

**NOTICE OF PUBLIC AUCTION
SPECIAL COMMISSIONER'S SALE OF REAL ESTATE
COUNTY OF RUSSELL, VIRGINIA**

Pursuant to the terms of those certain Decrees of Sale entered in the Circuit Court of County of Russell, 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 **Russell County Government Center Auditorium, 139 Highland Drive, Lebanon, Virginia 24266**, on **May 16, 2023 at 10:00am**.

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 Mitch-Ell Auction Firm ("Auctioneer") and Taxing Authority Consulting Services, PC ("TACS"). Subsequent 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
1	Michael Tester c/o Jason Guillet	160R-II-2557	158520	47 Rocky Hollow Road, Dante; Subv. J Lot 464; Castlewood Magisterial District
2	Danny L. Couch	156R-IC-2828	468299	1072 Reeds Valley Road, Castlewood; Castlewood Heights; Castlewood Magisterial District
3	Danny L. Couch	156R-IC-2824A	468299	Lots 10, 11, 12, 14, & 44, Castlewood Heights Block A; Castlewood Magisterial District
4	Beulah Reynolds	33L-2593	158595	Mill Creek; 15 acres +/-; Honaker Magisterial District
5	Raymond Morgan et als	66L-26	158803	Clinch River, 18 acres +/-; Cleveland Magisterial District
6	Alta Owens	76L-931	159037	Thompson Creek, 7.34 acres +/-; Cleveland Magisterial District
7	Unknown Owners, et al	76R-343	159085	Aston Property, at corner of Coxtown Road and Old Honaker Road; Town of Honaker
8	Sandra Banner	156R-IC-2817	158235	Castlewood Heights Portion of Tract 1 Lot 2D Sec 1; Castlewood Magisterial District
9	Clell Phillips	160R-II-2524	158507	Lot 437, Subv J; Castlewood Magisterial District

10	Juanita Mae Booher	118R-2647B	157875	Cedar Creek Tract; 16.3 acres +/-; Lebanon Magisterial District
11	David Watson	120L-IC-1	157921	Clinch View Lot 1, 0.616 acres +/-; Lebanon Magisterial District
12	David Watson	120L-IC-1A	157921	Clinch View Un-Numbered Tract, 2.752 acres +/-; Lebanon Magisterial District
13	Matthew Kincaid, et al	160L-IC-2405	468142	1244 Saw Mill Hollow, Dante; Sub G, Castlewood Magisterial District

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. 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.

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: On the day of the auction, 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 100, 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) 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.

Terms applicable to In-Person Bidders ONLY: The deposit and buyer's premium are due on the day 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 www.mitchellauctionfirm.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 Mitch-Ell Auction Firm, at (276) 608-0619 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 May 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 Russell 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 County of Russell 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 www.mitchellauctionfirm.com, by email to mark@mitchellauctionfirm.com or by phone to Mark Mitchell, at (276) 608-4786. 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 804-506-3102, or by writing to the address below.

Re: County of Russell 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 Special Commissioner's sale held on Tuesday, May 16, 2023 in the cause styled County of Russell v. _____ (Case No. _____), the undersigned was the highest bidder on the real estate described below, for a bid price of \$ _____, and a buyer's premium of \$ _____.

Tax Map No. _____
Account No. _____

I understand that a deposit of \$ _____ (25% of the purchase price or \$1,000.00, whichever is more, or the entire purchase price if less than \$1,000.00, or \$20,000.00 if purchase price is more than \$80,000.00) is required to be deposited today with the Special Commissioner and that the balance will be due within fifteen (15) days after confirmation of this sale by the Circuit Court of the County of Russell, Virginia. Further, I understand that a buyer's premium is required in this auction and have agreed to pay \$ _____ as a buyer's premium.

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 Court intends 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 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 (auction date). I further understand that in the event I owe delinquent taxes to the County of Russell or if I am named as a Defendant in any delinquent tax suit filed by the County of Russell, Virginia, that this contract may 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.

If the balance of the purchase price is not paid in full within fifteen (15) days of confirmation, I agree to forfeit the deposit and pay any charges incurred by the Special Commissioner or the Court in collecting on the delinquent amount. I further understand that if I fail to comply with this Purchaser's Acknowledgement and Contract of Sale, that this real estate may be resold and that I will be responsible for any deficiency upon resale, including any expenses that may be incurred.

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

Print Name:

Address:

Phone:

Email:

Title will be taken in the name of:

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

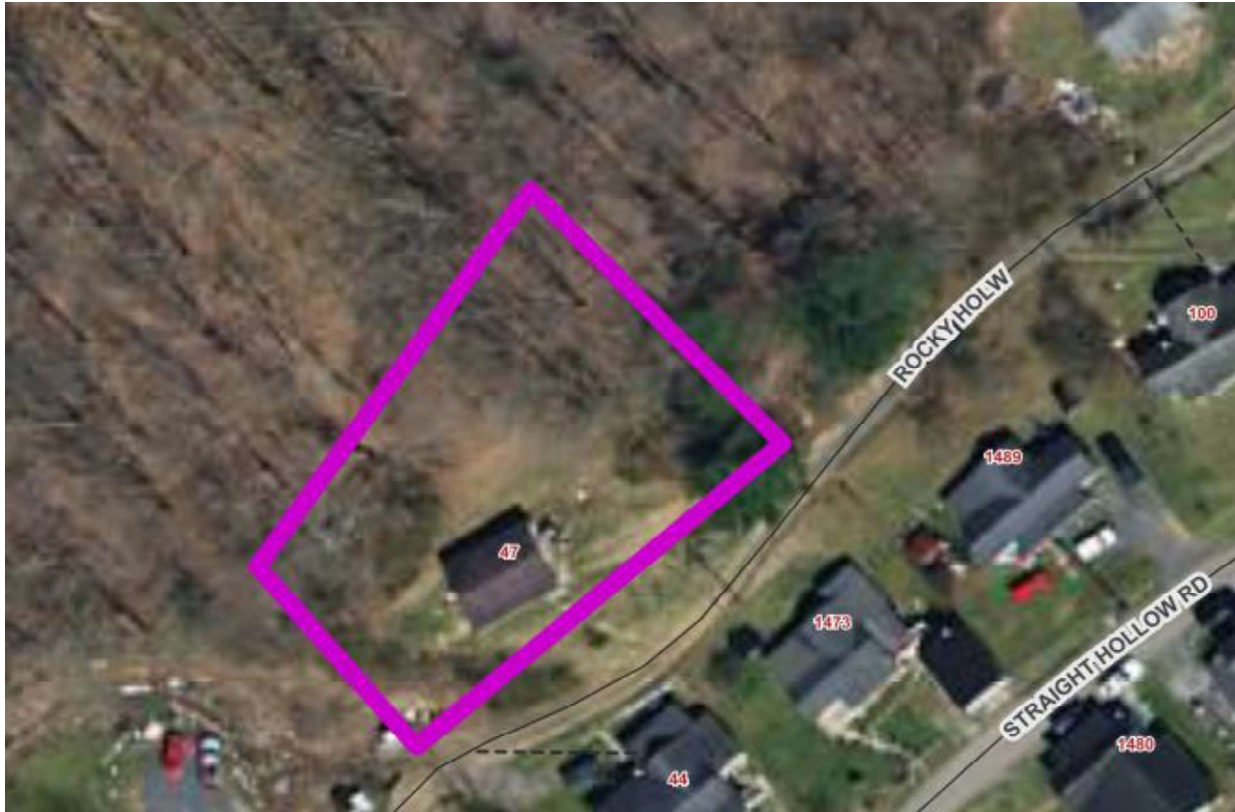
CERTIFICATION

It is hereby certified that the above-referenced purchaser has, on this 16th day of May, 2023, 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 No. 1
Michael Tester c/o Jason Guillet
TACS # 158520 Tax Map 160R-II-2557

Parcel Number	160R112557	Deed Book	0848
Tax ID	2557	Deed Page	200
Owner Name	GULLETT JASON L OR THOMAS C WYATT	Acres	0
Owner Name 2		Improvement Value	\$25,300
Owner Address 1	21 ROCKY HOLLOW RD	Land Value	\$4,000
Owner Address 2	DANTE VA		
Owner ZIP 1	24237		
Owner ZIP 2	0		
Legal Description 1	SUBV. J		
Legal Description 2	LOT 464		



DISCLAIMER: The information 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.

Property No. 2
Danny L. Couch, et al
TACS # 467299 Tax Map #156R-IC-2828

Parcel Number	156RIC2828	Deed Book	763
Tax ID	2828	Deed Page	984
Owner Name	COUCH DANNY L	Acres	0
Owner Name 2		Improvement Value	\$75,900
Owner Address 1	P O BOX 2409	Land Value	\$12,000
Owner Address 2	LEBANON VA		
Owner ZIP 1	24266		
Owner ZIP 2	2409		
Legal Description 1	CASTLEWOOD HEIGHTS		



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Property No. 3
Danny L. Couch, et al
TACS # 467299 Tax Map #156R-IC-2824A

Parcel Number	156RIC2824A	Deed Book	0763
Tax ID	2824A	Deed Page	987
Owner Name	COUCH DANNY L	Acres	0
Owner Name 2		Improvement Value	\$0
Owner Address 1	P O BOX 2409	Land Value	\$14,000
Owner Address 2	LEBANON VA		
Owner ZIP 1	24266		
Owner ZIP 2	2409		
Legal Description 1	LOTS 10 11 12 13 14 & 44		
Legal Description 2	CASTLEWOOD HEIGHTS		
Legal Description 3	BLOCK A		



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Property No. 4
Beulah Reynolds, et al
TACS # 158595 Tax Map #33L-2593

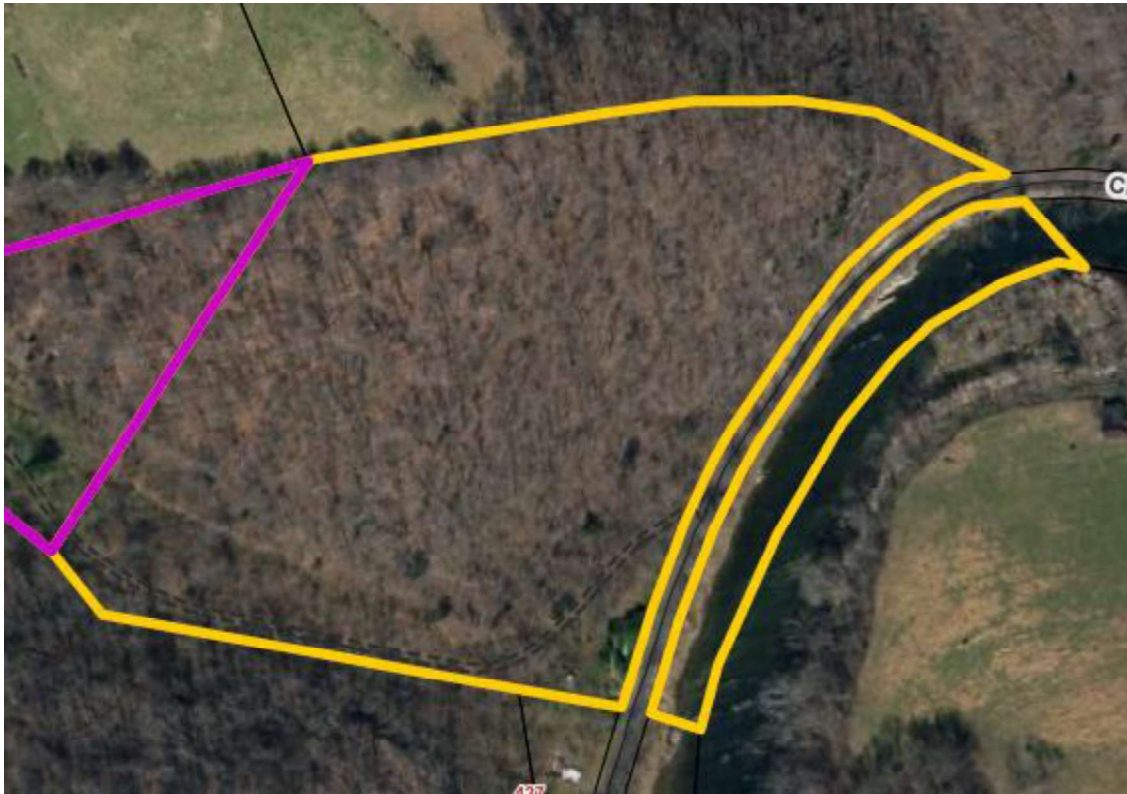
Parcel Number	33L2593	Deed Book	246
Tax ID	2593	Deed Page	25
Owner Name	REYNOLDS BEULAH	Acres	15
Owner Name 2	C/O STEVE REYNOLDS	Improvement Value	\$3,200
Owner Address 1	644 BOTTOM RD	Land Value	\$15,200
Owner Address 2	RAVEN VA		
Owner ZIP 1	24639		
Owner ZIP 2	0		
Legal Description 1	MILL CREEK		



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Property No. 5
Raymond Morgan, et als
TACS # 158803 Tax Map # 66L-26

Parcel Number	66L26	Deed Book	0000
Tax ID	26	Deed Page	16
Owner Name	MORGAN RAYMOND ET ALS	Acres	18
Owner Name 2	C/O ROBERT MORGAN	Improvement Value	\$0
Owner Address 1		Land Value	\$25,600
Owner Address 2			
Owner ZIP 1	0		
Owner ZIP 2	0		
Legal Description 1	CLINCH RIVER		



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Property No. 6
Alta Owens, et al
TACS # 159037 Tax Map # 76L-931

Parcel Number	76L931
Tax ID	931
Owner Name	OWENS ALTA
Owner Name 2	
Owner Address 1	
Owner Address 2	
Owner ZIP 1	0
Owner ZIP 2	0
Legal Description 1	THOMPSON CREEK

Deed Book	0000
Deed Page	9
Acres	7.34
Improvement Value	\$0
Land Value	\$12,300



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Property No. 7
Unknown Owners, et al
TACS# 159085 Tax Map # 76R-343

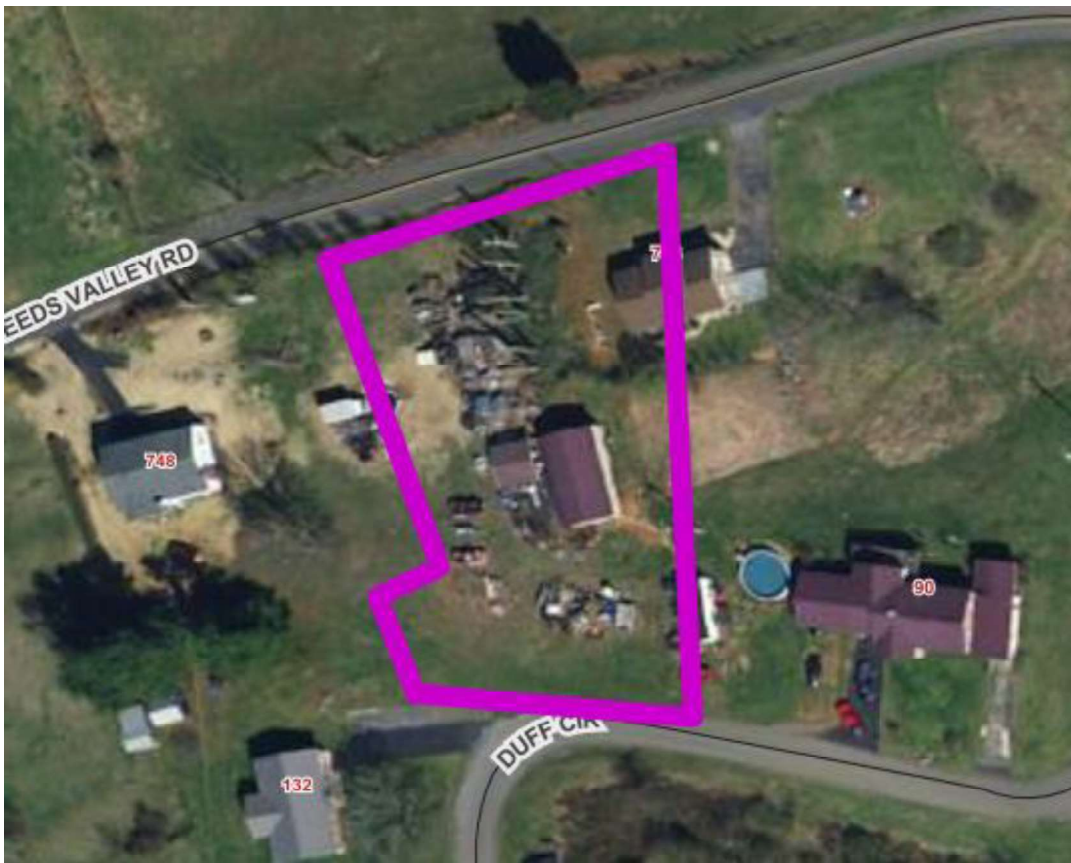
Parcel Number	76R343	Deed Book	0000
Tax ID	343	Deed Page	5
Owner Name	UNKNOWN	Acres	0
Owner Name 2		Improvement Value	\$0
Owner Address 1		Land Value	\$13,000
Owner Address 2			
Owner ZIP 1	0		
Owner ZIP 2	0		
Legal Description 1	ASTON PROPERTY		



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Property No. 8
Sandra Banner
TACS # 158235 TAX MAP # 156R-IC-2817

Parcel Number	I56RIC2817	Legal Description 1	CASTLEWOOD HEIGHTS
Tax ID	2817	Legal Description 2	PORTION OF TRACT 1
Owner Name	BANNER SANDRA	Legal Description 3	LOT 2D SEC 1
Owner Name 2	101 ARBORETUM WAY	Deed Book	372
Owner Address 1	APT 333	Deed Page	739
Owner Address 2	NEWPORT NEWS VA	Acres	0
Owner ZIP 1	23602	Improvement Value	\$9,700
Owner ZIP 2	0	Land Value	\$18,000



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Property No. 9
Clell Phillips
TACS # 158507 Tax Map # 160R-II-2524

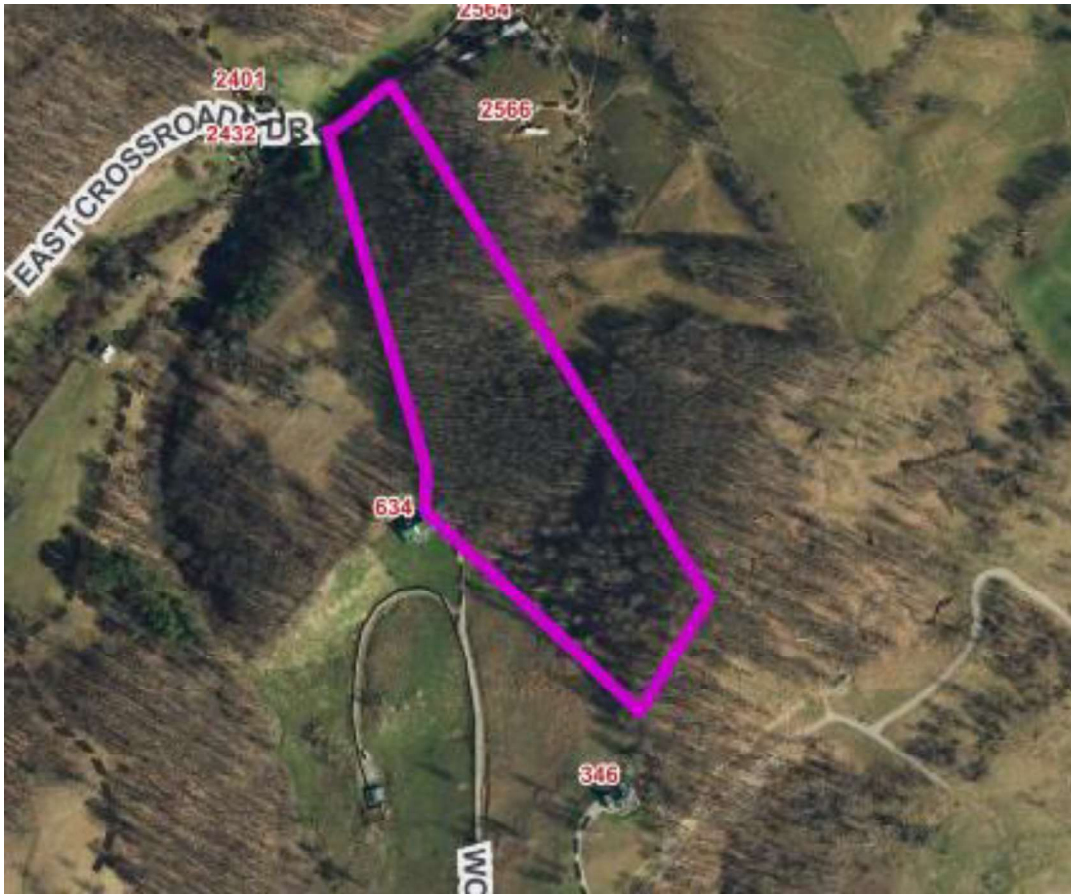
Parcel Number	160RII2524	Legal Description 1	LOT 437
Tax ID	2524	Legal Description 2	SUBV. J.
Owner Name	WITT CRYSTAL L & C	Legal Description 3	
Owner Name 2		Deed Book	0341
Owner Address 1	PO BOX 682	Deed Page	657
Owner Address 2	DANTE VA	Acres	0
Owner ZIP 1	24237	Improvement Value	\$14,500
Owner ZIP 2	682	Land Value	\$2,100



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Property No. 10
Juanita Mae Booher
TACS # 157875 Tax Map # 118R-2647B

Parcel Number	118R2647B	Legal Description 1	CEDAR CREEK
Tax ID	2647B	Legal Description 2	TRACT
Owner Name	BOOHER JUANITA MAE	Legal Description 3	
Owner Name 2		Deed Book	0000
Owner Address 1	200 FELKER RD	Deed Page	11
Owner Address 2	LINDLEY NY	Acres	0
Owner ZIP 1	14858	Improvement Value	\$0
Owner ZIP 2	0	Land Value	\$16,800



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Property No. 11 and Property No. 12
David Watson
TACS # 157921

TAX MAP # 120L-IC-1

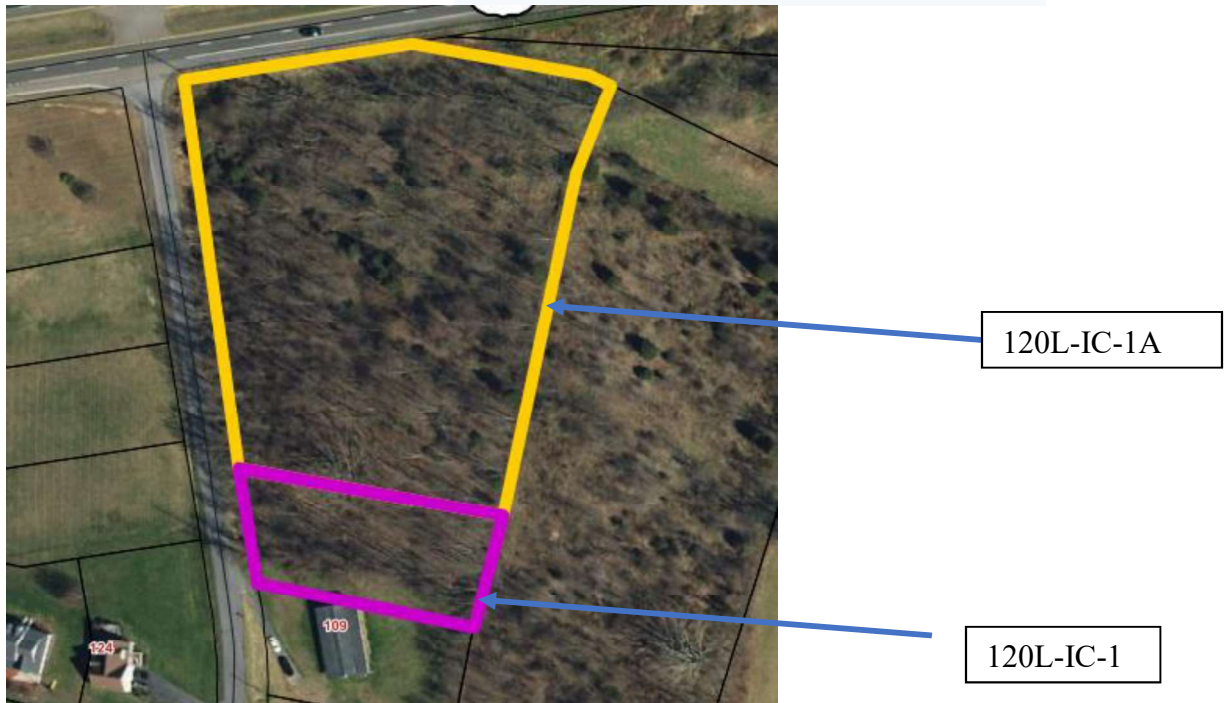
Parcel Number	120LIC1
Tax ID	1
Owner Name	WATSON DAVID S
Owner Name 2	PO BOX 3292
Owner Address 1	
Owner Address 2	LEBANON VA
Owner ZIP 1	24266
Owner ZIP 2	0

Legal Description 1	CLINCH VIEW
Legal Description 2	LOT 1
Legal Description 3	
Deed Book	0422
Deed Page	784
Acres	0.616
Improvement Value	\$0
Land Value	\$9,200

TAX MAP # 120L-IC-1A

Parcel Number	120LIC1A
Tax ID	1A
Owner Name	WATSON DAVID S
Owner Name 2	
Owner Address 1	PO BOX 3292
Owner Address 2	LEBANON VA
Owner ZIP 1	24266
Owner ZIP 2	1296

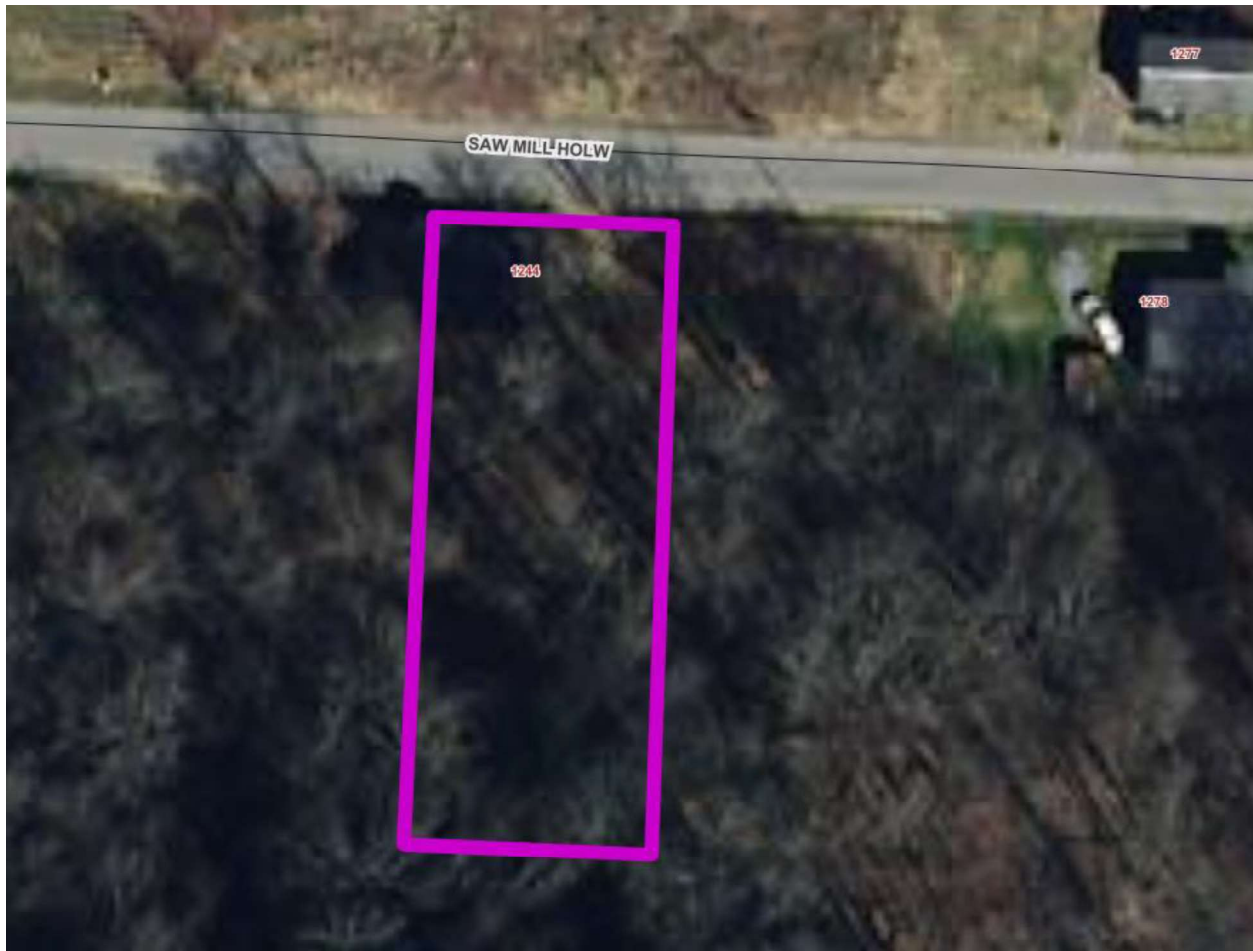
Legal Description 1	CLINCH VIEW
Legal Description 2	UN-NUMBERED TRACT
Legal Description 3	
Deed Book	0000
Deed Page	0
Acres	2.752
Improvement Value	\$0
Land Value	\$20,300



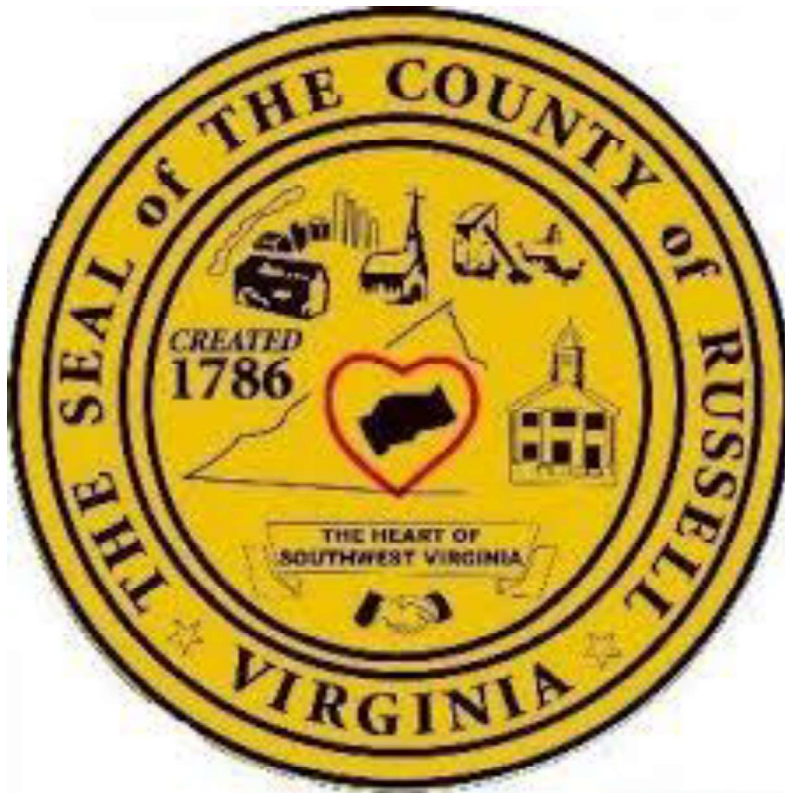
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Property No. 13
Matthew Kincaid, et al
TACS # 468142

Parcel Number	160LIC2405	Legal Description 1	SUBD. G
Tax ID		Legal Description 2	
Owner Name	KINCAID MATTHEW & EMOGENE	Legal Description 3	
Owner Name 2		Deed Book	195
Owner Address 1	PO BOX 402	Deed Page	219
Owner Address 2	DANTE VA	Acres	0
Owner ZIP 1	24237	Improvement Value	\$46,000
Owner ZIP 2	402	Land Value	\$4,000



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Russell County
VIRGINIA

"The Heart of Far Southwest Virginia"

tacs

TAXING AUTHORITY
Consulting Services, PC