

**DELINQUENT TAX
COLLECTION**

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July 16, 2010

David K. Britt, Treasurer
County of Southampton, Virginia
26022 Administration Center Drive
Courtland, VA 23837

Re: Delinquent Real Estate Tax Collections

Dear Mr. Britt:

I am enclosing 10 checks totaling \$2,331.08 for payments we have received on various properties. I also have enclosed a payment report detailing how these payments have been applied. If you have any questions, then please call me.

With kindest regards I remain,

Very truly yours,

James L. Windsor

crc
enclosures

Disclosure Required by Internal Revenue Service Circular 230: This communication is not a tax opinion. To the extent it contains tax advice, it is not intended or written by the practitioner to be used, and it cannot be used by the taxpayer, for the purpose of avoiding tax penalties that may be imposed on the taxpayer by the Internal Revenue Service.

COUNTY OF SOUTHAMPTON

<i>Date</i>	<i>Name</i>	<i>Map No</i>	<i>Bill Yr</i>	<i>Bill No</i>	<i>Due Date</i>	<i>Tax</i>	<i>Penalty</i>	<i>Interest</i>	<i>Total</i>	<i>PIF</i>
7/1/2010	BLACKNALL, CHARLIE & ROSA M	74 55A	2008	75800	12/08	\$130.81	\$13.08	\$22.79	\$166.68	N
6/9/2010	CLARK, SHARNETTE	111D 1 7	2007	18950	12/07	\$90.31	\$9.03	\$25.67	\$125.01	Y
6/30/2010	CLEMENTS, BERNARD L	104 18	2006	19931	12/06	\$56.12	\$5.61	\$21.61	\$83.34	N
7/13/2010	ELEY, DANIEL R & VICKIE P	111D 1 25	2001	29030	12/01	\$229.20	\$22.92	\$189.09		Y
7/13/2010	ELEY, DANIEL R & VICKIE P	111D 1 25	2002	29510	12/02	\$14.06	\$1.41	\$11.84		N
						\$243.26	\$24.33	\$200.93	\$468.52	
7/7/2010	ELEY, JAMES C & BARBARA A	25 27C	2007	32131	12/07	\$179.44	\$17.94	\$52.64	\$250.02	N
6/30/2010	JONES, BRUCE N & VIVIAN N	6 43C, 43E&43G	2003	49810	12/03	\$27.55	\$2.75	\$19.70	\$50.00	N
6/22/2010	PARKER, ALVIN A & ALICE F	67 51G	2006	68141	12/06	\$151.61	\$15.16	\$75.83		Y
6/22/2010	PARKER, ALVIN A & ALICE F	67 51G	2007	70071	12/07	\$65.55	\$6.56	\$18.63		N
						\$217.16	\$21.72	\$94.46	\$333.34	
6/29/2010	POWELL MARY B	102A 2 145	2005	11301	12/05	\$96.94	\$10.00	\$48.12		Y
6/29/2010	POWELL MARY B	102A 2 145	2006	11621	12/06	\$93.44	\$10.00	\$36.21		Y
6/29/2010	POWELL MARY B	102A 2 145	2007	11915	12/07	\$99.28	\$10.00	\$27.32		Y
6/29/2010	POWELL MARY B	102A 2 145	2008	12025	12/08	\$105.12	\$10.51	\$17.34		Y
6/29/2010	POWELL MARY B	102A 2 145	2009	76340	12/09	\$105.12	\$10.51	\$5.78		Y

COUNTY OF SOUTHAMPTON

<i>Date</i>	<i>Name</i>	<i>Map No</i>	<i>Bill Yr</i>	<i>Bill No</i>	<i>Due Date</i>	<i>Tax</i>	<i>Penalty</i>	<i>Interest</i>	<i>Total</i>	<i>PIF</i>
6/29/2010	POWELL MARY B	102A 2 145				\$499.90	\$51.02	\$134.77	\$685.69	
6/29/2010	POWELL MARY B	102A 2 144B	2008	12024	12/08	\$116.72	\$11.67	\$19.26	\$147.65	N
6/22/2010	WALKER, DOLLIE A	60A 2 66	2001	10291	12/01	\$10.19	\$1.02	\$9.62	\$20.83	N
						<i>Tax</i>	<i>Penalty</i>	<i>Interest</i>	<i>Total</i>	
						\$1,571.46	\$158.17	\$601.45	\$2,331.08	

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June 28, 2010

David K. Britt, Treasurer
County of Southampton, Virginia
26022 Administration Center Drive
Courtland, VA 23837

Re: Delinquent Real Estate Tax Collections

Dear Mr. Britt:

I am enclosing 1 check totaling \$3,790.08 for the payment we have received on Kenneth Ray & Mary Griffin. I also have enclosed a payment report detailing how the payment has been applied. If you have any questions, then please call me.

With kindest regards I remain,

Very truly yours,

James L. Windsor

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COUNTY OF SOUTHAMPTON

<i>Date</i>	<i>Name</i>	<i>Map No</i>	<i>Bill Yr</i>	<i>Bill No</i>	<i>Due Date</i>	<i>Tax</i>	<i>Penalty</i>	<i>Interest</i>	<i>Total</i>	<i>PIF</i>
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2001	38500	12/01	\$99.05	\$9.90	\$92.99		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2002	39120	12/02	\$280.80	\$28.08	\$231.66		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2003	39190	12/03	\$280.80	\$28.08	\$200.77		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2004	40020	12/04	\$289.44	\$28.94	\$175.11		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2005	40520	12/05	\$319.68	\$31.97	\$158.24		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2006	41190	12/06	\$270.72	\$27.07	\$104.23		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2007	42660	12/07	\$287.64	\$28.76	\$79.10		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2008	43071	12/08	\$304.56	\$30.46	\$50.25		Y
6/23/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2009	43040	12/09	\$304.56	\$30.46	\$16.76		Y
						<u>\$2,437.25</u>	<u>\$243.72</u>	<u>\$1,109.11</u>	<u>\$3,790.08</u>	

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June 21, 2010

David K. Britt, Treasurer
County of Southampton, Virginia
26022 Administration Center Drive
Courtland, VA 23837

Re: Delinquent Real Estate Tax Collections

Dear Mr. Britt:

I am enclosing 18 checks totaling \$11,825.75 for payments we have received on various properties. I also have enclosed a payment report detailing how these payments have been applied. If you have any questions, then please call me.

With kindest regards I remain,

Very truly yours,

James L. Windsor

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COUNTY OF SOUTHAMPTON

<i>Date</i>	<i>Name</i>	<i>Map No</i>	<i>Bill Yr</i>	<i>Bill No</i>	<i>Due Date</i>	<i>Tax</i>	<i>Penalty</i>	<i>Interest</i>	<i>Total</i>	<i>PIF</i>
5/18/2010	GRAY, JAMES H	13 1B	2001	37340	12/01	\$30.34	\$5.53	\$30.19		Y
5/18/2010	GRAY, JAMES H	13 1B	2002	37970	12/02	\$81.25	\$10.00	\$67.68		Y
5/18/2010	GRAY, JAMES H	13 1B	2003	38350	12/03	\$59.70	\$5.97	\$42.68		N
						<u>\$171.29</u>	<u>\$21.50</u>	<u>\$140.55</u>	<u>\$333.34</u>	
	PARKER, ALVIN A & ALICE									
5/19/2010	F	67 51G	2006	68141	12/06	\$218.41	\$21.84	\$82.08	\$322.33	N
5/20/2010	MEG INVESTMENTS LLC	67 35D	2006	62871	12/06	\$75.97	\$7.59	\$39.24		Y
5/20/2010	MEG INVESTMENTS LLC	67 35D	2007	64721	12/07	\$204.68	\$20.47	\$54.41		Y
5/20/2010	MEG INVESTMENTS LLC	67 35D	2008	65661	12/08	\$216.72	\$21.67	\$33.77		Y
5/20/2010	MEG INVESTMENTS LLC	67 35D	2009	65880	12/09	\$216.72	\$21.67	\$9.95		Y
						<u>\$714.09</u>	<u>\$71.40</u>	<u>\$137.37</u>	<u>\$922.86</u>	
5/20/2010	MEG INVESTMENTS LLC	69 2 5	2008	65671	12/08	\$495.50	\$49.55	\$95.35		Y
5/20/2010	MEG INVESTMENTS LLC	69 2 5	2009	65890	12/09	\$693.36	\$69.34	\$31.77		Y
						<u>\$1,188.86</u>	<u>\$118.89</u>	<u>\$127.12</u>	<u>\$1,434.87</u>	
	CONAWAY, LOUISE LIFE									
5/25/2010	ESTATE	18 8G	2006	21431	12/06	\$15.06	\$1.51	\$5.44		Y
	CONAWAY, LOUISE LIFE									
5/25/2010	ESTATE	18 8G	2007	21121	12/07	\$136.00	\$13.60	\$35.95		Y
	CONAWAY, LOUISE LIFE									
5/25/2010	ESTATE	18 8G	2008	20981	12/08	\$0.55	\$0.06	\$0.09		N
						<u>\$151.61</u>	<u>\$15.17</u>	<u>\$41.48</u>	<u>\$208.26</u>	
	BLACKNALL, CHARLIE &									
5/27/2010	ROSA MAE	74 55A	2008	75800	12/08	\$130.81	\$13.08	\$22.79	\$166.68	N

COUNTY OF SOUTHAMPTON

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5/28/2010	POWELL, MARY B	102A 2 144	2005	11298	12/05	\$74.00	\$10.00	\$37.10		Y
5/28/2010	POWELL, MARY B	102A 2 144	2006	11619	12/06	\$70.40	\$10.00	\$27.47		Y
5/28/2010	POWELL, MARY B	102A 2 144	2007	11913	12/07	\$74.80	\$10.00	\$20.49		Y
5/28/2010	POWELL, MARY B	102A 2 144	2008	12023	12/08	\$79.20	\$10.00	\$12.64		Y
5/28/2010	POWELL, MARY B	102A 2 144	2009	12190	12/09	\$79.20	\$10.00	\$3.72		Y
						<u>\$377.60</u>	<u>\$50.00</u>	<u>\$101.42</u>	<u>\$529.02</u>	
5/28/2010	POWELL, MARY B	102A 2 144B	2008	12024	12/08	\$238.85	\$23.89	\$41.60	\$304.34	N
6/1/2010	GRIFFIN, KENNETH RAY & MARY	86 30B	2001	38500	12/01	\$131.60	\$13.16	\$124.24	\$269.00	N
6/1/2010	JONES, BRUCE N & VIVIAN H	6 43C, 43E&43G	2003	49810	12/03	\$54.82	\$5.48	\$39.70	\$100.00	N
6/3/2010	TURNER, MILTON L & CYNTHIA E	91 5 3	2006	90611	12/06	\$111.55	\$11.16	\$43.97		N
6/15/2010	TURNER, MILTON L & CYNTHIA E	91 5 3	2006	90611	12/06	\$545.95	\$54.59	\$222.43		Y
6/15/2010	TURNER, MILTON L & CYNTHIA E	91 5 3	2007	92991	12/07	\$1,125.40	\$112.54	\$309.49		Y
6/15/2010	TURNER, MILTON L & CYNTHIA E	91 5 3	2008	93850	12/08	\$1,191.60	\$119.16	\$196.61		Y

COUNTY OF SOUTHAMPTON

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6/15/2010	TURNER, MILTON L & CYNTHIA E	91 5 3	2009	95440	12/09	\$1,191.60	\$119.16	\$65.54		Y
						<u>\$4,166.10</u>	<u>\$416.61</u>	<u>\$838.04</u>	<u>\$5,420.75</u>	
6/4/2010	CLEMENTS, BERNARD L	104 18	2006	19931	12/06	\$55.78	\$5.58	\$21.98	\$83.34	N
6/4/2010	NACE, EDWARD & SUSAN	111A 1 38A, 36A	2009	11108	12/09	\$265.04	\$26.50	\$17.01	\$308.55	N
6/7/2010	GRANT, MATTIE M	112C 1 4	2008	41751	12/08	\$196.22	\$19.62	\$34.18	\$250.02	N
6/7/2010	GYOKER, JAMES PAUL	58 22 &23A	2008	43901	12/08	\$654.07	\$65.41	\$113.92	\$833.40	N
6/8/2010	BYNUM, REGINALD K & SITRINA	94B 1 BK B- 7,+	2005	13020	12/05	\$52.55	\$5.26	\$25.53	\$83.34	N
6/8/2010	ELEY, JAMES C & BARBARA A	25 27C	2006	31480	12/06	\$75.71	\$7.56	\$32.91		Y
6/8/2010	ELEY, JAMES C & BARBARA A	25 27C	2007	32131	12/07	\$96.69	\$9.67	\$27.47		N
						<u>\$172.40</u>	<u>\$17.23</u>	<u>\$60.38</u>	<u>\$250.01</u>	
6/8/2010	WALKER, DOLLIE A	60A 2 66	2001	10291	12/01	\$2.79	\$0.28	\$2.57	\$5.64	N
						<u><i>Tax</i></u>	<u><i>Penalty</i></u>	<u><i>Interest</i></u>	<u><i>Total</i></u>	
						<u>\$8,942.89</u>	<u>\$910.90</u>	<u>\$1,971.96</u>	<u>\$11,825.75</u>	

It is accordingly ADJUDGED, ORDERED and DECREED that:

- A. The Bid Price offered by the Highest Bidder for the Property is APPROVED;
- B. The sale of the Property is CONFIRMED;
- C. Upon full payment by the Highest Bidder, the Special Commissioners, either of whom may act, shall prepare, execute and deliver a special warranty deed conveying the Property to the Highest Bidder and report their actions to the Court.

D. The Special Commissioners, upon receipt of the Highest Bidder's payment of \$12,574.67, is AUTHORIZED to issue checks on the funds and to forward them to the following

Auction Company of Virginia, auction fee	\$ 1,250.00
Kaufman & Canoles, P.C.	\$ 4,689.63

Attorneys' fees	\$ 3,500.00
Reimbursed title search fees	\$ 129.50
Reimbursed filing fees	\$ 83.00
Reimbursed advertising fees	\$ 72.28
Reimbursed appraisal fee	\$ 300.00
Reimbursed Order of Publication fee	\$ 286.68
Reimbursed Guardian <i>Ad Litem</i> fee	\$ 180.00
Reimbursed grantor's tax, recording fee	\$ 87.17
Reimbursed release of <i>lis pendens</i> fee	\$ 21.00
Reimbursed administrative fees	\$ 30.00
Subtotal	\$ 4,689.63

Real estate taxes and fees owed to the County of Southampton	\$ 1,048.12
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Surplus proceeds to be held pursuant to Va. Code § 58.1-3967	\$ 5,586.92
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TOTAL DISBURSEMENTS:	\$ 12,574.67
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ENTERED this 24th day of June 2008.



JUDGE

It is accordingly ADJUDGED, ORDERED and DECREED that:

- A. The Bid Price offered by the Highest Bidder for the Property is APPROVED;
- B. The sale of the Property is CONFIRMED;
- C. Upon full payment by the Highest Bidder, the Special Commissioners, either of whom may act, shall prepare, execute and deliver a special warranty deed conveying the Property to the Highest Bidder and report their actions to the Court.

D. The Special Commissioners, upon receipt of the Highest Bidder's payment of \$16,588, is AUTHORIZED to issue checks on the funds as follows and to forward them to the following

Auction Company of Virginia, auction fee	\$ 1,650.00
Kaufman & Canoles, P.C.	\$ 4,272.11

Attorneys' fees	\$ 3,500.00
Reimbursed title search fees	\$ 139.50
Reimbursed filing fees	\$ 83.00
Reimbursed advertising fees	\$ 63.11
Reimbursed appraisal fee	\$ 250.00
Reimbursed service fees	\$ 81.00
Reimbursed grantor's tax, recording fee	\$ 104.50
Reimbursed release of <i>lis pendens</i> fee	\$ 21.00
Reimbursed administrative fees	\$ 30.00
Subtotal	\$ 4,272.11

Real estate taxes and fees owed to the County of Southampton	\$ 3,876.03
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Surplus proceeds to be held pursuant to Va. Code § 58.1-3967	\$ 6,789.86
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TOTAL DISBURSEMENTS:	\$ 16,588.00
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ENTERED this 24th day of June 2008.



JUDGE