

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 **136 Highland Drive, Lebanon, Virginia 24266**, on **October 7, 2024 at 11:00am**.

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 take precedence over any prior written or verbal terms of sale.

	Property Owner(s)	Tax Map No.	TACS No.	Property Description
J1	Carlyle Harold Carter Estate	104R-IBB-930	677581	333 Dodge Street, Lebanon; Town of Lebanon
J2	Cynthia J. Tuggle and/or Michael Weir	34L-SD-2522B	158640	231 Maple Gap Road, Swords Creek; Cleveland Magisterial District
J3	Eveline Ray Gent and Cletis Edward Gent	76R-254A	159082	306 Tunnel Hill Drive, Honaker; Town of Honaker
J4	Earl J. Reynolds	35L-2351D	158661	2295 Reynolds Drive, Honaker; New Garden Magisterial District
J5.1	Mountaineer Metallurgical Holdings	34R-2443D	677708	no E-911 address; 2.19 acres, more or less near Simmons Town Road and Norfolk & Western Railway
J5.2	Mountaineer Metallurgical Holdings	34R-2443C	677708	no e-911 address; 0.09 acres +/-; near Simmons Town Road and Norfolk & Western Railway
J5.3	Mountaineer Metallurgical Holdings	34R-2485	677708	no E-911 address; 20.597 acres +/-; adjacent to Norfolk & Western Railway
J6	Energy Resources, LLC	76R-2106	677385	499 Putnam Road, Honaker; 4.4 acres +/-; Town of Honaker

J7	Energy Resources, LLC	67L-2162	677385	no E-911 address; 1.360 acres +/- ; fronting on Swords Creek and Wysor Valley Road; New Garden Magisterial District
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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. 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 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 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, 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) 608-4786 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 14, 2024).** 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 Russell 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 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.

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

At that certain real estate tax sale which closed on Monday, October 7, 2024, the undersigned was the highest bidder on the real estate described below, for a bid price of \$ _____.

Case Name: County of Russell v. _____ (**Case No.** _____)

Tax Map Number:

Account Number:

SAMPLE CONTRACT

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 County of Russell, 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 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 7, 2024). 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 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 all amounts paid and pay any charges incurred by the Special Commissioner or the Court in collecting on the delinquent amount, that this real estate may be resold, and that I will be responsible for any deficiency upon resale.

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 enforceable.

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 7th day of October, 2024, 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

J1	Carlyle Harold Carter Estate	Tax Map Number 104R-IBB-930	333 Dodge Street Town of Lebanon
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Legal Description	LOTS 76 THRU 78,INC GILMER SUBV ENLG 1
Deed Book	0178
Deed Page	159
Acres	0
Improvement Value	\$55,700
Land Value	\$15,000

Exterior	Interior	Site
Construction: WOOD FRAME	No. Rooms: 6	Street: PAVED
Exterior Walls: STONE	No. Bedrooms: 2	Street:
Foundation: CINDER	No. Baths: 1 F / 1 H	Utilities: PUB SEWER
Roofing: ASPHALT	Floors: CARPET	Utilities: PUB WATER
GABLE	Floors:	Acreage: 0.000
	Interior: PANELING	Year Built: 1957
		Stories: 1.00
		Air Condition: Y



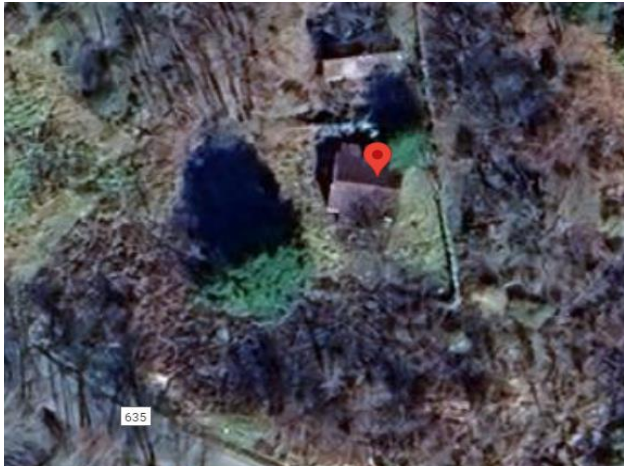
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J2	Cynthia J. Tuggle and Michael Weir	Tax Map Number 34L-SD-2522B	231 Maple Gap Road, Swords Creek
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Legal Description	LONG BRANCH
Deed Book	0000
Deed Page	0
Acres	1.8
Improvement Value	\$4,200
Land Value	\$9,300

REMOVED

Exterior	Interior	Site
Construction:	No. Rooms: 0	Street:
Exterior Walls:	No. Bedrooms: 0	Street:
Foundation:	No. Baths: 0F / 0H	Utilities:
Roofing:	Floors:	Utilities:
	Floors:	Acreage: 1.800
	Interior:	Year Built: 0
		Stories: 0.00
		Air Condition:

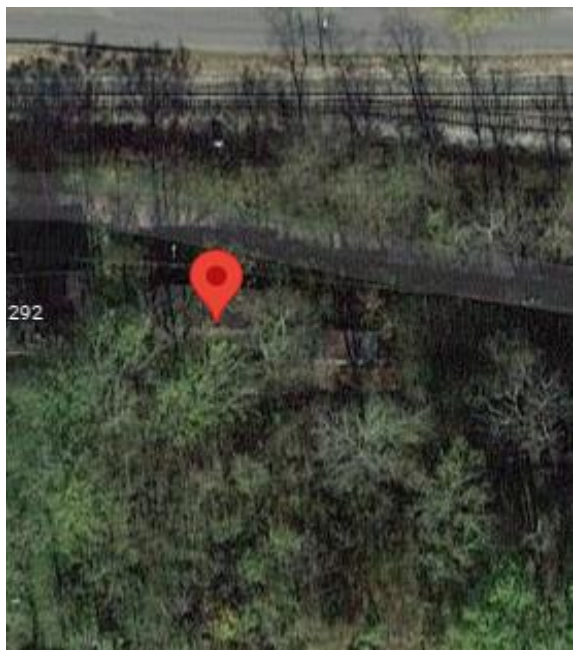


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J3	Eveline Ray Gent and Cletis Edward Gent	Tax Map Number 76R-254A	306 Tunnel Hill Drive, Honaker
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Legal Description	TUNNEL LOT
Deed Book	0000
Deed Page	7
Acres	0
Improvement Value	\$4,000
Land Value	\$10,000

Exterior	Interior	Site
Construction: WOOD FRAME	No. Rooms: 5	Street: PAVED
Exterior Walls: FRAME	No. Bedrooms: 2	Street:
Foundation:	No. Baths: 1 F / 0 H	Utilities: PUB SEWER
Roofing: METAL	Floors: VINYL	Utilities: PUB WATER
GABLE	Floors:	Acreage: 0.000
	Interior: PANELING	Year Built: 1940
	SHEET ROCK	Stories: 1.00
		Air Condition: N



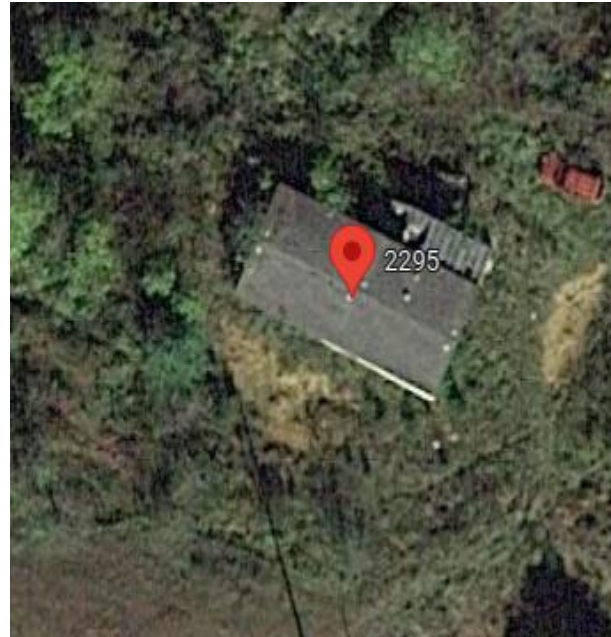
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J4	Earl J. Reynolds	Tax Map Number 35L-2351D	2295 Reynolds Drive, Honaker
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Legal Description

Deed Book	0000
Deed Page	0
Acres	1.5
Improvement Value	\$8,800
Land Value	\$9,000

Exterior	Interior	Site
Construction: WOOD FRAME	No. Rooms: 5	Street: GRAVEL
Exterior Walls: VINYL SIDE	No. Bedrooms: 2	Street: PRIVATE
Foundation: PIERS	No. Baths: 1 F / 1 H	Utilities:
Roofing: COMPOSITE	Floors:	Utilities:
	Floors:	Acres: 0.000
	Interior: SHEET ROCK	Year Built: 1995
		Stories: 1.00
		Air Condition: N



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J5.1	Mountaineer Metallurgical Holdings	Tax Map Number 34R-2443D	no E-911 address; 2.19 acres +/- near Simmons Town Road
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Legal Description	ELIZABETH SIMMONS PROPERTY
Deed Book	0877
Deed Page	357
Acres	2.19
Improvement Value	\$0
Land Value	\$7,700

Exterior	Interior	Site
Construction:	No. Rooms: 0	Street:
Exterior Walls:	No. Bedrooms: 0	Street:
Foundation:	No. Baths: 0F / 0H	Utilities:
Roofing:	Floors:	Utilities:
	Floors:	Acreage: 2.190
	Interior:	Year Built: 0
		Stories: 0.00
		Air Condition:

Mthd	Cls	Land Description	Grd	Unit Size	Dept	Rate	Adj	Value
A	10	COMMERCIAL	A	2190	0.00	0.00	0.00	7665



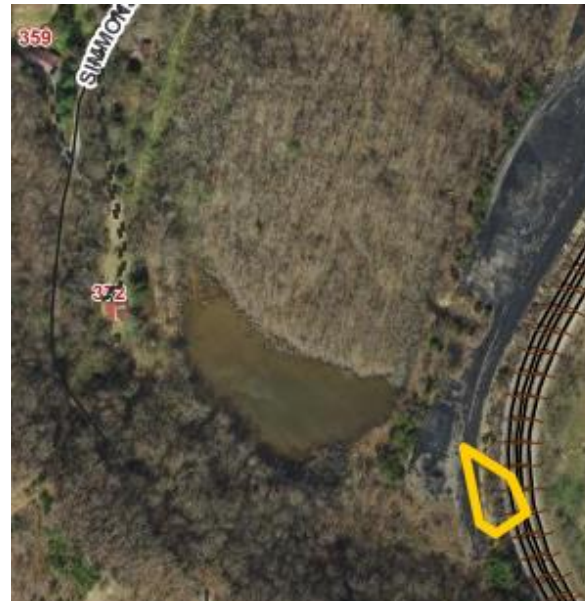
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J5.2	Mountaineer Metallurgical Holdings	Tax Map Number 34R-2443C	No e-911 address; 0.09 acres +/-; near Simmons Town Road
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Legal Description	ELIZABETH SIMMONS PROPERTY
Deed Book	0877
Deed Page	357
Acres	0.09
Improvement Value	\$0
Land Value	\$300

Exterior	Interior	Site
Construction:	No. Rooms: 0	Street:
Exterior Walls:	No. Bedrooms: 0	Street:
Foundation:	No. Baths: 0F / 0H	Utilities:
Roofing:	Floors:	Utilities:
	Floors:	Acreage: 0.090
	Interior:	Year Built: 0
		Stories: 0.00
		Air Condition:

Mthd	Cls	Land Description	Grd	Unit Size	Dept	Rate	Adj	Value
A	10	COMMERCIAL	A	90	0.00	0.00	0.00	315



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J5.3	Mountaineer Metallurgical Holdings	Tax Map Number 34R-2485	no E-911 address; 20.597 acres +/-; adjacent to Norfolk & Western Railway
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Legal Description	RAVEN
Deed Book	0877
Deed Page	357
Acres	20.597
Improvement Value	\$0
Land Value	\$72,100

Exterior	Interior	Site
Construction:	No. Rooms: 0	Street:
Exterior Walls:	No. Bedrooms: 0	Street:
Foundation:	No. Baths: 0F / 0H	Utilities:
Roofing:	Floors:	Utilities:
	Floors:	Acreage: 20.597
	Interior:	Year Built: 0
		Stories: 0.00
		Air Condition:

Mthd	Cls	Land Description	Grd	Unit Size	Dept	Rate	Adj	Value
A	10	COMMERCIAL	A	20597	0.00	0.00	0.00	72089



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J6	Energy Resources, LLC	Tax Map Number 76R-2106	499 Putnam Road, Honaker; 4.4 acres +/-
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Legal Description	PUTNAM
Deed Book	0536
Deed Page	222
Acres	4.4
Improvement Value	\$79,600
Land Value	\$40,000

Exterior	Interior	Site
Construction: WOOD FRAME	No. Rooms: 10	Street: PAVED
Exterior Walls: BRICK	No. Bedrooms: 0	Street:
Foundation: CINDER	No. Baths: 0F / 0H	Utilities: PUB WATER
Roofing: METAL	Floors: CONCRETE	Utilities: SEPTIC
SHED	Floors: CONCRETE	Acreege: 4.400
	Interior: PANELING	Year Built: 0
		Stories: 1.00
		Air Condition: N

Mthd	Cls	Land Description	Grd	Unit Size	Dept	Rate	Adj	Value
A	10	COMMERCIAL	Z	4400	0.00	0.00	40000.0	40000





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J7	Energy Resources, LLC	Tax Map Number 67L-2162	no E-911 address; 1.360 acres +/-; fronting on Swords Creek and Wysor Valley Road
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Legal Description	N&W RAILWAY CO.
Deed Book	0604
Deed Page	282
Acres	1.36
Improvement Value	\$0
Land Value	\$2,700

Exterior	Interior	Site
Construction:	No. Rooms: 0	Street:
Exterior Walls:	No. Bedrooms: 0	Street:
Foundation:	No. Baths: 0F / 0H	Utilities:
Roofing:	Floors:	Utilities:
	Floors:	Acreage: 1.360
	Interior:	Year Built: 0
		Stories: 0.00
		Air Condition:



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Russell County
VIRGINIA

"The Heart of Far Southwest Virginia"

tacs

TAXING AUTHORITY
Consulting Services, PC