

**NOTICE OF DELINQUENT TAXES
AND SALE OF REAL PROPERTY
COUNTY OF LEE, VIRGINIA & TOWN OF PENNINGTON GAP, 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 inside the Courtroom at **33640 Main Street Courthouse, Jonesville Virginia 24263**, on **June 16, 2023** at **1:00 pm**.

The sale of such property is subject to the terms and conditions below, and any terms or conditions which may be posted or announced Lee Auction Company (“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	Donna Herron, Life Estate	23E-(29)-BKA,1-4	34628	Town of Pennington Gap Unimproved Lot
N2	Hettie Sturgill	22-(A)-213	35027	Fronts on 421 +/- 0.50 acre Building assessed with parcel
N3	Hettie Brock Sturgill	23E-(16)- Bk1,1,2,PT3,4	35027	Town of Pennington Gap Unimproved Lot
N4	Virgie Smitty	22-(A)-74B	34662	1743 Left Poor Valley Rd +/- 1 acre Unimproved Homesite
N5	Charles A. Stevens	22-(A)-45	34220	Fronts on 421 Unimproved Lot
N6	Brooklynn Taylor, et al.	23E-(36)-TR4	658350	on Johnson Dr. 764 +/- 0.574 acre MH Site
N7	John B. Howard	23E-(8)-63	658138	Fronts on 1140, Steep Creek +/- 0.10 acre Unimproved Lot
N8	Audry Osborne Evans, et al.	23E-(4)-41,42	382403	Fronts Lee Avenue Unimproved Lot
N9	William Auto Parts, Inc.	23E-(57)-16	96129	Fronts on Industrial Dr. +/- 1.5 acres Unimproved Lot
N10	Johnny Lee Mullins, et al.	23E-(11)- Bk9,17,18	67254	335 Redwood Ave Unknown acreage

N11	Bernard Webb	22-(A)-113	34337	Fronts on 352 +/- 0.50 acre Unimproved Lot
N12	Ollie Hobbs Heirs	22A-(4)-19,20	34638	Fronts on 352 Unimproved Homesite

GENERAL TERMS OF SALE: The Treasurers have the right to reject any bids determined to be unreasonable in relation to 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. 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 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 \$100.00, added to the winning bid.**

Terms applicable to In-Person Bidders ONLY: The highest bidder shall make payment in full on the day 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 **www.leeauction.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 Lee Auction Company, at (276) 546-2067 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 June 23, 2023). All payments must be made in the form of certified funds, cashier's check, money order or wire transfer. Cash and personal checks **will not** be accepted. Checks and money orders shall be made payable to County of Lee and forwarded to TACS, at the address shown below. Wire transfer instructions will be provided to the highest bidder upon request.

To qualify as a purchaser at this auction you may not owe delinquent taxes to Lee County and/or Pennington Gap. Questions concerning the registration and bidding process should be directed to the Auctioneer online at leeauction.com, by email to sales@leeauction.com or by phone to Jim "Red" Crabtree, at (276) 546-2067. Questions concerning the property subject to sale should be directed to TACS online at www.taxva.com, by email to rcranmer@taxva.com, by phone to (804) 293-8608, or by writing to the address below.

Re: County of Lee & Town of Pennington Gap Non-Judicial Sale Auction
Taxing Authority Consulting Services, PC
P.O. Box 31800
Henrico, Virginia 23294-1800

SAMPLE “Online bidders ONLY”

PURCHASER’S ACKNOWLEDGEMENT AND CONTRACT OF SALE

At that certain timed, hybrid (with in-person and online bidding), real estate tax sale which closed on [date], the undersigned was the highest bidder on the real estate described below, for a bid price of _____.

[Property Owner Name]

[Tax Map No.]

[Account No.]

[TACS No.]

I understand that this contract of sale must be immediately executed and returned to Taxing Authority Consulting Services, PC (“TACS”). I understand that payment in full for my bid, stated above, a buyer’s premium in the amount of _____ (10% of the bid, subject to minimum of \$150), and recordation costs in the amount of _____, are to be **received** by TACS within five (5) business days following the auction closing (**no later than [date]**). I agree that the total balance due of _____ shall be paid via certified funds, cashier’s check, money order, or wire transfer. Wire transfers are preferred. I understand that sale of the property is not contingent upon obtaining financing.

Checks and money orders shall be made payable to Lee County and forwarded to TACS at the address shown below. Wire transfer instructions will be provided upon request. All payments must reference the Tax Map No. of the real estate. I understand that cash and personal checks will not be accepted. I understand that in the event my payment is returned, improperly tendered, or is otherwise not made, 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 the benefit of a title search 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 after payment clearance and that the same will be forwarded to the County of Lee Circuit Court Clerk’s Office for recordation. I understand that I will receive the recorded 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 (the auction closing date of [date]). I further understand that in the event I owe delinquent taxes to the County of Lee, including being named as a Defendant in any delinquent

tax suit filed by County of Lee, 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 by bidding, I 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 understand that if I fail to comply with this Purchaser's Acknowledgment and Contract of Sale, that any funds paid hereunder will be forfeited, and that I will be responsible for any deficiency or damages upon resale, including any expenses that may be incurred. I also understand that my electronic signature shall be considered true and accurate for the purposes of this transaction.

Electronic Signature

Date: _____

[Bidder Name]

[Bidder Address]

[Bidder City, State and Zip]

Phone: _____

[Bidder Email]

Title will be taken in the name of:

The property will be deeded to:

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

If purchaser contact information is different from bidder contact information, please provide the same below.

CERTIFICATION

It is hereby certified that TACS has received this Purchaser's Acknowledgment and Contract of Sale, signed and dated by the above-referenced bidder, on this the ____ day of _____, 2023.

Taxing Authority Consulting Services, PC

NOTES

[illegible]

Property #N1

Donna Herron, Life Estate

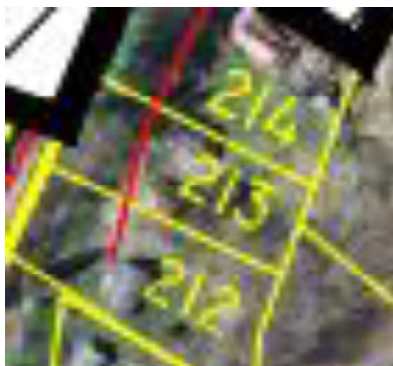
Tax Map No. 23E-(29)-BKA,1-4 • Account No. 6219

Property Address	Owner Name/Address	
	HERRON DONNA LIFE ESTATE	
	PO BOX 302	
	PENNINGTON GAP VA 24277	
Map ID: 23E-(29)-BKA,1-4		
Acct No: 6219-1		
Legal Description: BK A LOTS 1-4 M J PENNINGTON SD		
Plat Book/Page: 0000 / No Page		
Deed Book/Page: 0476 / 277		
Instrument: 00 00		
Occupancy:		
Dwelling Type:		
Use/Class: SINGLE FAMILY CITY	Acreage: 0.000	
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 82 TOWN OF PENNINGTON GAP	Year Effective:	Total Land: \$6,000
MH/Type:	On Site Date: 02/20/2015	Total Improvements: \$0
Condition:	Review Date:	Total Value: \$6,000



Property #N2
Hettie Sturgill
Tax Map No. 22-(A)-213 • Account No. 10016

Property Address	Owner Name/Address	
	STURGILL HETTIE	
	C/O JERRY STURGILL	
	4113 SPINEL ST	
	Map ID: 22-(A)-213 LAFAYETTE IN 47909	
	Acct No: 10016-1	
Legal Description: STONE CREEK		
Plat Book/Page: 0000 / No Page		
Deed Book/Page: 151 / 550		
Instrument: 00 00		
Occupancy:		
Dwelling Type: 1ST FRAME		
Use/Class: SINGLE FAMILY COUNTY	Acreage: 0.500	
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 03 ROCKY STATION MINERAL DIS	Year Effective:	Total Land: \$5,000
MH/Type:	On Site Date: 10/23/2014	Total Improvements: \$500
Condition:	Review Date:	Total Value: \$5,500



Property #N3
Hettie Brock Sturgill
Tax Map No. 23E-(16)-Bk1,1,2,PT3-4 • Account No. 6693

Property Address	Owner Name/Address	
	STURGILL HETTIE BROCK	
	C/O JERRY STURGILL	
	4113 SPINEL ST	
Map ID:	23E-(16)-BK1,1,2,PT3,4 LAFAYETTE IN 47909	
Acct No:	6693-1	
Legal Description:	PT LT 1-2 & 3-4 BK 1	
Plat Book/Page:	0000 / No Page	
Deed Book/Page:	119 / 301	
Instrument:	00	
Occupancy:		
Dwelling Type:		
Use/Class:	RESIDENTIAL / SINGLE FAMILY CITY	Acreage: 0.000
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 82 TOWN OF PENNINGTON GAP	Year Effective:	Total Land: \$4,000
MH/Type:	On Site Date: 01/15/2015	Total Improvements: \$0
Condition:	Review Date:	Total Value: \$4,000



Property #N4
Virgie Smitty
Tax Map No. 22-(A)-74B • Account No. 16762

Property Address	Owner Name/Address	
1743 LEFT POOR VALLEY RD	SMITTY VIRGIE & OAKLEY BURNETTE	
PENNINGTON GAP, VA	915 WOOD AVE W APT 3	
	BIG STONE GAP VA 24219	
Map ID: 22-(A)-74B		
Acct No: 16762-1		
Legal Description: POOR VALLEY		
Plat Book/Page: 0000 / No Page		
Deed Book/Page: 0497 / 154		
Instrument: 00 00		
Occupancy:		
Dwelling Type:		
Use/Class: RESIDENTIAL / SINGLE FAMILY COUNTY		Acreage: 1.000
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 02 ROCKY STATION DISTRICT	Year Effective:	Total Land: \$5,000
MH/Type: Y	On Site Date: 10/15/2014	Total Improvements: \$0
Condition:	Review Date:	Total Value: \$5,000



Property #N5
Charles A. Stevens
Tax Map No. 22-(A)-45 • Account No. 9006

Property Address	Owner Name/Address	
	STEVENS CHARLES A 731 BELGIUM HOLLOW RD PENNINGTON GAP VA 24277	
Map ID: 22-(A)-45		
Acct No: 9006-1		
Legal Description: STONE CREEK LOT		
Deed Book/Page: 0336 / 795		
Instrument: 00 00		
Occupancy:		
Dwelling Type:		
Use/Class: SINGLE FAMILY COUNTY	Acreage: 0.000	
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 03 ROCKY STATION MINERAL DIS	Year Effective:	Total Land: \$1,500
MH/Type:	On Site Date: 10/22/2014	Total Improvements: \$0
Condition:	Review Date:	Total Value: \$1,500



Property #N6
Brooklynn Taylor, et al.
Tax Map No. 23E-(36)-TR4 • Account No. 22337

Property Address		Owner Name/Address	
804 S JOHNSON DR		TAYLOR BROOKLYNN ET AL	
PENNINGTON GAP, VA		C/O BRANDON TAYLOR	
		154 ENGLISH DR	
Map ID: 23E-(36)-TR4 PENNINGTON GAP VA 24277			
Acct No: 22337-1			
Legal Description: TR 4			
Plat Book/Page: B / 152			
Deed Book/Page: 0813 / 713			
Instrument: LH 2016 1600001 83			
Occupancy:			
Dwelling Type:			
Use/Class: SINGLE FAMILY CITY		Acreage: 0.574	
Year Assessed: 2016		Year Built:	
Zoning:		Land Use:	
District: 82 TOWN OF PENNINGTON GAP		Total Mineral: \$0	
MH/Type:		Total Land: \$4,600	
Condition:		Total Improvements: \$0	
		Total Value: \$4,600	



Property #N7
John B. Howard
Tax Map No. 23E-(8)-63 • Account No. 6371

Property Address	Owner Name/Address	
	HOWARD JOHN B	
	219 LAUREL ST	
	WEBER CITY VA 24290	
Map ID: 23E-(8)-63		
Acct No: 6371-1		
Legal Description: BUCK TOWN		
Plat Book/Page: 0000 / No Page		
Deed Book/Page: 398 / 655		
Instrument: DG 2020 2001210		
Occupancy:		
Dwelling Type:		
Use/Class: SINGLE FAMILY CITY	Acreage: 0.100	
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 82 TOWN OF PENNINGTON GAP	Year Effective:	Total Land: \$1,200
MH/Type:	On Site Date: 02/02/2015	Total Improvements: \$0
Condition:	Review Date:	Total Value: \$1,200



Property #N8

Audry Evans

Tax Map No. 23E-(4)-41,42 • Account No. 22753

Property Address	Owner Name/Address	
	EVANS AUDRY OSBORNE ET AL	
	240 LEIGH AVE	
	PENNINGTON GAP VA 24277	
Map ID:	23E-(4)-41,42	
Acct No:	22753-1	
Legal Description:	LOTS 41,42 CECIL ADD	
Deed Book/Page:	99 / 445	
Will Book/Page:	15 / 548	
Occupancy:		
Dwelling Type:		
Use/Class:	SINGLE FAMILY CITY	Acreage: 0.000
Year Assessed:	2016	Year Built:
Zoning:		Land Use:
District:	82 TOWN OF PENNINGTON GAP	Year Remodeled:
MH/Type:		Total Mineral: \$0
Condition:		Total Land: \$4,000
	Year Effective:	On Site Date: 01/12/2015
		Total Improvements: \$0
	Review Date:	Total Value: \$4,000



Property #N9
 Williams Auto Parts, Inc.
 Tax Map No. 23E-(57)-16 • Account No. 18977

Property Address	Owner Name/Address	
	WILLIAMS AUTO PARTS INC	
	PO BOX 488	
	PENNINGTON GAP VA 24277	
Map ID:	23E-(57)-16	
Acct No:	18977-1	
Legal Description:		
Plat Book/Page:	0000 / No Page	
Deed Book/Page:	0383 / 445	
Instrument:	00 00	
Occupancy:		
Dwelling Type:		
Use/Class:	SINGLE FAMILY CITY	Acreage: 1.500
Year Assessed:	2016	Year Built:
Zoning:		Land Use:
District:	82 TOWN OF PENNINGTON GAP	Year Remodeled:
MH/Type:		Year Effective:
Condition:		On Site Date: 02/24/2015
		Review Date:
		Total Mineral: \$0
		Total Land: \$4,000
		Total Improvements: \$0
		Total Value: \$4,000



Property #N10

Johnny Lee Mullins, et al.

Tax Map No. 23E-(11)-BK9,17-18 • Account No. 5869

Property Address	Owner Name/Address	
335 REDWOOD AVE	MULLINS JOHNNY LEE	
PENNINGTON GAP, VA	335 REDWOOD AVE	
	PENNINGTON GAP VA 24277	
Map ID: 23E-(11)-BK9,17,18		
Acct No: 5869-1		
Legal Description: LT 17-18 BK 9		
Plat Book/Page: 0000 / No Page		
Deed Book/Page: 0438 / 541		
Instrument: DG 2006 604090		
Occupancy:		
Dwelling Type:		
Use/Class: RESIDENTIAL / SINGLE FAMILY CITY		Acreage: 0.000
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 82 TOWN OF PENNINGTON GAP	Year Effective:	Total Land: \$8,000
MH/Type: Y	On Site Date: 01/28/2015	Total Improvements: \$800
Condition:	Review Date:	Total Value: \$8,800



Property #N11
Bernard Webb
Tax Map No. 22-(A)-113 • Account No. 9884

Property Address	Owner Name/Address	
	WEBB BERNARD	
	C/O CLEO WEBB	
	PO BOX 159	
	Map ID: 22-(A)-113 ST CHARLES VA 24282	
	Acct No: 9884-1	
Legal Description:	STRAIGHT CREEK	
	Plat Book/Page: 0000 / No Page	
	Deed Book/Page: 0387 / 554	
	Instrument: 00 00	
	Occupancy:	
Dwelling Type:		
	Use/Class: SINGLE FAMILY COUNTY	Acreage: 0.500
Year Assessed: 2016	Year Built:	Land Use:
Zoning:	Year Remodeled:	Total Mineral: \$0
District: 03 ROCKY STATION MINERAL DIS	Year Effective:	Total Land: \$1,500
MH/Type:	On Site Date: 11/10/2014	Total Improvements: \$0
Condition:	Review Date:	Total Value: \$1,500



Property #N12
Ollie Hobbs Heirs
Tax Map No. 22A-(4)-19,20 • Account No. 9314

Property Address	Owner Name/Address		
	HOBBS OLLIE HEIRS		
	C/O KATIE H OLINGER		
	25550 DEVANEY RD		
Map ID:	22A-(4)-19,20 ARCADIA IN 46030		
Acct No:	9314-1		
Legal Description:	LOTS 19,20 ST CHARLES		
Plat Book/Page:	0000 / No Page		
Deed Book/Page:	129 / 342		
Will Book/Page:	472 / 497		
Instrument:	00 00		
Occupancy:			
Dwelling Type:			
Use/Class:	RESIDENTIAL / SINGLE FAMILY COUNTY	Acreage:	0.000
Year Assessed:	2016	Year Built:	
Zoning:		Year Remodeled:	
District:	03 ROCKY STATION MINERAL DIS	Year Effective:	
MH/Type:		On Site Date:	10/24/2014
Condition:	SF AVG	Review Date:	
		Land Use:	
		Total Mineral:	\$0
		Total Land:	\$1,500
		Total Improvements:	\$0
		Total Value:	\$1,500

