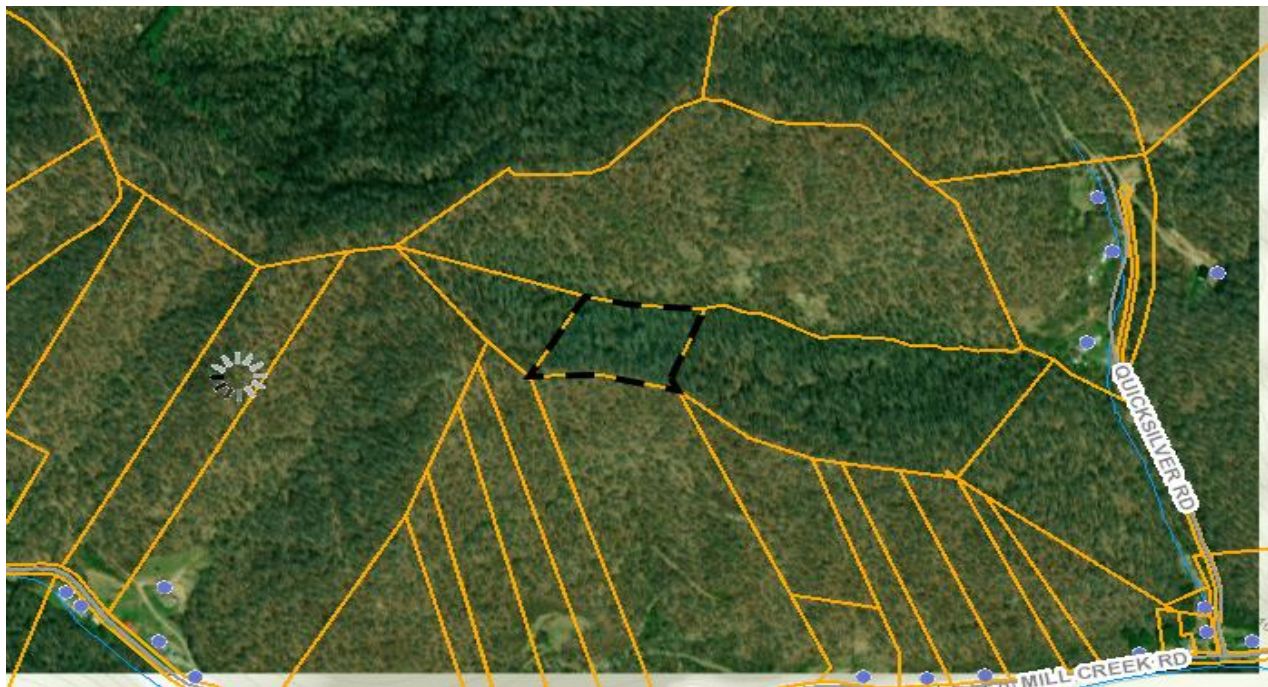


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N11	Frank Endicott	2HH160013	760860	Knox Creek 4.380 +/-; Knox District
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Map ID: 2HH160013
Acct No: 5413-1
Legal Description: KNOX CREEK 0 0
 AC 1/8 OF 35 0
Plat Book/Page: 0000 / No Page
Deed Book/Page: 0000 / No Page
Instrument: 00 00
Occupancy: LAND
Dwelling Type: VACANT
Use/Class: SINGLE FAMILY COUNTY **Acreage:** 4.380
Year Assessed: 2021 **Year Built:** **Land Use:**
Zoning: **Year Remodeled:** **Total Mineral:** \$0
District: 03 KNOX **Year Effective:** **Total Land:** \$2,200
MH/Type: **On Site Date:** 10/20/2020 **Total Improvements:** \$0
Condition: **Review Date:** **Total Value:** \$2,200

Improvement Description		Site																																							
Exterior	Interior	STREET-NO ROAD																																							
<table border="1"> <thead> <tr> <th colspan="7">Land Valuation</th> </tr> <tr> <th>M Cls</th> <th>Desc</th> <th>G</th> <th>Size</th> <th>Dpth</th> <th>Rate</th> <th>FV/Pct</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>41 WOODED</td> <td>Q</td> <td>4.38</td> <td></td> <td>1000.00</td> <td>.50-</td> <td>2190</td> </tr> <tr> <td colspan="3">Total Land Value</td> <td>4.380</td> <td></td> <td></td> <td></td> <td>2200</td> </tr> <tr> <td colspan="3">Total Property Value</td> <td></td> <td></td> <td></td> <td></td> <td>2200</td> </tr> </tbody> </table>			Land Valuation							M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value	A	41 WOODED	Q	4.38		1000.00	.50-	2190	Total Land Value			4.380				2200	Total Property Value							2200
Land Valuation																																									
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value																																		
A	41 WOODED	Q	4.38		1000.00	.50-	2190																																		
Total Land Value			4.380				2200																																		
Total Property Value							2200																																		



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N13	Stevie Phillip Sykes, et al	2HH244025	760200	Russell Prater Crk 1.00 ac +/-; Prater District
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Map ID: 2HH244025 ROANOKE, VA 24012

Acct No: 16515-1

Legal Description: RUSSELL PRATER CRK 0 0

AC 1 EPLING, PARK & DOSHIA

Plat Book/Page: 0000 / No Page

Deed Book/Page: 0242 / 675

Instrument: 07 304 00

Occupancy: LAND

Dwelling Type: VACANT

Use/Class: SINGLE FAMILY COUNTY

Acreage: 1.000

Year Assessed: 2021

Year Built:

Land Use:

Zoning:

Year Remodeled:

Total Mineral: \$0

District: 05 PRATER

Year Effective:

Total Land: \$3,000

MH/Type:

On Site Date: 09/18/2020 **Total Improvements:** \$0

Condition:

Review Date:

Total Value: \$3,000

Land Valuation							
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value
A	1 HOMESITE	E	1.00			3000	3000
Total Land Value			1.000				3000
Total Property Value							3000



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