NOTICE OF DELINQUENT TAXES
AND SALE OF REAL PROPERTY
COUNTY OF SMYTH, 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 the **Holston Hills Country Club, 1000 Country Club Road, Marion, Virginia 24354,** on **November 6, 2026** at **12:00 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 by The Counts Realty & Auction Group ("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.	Account No.	TACS No.	Property Description
N1	Michael W. Cannaday	229-138-2-7 and 229-138-2-8	22462	934219	Vacant; Douglas Street and Henderson Street, Marion 24354
N2	Charles Young, Estate	190-88-23	32701	627995	Vacant; North Chestnut Street and Franklin Street, Marion 2454
N3	James H. and Diana S. Doss	64-A-63B	67646	734847	Vacant; near Grandview Lane, Chilhowie 24319
N4	REDEEMED Brenda Branson	28A8-5-110; 28A8-8-76A; 28A8-8-110A; **and**, 28A8-8-111A	39047 **and** 156909	734844	REDEEMED Vacant; Buckeye Street, Saltville 24370
N5	Dorothy Stephens	210-118-53	13111	627976	Vacant; West Orange Street, Marion 24354
N6	Brittany D. Kelly, et als	45-A-96A	96939	734869	626 Walkers Creek Road, Marion 24354

N7	Ronald Holmes, et al.	28-A-127	86886	734702	166 Barbrow Hollow Road, Saltville 24370

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 $750.00 and auctioneer fees of $250.00, 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 $150.00, 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 **https://www.countsauction.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 The Counts Realty & Auction Group, at (434) 525-2991 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 13, 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 Smyth 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 Smyth. Questions concerning the registration and bidding process should be directed to the Auctioneer online at https://www.countsauction.com, by email to gmcdaniel@countsauction.com or by phone to George McDaniel, at (434) 525-2991. 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) 612-0629, or by writing to the address below.

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

PURCHASER'S ACKNOWLEDGEMENT AND
CONTRACT OF SALE

At that certain real estate tax sale which closed on Friday, November 6, 2026, the undersigned was the highest bidder on the real estate described below, for a bid price of $_____.

Property Owner:

Tax Map Number:

Account Number:

TACS Number:

Bid Amount: **$_____**

Buyer's Premium: **$_____**

Deed Recordation Fee: **$_____**

Credit Card Hold: **$(_____)**

Total Due: **$_____**

SAMPLE

I understand that the above-referenced "Total Due" is required to be paid today. 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, unknown liens, 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 Warranty Deed will be prepared after payment clearance and that the same will be forwarded to the County of Smyth 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 (November 6, 2026). I further understand that in the event I owe delinquent taxes to the above-named locality, that this contract shall become 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 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 if I fail to comply with this Purchaser's Acknowledgement and Contract of Sale, I agree to forfeit 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 payment also makes the high bidder liable for these fees, plus resale costs and deficiencies.

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 6th day of November 2026, 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

SAMPLE

Property N1
Michael W. Cannaday

0 UNASSIGNED

Sales | Print | Map It

Location	0 UNASSIGNED	**Mblu**	229/ 138/ 2 7/ /
Acct#	22462	**Owner**	CANNADAY MICHAEL W
PBN	SINGLE FAMILY URBAN	**Total Market Value**	$12,000
PID	22462	**Building Count**	1
Legal Description	SEVERT ADD LOTS 7 8 229 138 B2 7	**Assessing District**	DEFAULT
		District	0M: TOWN OF MARION

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2026	$0	$12,000	$12,000

This information is provided for general reference only and is not intended to be a true and accurate representation of the shape of the property. This is no substitute for a survey of the property and is intended to be informational in nature. Interested bidders should exercise their due diligence to determine the size, shape, location, percability, zoning, road frontage, and any other matters of interest related to this property.

Property N2
Charles Young, Estate

0 FRANKLIN ST

Sales | Print | Map It

Location	0 FRANKLIN ST	**Mblu**	190/ 88/ 23/ /
Acct#	32701	**Owner**	YOUNG CHARLES EST
PBN	SINGLE FAMILY URBAN	**Total Market Value**	$6,000
PID	32701	**Building Count**	1
Legal Description	FRANKLIN ST LOT 47 190 88 23	**Assessing District**	DEFAULT
District	0M: TOWN OF MARION		

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2026	$0	$6,000	$6,000

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Property N3
James H. and Diana S. Doss

0 GRANDVIEW LN

Sales | Print | Map It

Location	0 GRANDVIEW LN	**Mblu**	64/ A/ 63/ B/
Acct#	67646	**Owner**	DOSS JAMES H & DIANA S
PBN	SINGLE FAMILY SUBURB	**Total Market Value**	$6,000
PID	67646	**Building Count**	1
Legal Description	FLAT WOOD DOSS TR 64 A 63B	**Assessing District**	DEFAULT
District	03: CHILHOWIE		

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2026	$0	$6,000	$6,000

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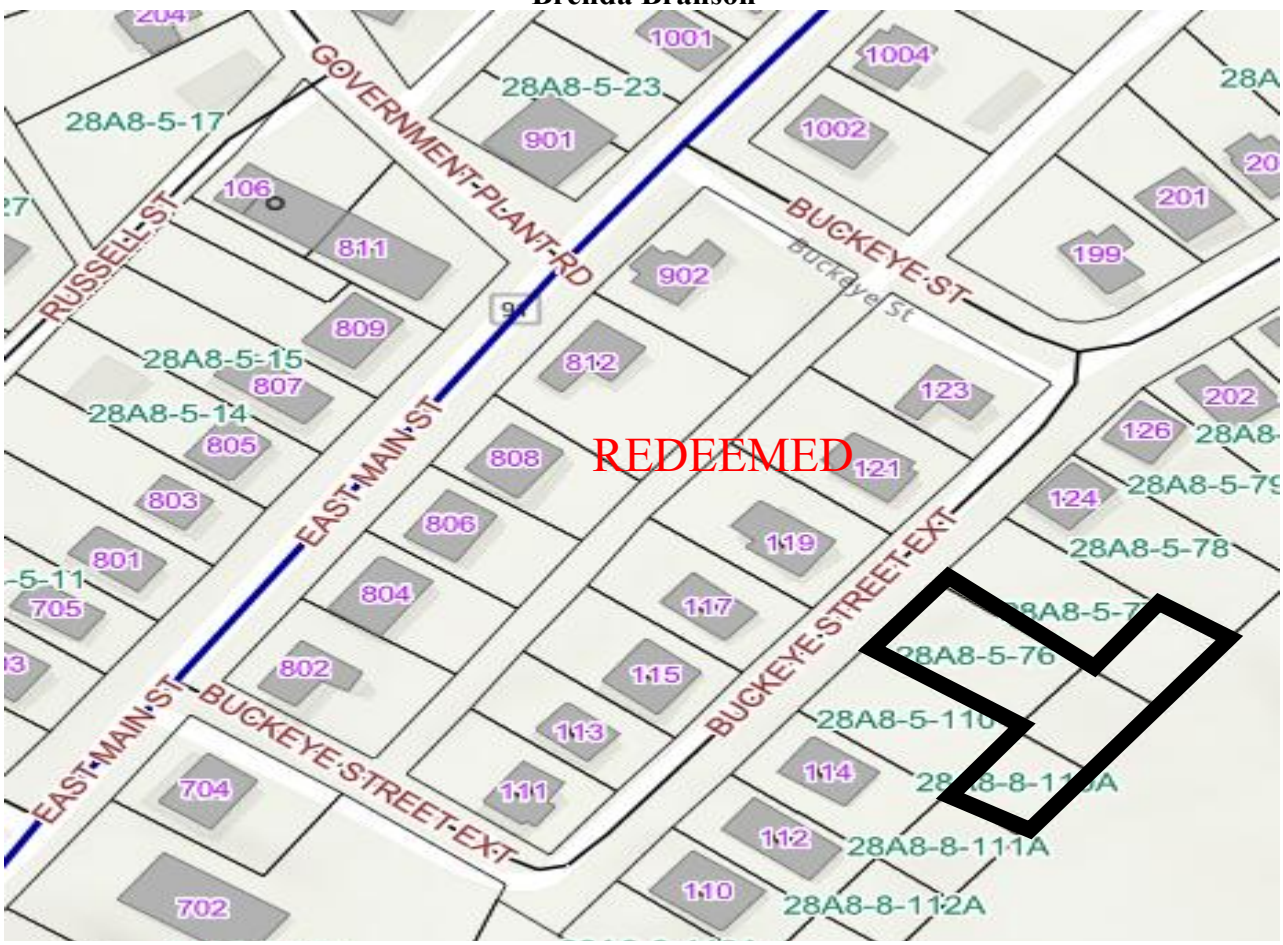
REDEEMED

Property N4
Brenda Branson



0 UNASSIGNED

Sales | Print | Map It

Location	0 UNASSIGNED	**Mblu**	28/ A8 8/ 76/ A/
Acct#	156909	**Owner**	BRANSON BRENDA
PBN	SINGLE FAMILY URBAN	**Total Market Value**	$2,500
PID	156909	**Building Count**	1
Legal Description	TOWN OF SALTVILLE PT LTS 76 110-111 28A8 8 76A	**Assessing District**	DEFAULT
		District	0S: TOWN OF SALTVILLE

Current Value

Assessment			
Valuation Year	**Improvements**	**Land**	**Total**
2026	$0	$2,500	$2,500

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Property N4 (continued)

0 UNASSIGNED

Sales | Print | Map It

Location	0 UNASSIGNED	**Mblu**	28/ A8 5/ 110/ /
Acct#	39047	**Owner**	BRANSON BRENDA
PBN	SINGLE FAMILY URBAN	**Total Market Value**	$2,500
PID	39047	**Building Count**	1
Legal Description	PL A LOT 110 SEC 5 28A8 5 110	**Assessing District**	DEFAULT
District	0S: TOWN OF SALTVILLE		

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2026	$0	$2,500	$2,500

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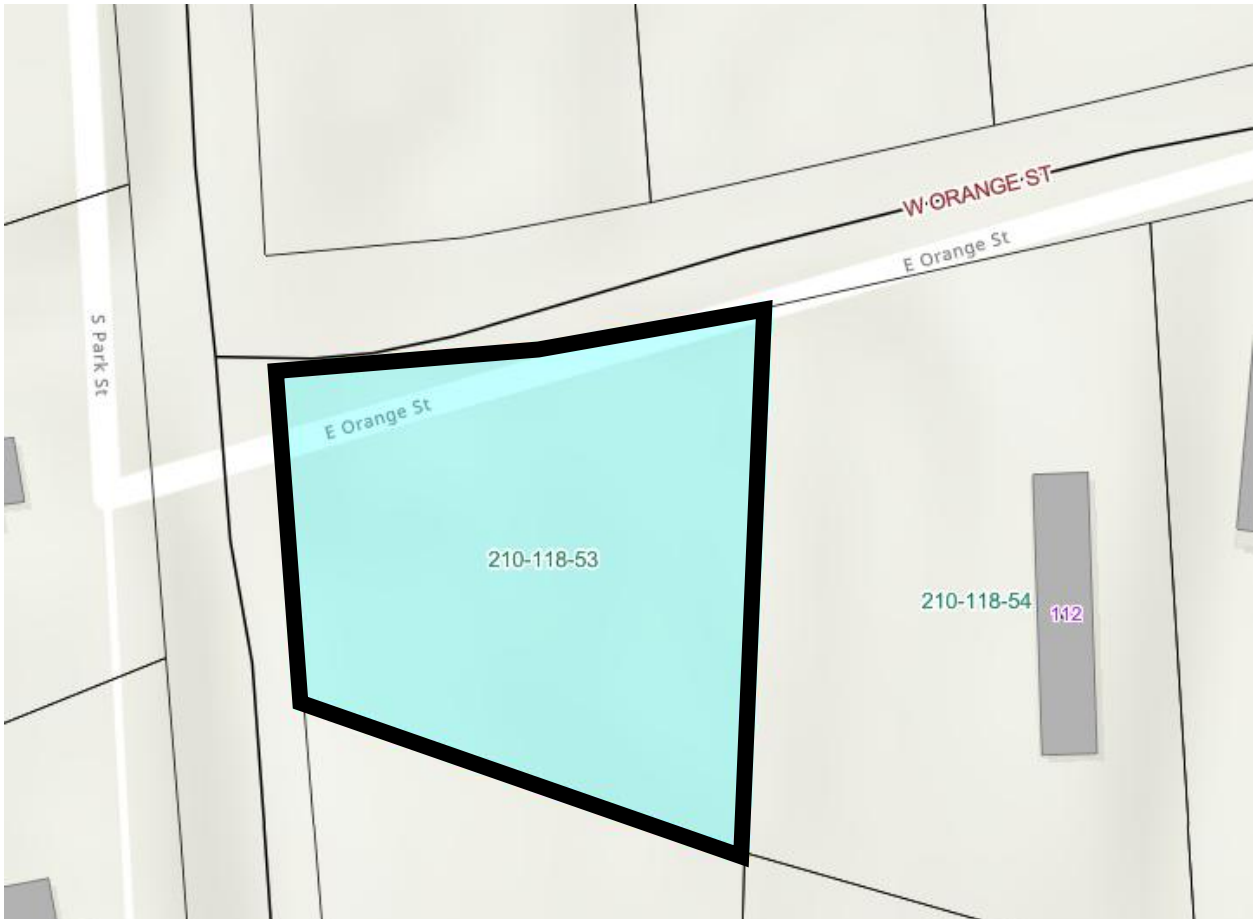
Property N5
Dorothy Stephens



0 UNASSIGNED

Sales | Print | Map It

Location	0 UNASSIGNED	**Mblu**	210/ 118/ 53/ /
Acct#	13111	**Owner**	STEPHENS DOROTHY
PBN	SINGLE FAMILY URBAN	**Total Market Value**	$6,000
PID	13111	**Building Count**	1
Legal Description	ORANGE ST 1 LOT 210 118 53	**Assessing District**	DEFAULT
District	0M: TOWN OF MARION		

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2026	$0	$6,000	$6,000

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Property N6
Brittany D. Kelly, et al.

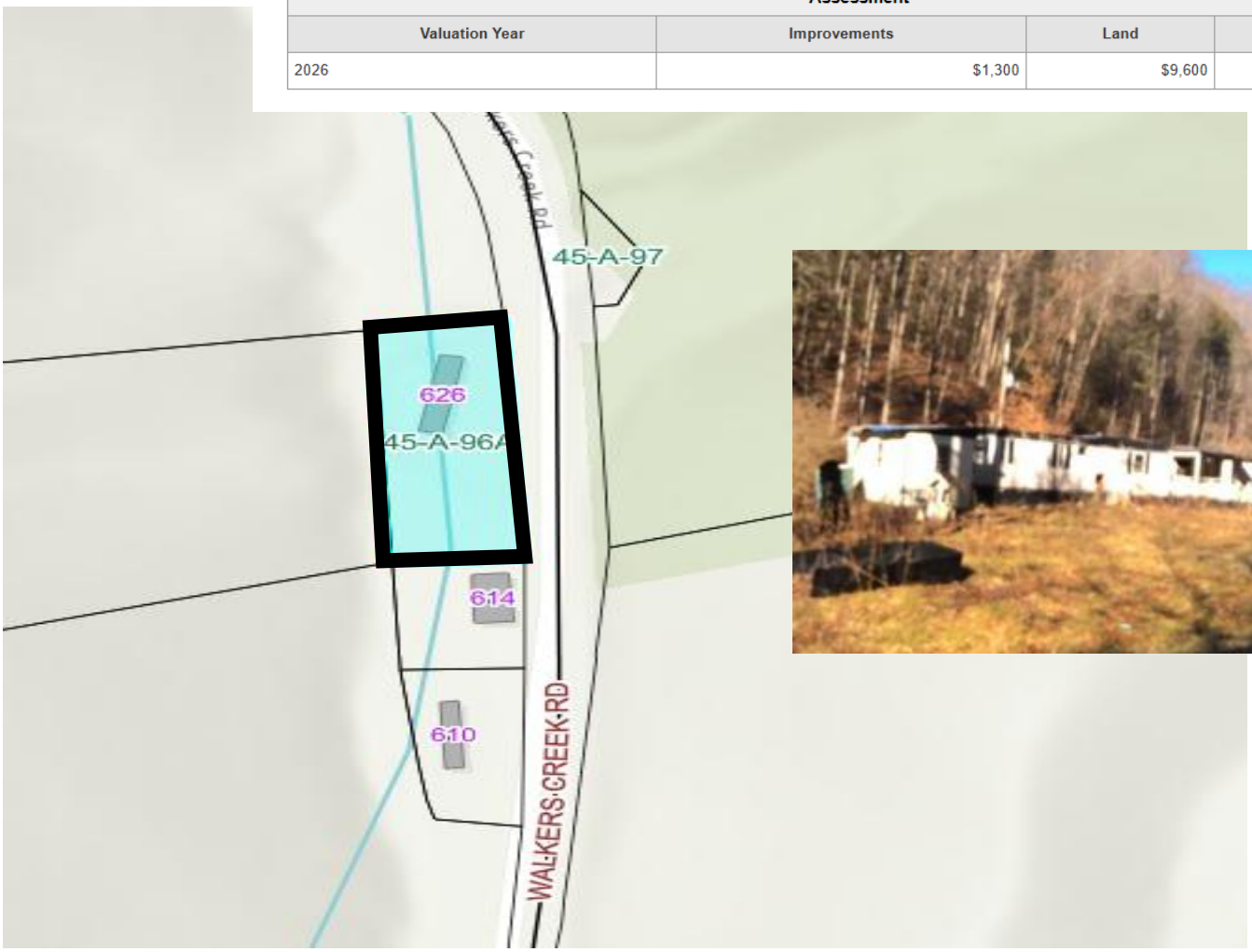
626 WALKERS CREEK RD

Sales | Print | Map It

Location	626 WALKERS CREEK RD	**Mblu**	45/ A/ 96/ A/
Acct#	96939	**Owner**	KELLY BRITTANY D ETALS
PBN	SINGLE FAMILY SUBURB	**Total Market Value**	$10,900
PID	96939	**Building Count**	1
Legal Description	MIDDLE FORK PT DUNFORD TR 45 A 96A	**Assessing District**	DEFAULT
		District	04: PARK

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2026	$1,300	$9,600	$10,900



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Property N7
Ronald Holmes, et al.

166 BARBROW HOLLOW RD

Sales | Print | Map It

Location	166 BARBROW HOLLOW RD	**Mblu**	28/ A/ 127/ /
Acct#	86886	**Owner**	HOLMES RONALD ETAL
PBN	SINGLE FAMILY SUBURB	**Total Market Value**	$13,200
PID	86886	**Building Count**	1
Legal Description	POORE VALLEY 28 A 127	**Assessing District**	DEFAULT
District	01: SALTVILLE		

Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2026	$7,200	$6,000	$13,200

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