

# TACS

The law firm of Taxing Authority Consulting Services, P.C., in Chesterfield  
County

I don't understand why no one will take a position on whether the lien is, or is not,  
on the individual's property in Highland County, Virginia. I don't understand this  
level of non-accountability much less being able to get away with it.



PO Box 71476  
Richmond, Virginia 23255-1476  
(703) 880-1078 • Fax (804) 440-1171  
info@taxva.com

Taxing Authority Consulting Services, P.C.  
Attorneys At Law

## NOTICE OF DELINQUENT TAXES

### Fairfax County Department of Tax Administration

September 19, 2011

Re: TACS# 59140 (0904-01-0017) Total Amount Due: \$16416.76

Dear Sir or Madam:

Please be advised that the Fairfax County Department of Tax Administration has retained our services in the collection of delinquent real estate taxes. Tax records indicate that a delinquency exists on your property. Because your taxes are delinquent, penalties, interest and collection fees must now be paid in addition to the taxes and the total amount due is reflected in the amount shown above. Please note that interest continues to accrue so this amount is good through the end of the month only and you can save money by making payment immediately.

Please take notice that pursuant to Virginia Code §58.1-3965, unless your account is paid in full within thirty (30) days from the date of this Notice, Fairfax County will direct this firm to immediately commence proceedings to sell your property. Payment should be made payable to **Fairfax County** and mailed to the following address: **Taxing Authority Consulting Services, PC, P.O. Box 71476, Richmond, Virginia, 23255-1476**. Please be sure to include the above referenced account number on your payment to ensure proper credit.

Please disregard this notice if you have paid these taxes or you are now a debtor in a pending bankruptcy. If you are in bankruptcy, please furnish to our office, in writing, the number of your bankruptcy case and the identification of the Court in which it is pending so as to enable us to code your account and avoid further correspondence to you. Should you require further information regarding this delinquency, please do not hesitate to contact our office at the phone number listed above.

\*\*\*Detach Lower Portion and Return with Remittance\*\*\*

CCSTACS01FXT1

(Do not send cash – please make check or money order payable to Fairfax County)

PO Box 71476  
Richmond VA 23255-1476  
ADDRESS SERVICE REQUESTED

**tacs** Taxing Authority Consulting Services, P.C.  
Attorneys At Law  
(703) 880-1078 • Fax (804) 440-1171 • info@taxva.com

September 19, 2011

59140-FXT1 626621840



Anthony M Oconnell Tr  
439 S Vista Del Rio  
Green Valley AZ 85614-2415

**TAXING AUTHORITY CONSULTING SERVICES PC**  
PO Box 71476  
Richmond VA 23255-1476



TACS #: 59140  
Total Amount Due: \$16416.76

Amount Enclosed: \$ \_\_\_\_\_



PO Box 71476  
Richmond, Virginia 23255-1476  
(703) 880-1078 • Fax (804) 440-1171  
questions@taxva.com

Taxing Authority Consulting Services, P.C.  
Attorneys At Law

## **SECOND AND FINAL NOTICE OF DELINQUENT TAXES**

### **Fairfax County Department of Tax Administration**

October 26, 2011

**Re: TACS# 59140 (0904-01-0017) Total Amount Due: \$16,469.24**

Dear Sir or Madam:

We recently forwarded a Notice to you indicating that your real estate taxes are severely delinquent. Our firm has been retained to collect the delinquent taxes on your property. Since the tax records reflect that these taxes remain unpaid despite our correspondence to your attention, this is your final notice and last opportunity to address this delinquency.

Please take notice that unless your account is paid in full within thirty (30) days of this notice, we will take additional action to collect this account, such as the seizure of your wages or other property. If your taxes are more than two years delinquent, or the property is otherwise eligible for sale under applicable law, we will commence proceedings to sell your property, beginning with the publication of your name and this delinquency in a local newspaper. Please be advised that Virginia law requires that you pay any costs associated with filing suit to sell your property for delinquent taxes. You will be responsible for paying for services such as publications, title searches, filing fees, service fees, appraisal fees, court reporter fees, and auctioneer fees.

Payment should be made payable to **Fairfax County** and mailed to the following address: **Taxing Authority Consulting Services, PC, P.O. Box 71476, Richmond, Virginia, 23255-1476**. You may also make payment by credit card or electronic check through our website, [www.taxva.com](http://www.taxva.com), by clicking "Pay Now" (a convenience fee will apply). Please be sure to include the above-referenced account number on your payment to ensure proper credit.

Please contact our office to discuss payment of your account. If you have paid these taxes or you are now a debtor in a pending bankruptcy, please disregard this notice. If you are in bankruptcy, please furnish to our office, in writing, the number of your bankruptcy case and the identification of the Court in which it is pending so as to enable us to code your account and avoid further correspondence to you.

Sincerely,  
Taxing Authority Consulting Services, PC

\*\*\*Detach Lower Portion and Return with Remittance\*\*\*

CCSTACS01FXT2

(Do not send cash – please make check or money order payable to Fairfax County)

PO Box 71476  
Richmond VA 23255-1476  
ADDRESS SERVICE REQUESTED

**tacs** Taxing Authority Consulting Services, P.C.  
Attorneys At Law  
(703) 880-1078 • Fax (804) 440-1171 • questions@taxva.com

October 26, 2011

59140-FXT2 651192477



Anthony M Oconnell Tr  
439 S Vista Del Rio  
Green Valley AZ 85614-2415

#### **TAXING AUTHORITY CONSULTING SERVICES PC**

PO Box 71476  
Richmond VA 23255-1476



TACS #: 59140  
Total Amount Due: \$16,469.24

Amount Enclosed: \$\_\_\_\_\_



Taxing Authority Consulting Services, P.C.  
Attorneys At Law

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P.O. Box 1270 • Midlothian • Virginia • 23113-8270  
(804) 545-2500 • Fax (804) 440-1171 • [liens@taxva.com](mailto:liens@taxva.com)

May 11, 2012

TO: ANTHONY M OCONNELL TR  
439 SOUTH VISTA DEL RIO  
GREEN VALLEY, AZ 85614

**RE: NOTICE OF LIEN AND DEMAND FOR PAYMENT**

The enclosed NOTICE OF LIEN has been issued to your financial institution to collect delinquent assessments of TAXES, PENALTIES, INTEREST and/or OTHER CHARGES due.

Please refer your questions regarding this lien to 804-545-2500.

Respectfully,

Taxing Authority Consulting Services, PC



**Taxing Authority Consulting Services, P.C.  
Attorneys At Law**

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**P.O. Box 1270 • Midlothian • Virginia • 23113-8270  
(804) 545-2500 • Fax (804) 440-1171 • [liens@taxva.com](mailto:liens@taxva.com)**

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## **APPLICABLE LAW & NOTICE OF REMEDIES**

### **SECTION 58.1-3919 (in part) Collection of taxes not paid when due; distress for same.**

The treasurer, after the due date of any tax or other charge collected by such Treasurer, shall call upon each person chargeable with such tax who has not paid the same prior to that time; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect by distress or otherwise.

### **SECTION 58.1-3952.A. (in part) Collection out of estate in hands of or debts due by third party.**

The treasurer or other tax collector of any county, city or town may apply in writing to any person indebted to or having in his hands estate of a taxpayer for payment of taxes, or other charges collected by the treasurer, more than thirty days delinquent out of such debt or estate. Payment by such person of such taxes, penalties and interest, or other charges either in whole or in part, shall entitle him to a credit against such debt or estate. The taxes, penalties and interest or other charge shall constitute a lien on the debt or estate due the taxpayer from the time the application is received. For each application served, the person applied to shall be entitled to a fee of twenty dollars which shall constitute a charge or credit against the debt to or estate of the taxpayer. The treasurer or collector shall send a copy of the application to the taxpayer, with a notice informing him of the remedies provided in this chapter.

If the person applied to does not pay so much as ought to be recovered out of the debt or estate, the treasurer or collector shall procure a summons directing such person to appear before the appropriate court, where proper payment may be enforced. Any person so summoned shall have the same rights of removal and appeal as are provided by law for the enforcement of demands between individuals. For purposes of this section, the term "person" shall include but shall not be limited to individuals, corporations, partnerships, institutions, and other such entities, as well as the Commonwealth and its agencies and political subdivisions.

### **SECTION 58.1-3980 (in part) Application to commissioner of the revenue or other official for correction.**

A. Any person, firm or corporation assessed by a commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue under this title with local taxes on tangible personal property, machinery and tools, or merchants' capital, or a local license tax, aggrieved by any such assessment, may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the commissioner of the revenue or such other official who made the assessment for a correction thereof.

Sections 58.1-3980 through 58.1-3983 shall also apply to erroneous assessments of real estate if the error sought to be corrected in any case was made by the commissioner of the revenue or such other official to whom the application is made.

B. Notwithstanding the provisions of subsection A, an unpaid tangible personal property tax assessment may be appealed to the commissioner of the revenue or other assessing official at any time during which such assessment is collectible under section 58.1-3940, provided the taxpayer can demonstrate by clear factual evidence that he was not subject to the tax for the year in question. If the assessing official is satisfied that the assessment is erroneous, he shall order the treasurer or other collecting official to discharge such assessment.

In the case of an erroneous assessment that has been satisfied in whole or in part through an involuntary payment, an appeal to the assessing official must be made within one year from the date of the involuntary payment. If the assessing official is satisfied that the assessment is erroneous, he shall order the treasurer or other collecting official to issue a refund for the amount of the involuntary payment. For purposes of this section, "involuntary payment" means a payment received pursuant to sections 58.1-3952 or 58.1-520 et seq. (Setoff Debt Collection Act).

### **SECTION 58.1-3984.A (in part) Application to court to correct erroneous assessments of local levies generally.**

A. Any person assessed with local taxes, aggrieved by any such assessment, may, unless otherwise specially provided by law, (i) within three years from the last day of the tax year for which any such assessment is made, (ii) within one year from the date of the assessment, or (iii) within one year from the date of the Tax Commissioner's final determination under section 58.1-3703.1 A 5, whichever is later, apply for relief to the circuit court of the county or city wherein such assessment was made.

## **NOTICE OF EXEMPTIONS**

If the funds subject to this lien come exclusively from one or more of the following sources, or another source exempt under Federal or State law, the debtor's funds may be exempt from this lien:

- Social security or SSI benefits (42 U.S.C. § 407)
- Federal retirement benefits (5 U.S.C. section 8346)
- Workers' compensation (Code of Virginia § 65.2-531)
- Longshoremens & Harbor Workers Compensation Act (33 U.S.C 916)
- Public Assistance, including Section 8 housing benefits (Code of Virginia section 63.1-88)
- Veteran's benefits (38 U.S.C. section 3101)
- Unemployment compensation (Code of Virginia § 60.2-600)
- Blacklung benefits

If the debtor claims an exemption, you must still forward the appropriate funds withheld to the Treasurer. The debtor may request a hearing under Virginia law, either to the court or to the Treasurer, to determine the right to an exemption. If the debtor is entitled to an exemption, the Treasurer will make the refund to the debtor. There is no exemption solely because the debtor has difficulty paying debts.



Taxing Authority Consulting Services, P.C.  
Attorneys At Law

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P.O. Box 1270 • Midlothian • Virginia • 23113-8270  
(804) 545-2500 • Fax (804) 440-1171 • [liens@taxva.com](mailto:liens@taxva.com)

***NOTICE OF LIEN AND DEMAND FOR PAYMENT UNDER  
§ 58.1-3919 & § 58.1-3952 OF THE CODE OF VIRGINIA***

May 11, 2012

**TO: THE BLUE GRASS VALLEY BANK  
Attn: Lien Department  
LEGAL ORDER PROCESSING  
PO BOX 6  
BLUE GRASS, VA 24413**

**RE: ANTHONY M OCONNELL TR, 439 SOUTH VISTA DEL RIO GREEN VALLEY, AZ  
85614**

**Fed ID: 225-52-7637      TACS #: 59140  
Balance Due: \$27,669.42**

Taxing Authority Consulting Services, P.C. has been retained by the Fairfax County DTA to collect delinquent taxes and other charges owed by the above referenced person/business.

It appears that you may have in your possession property of the Debtor, therefore pursuant to Code of Virginia §58.1-3952, this LIEN is being issued against so much of the property of the Debtor that may be in your hands or in any depository account. You are hereby directed to remit such amount to our office, up to the balance due stated above.

This Lien shall be returnable within 14 days and unless you timely make reply and/or make payment of this Lien, a Summons may be issued, commanding you to appear before the appropriate court for interrogation on oath and such further proceedings and judgment as may be proper, under the provisions of § 58.1-3919 and § 58.1-3952 of the Code of Virginia.

**Please return this form with your response to the address listed above and make your check payable to Fairfax County DTA.**

**Please direct any questions about this lien to our office at (804) 545-2500.**

/S/

*Mark K. Ames, Esq.*

*Pursuant to Code of Virginia §58.1-3934*

**RESPONSE:**

- ☐ Payment Enclosed      ☐ Full      ☐ Partial  
☐ No Funds available  
☐ No Account/Account Closed  
☐ Other \_\_\_\_\_



Anthony OConnell <anthonymineroconnell@gmail.com>

## Would you please explain this?

2 messages

**Anthony OConnell** <anthonymineroconnell@gmail.com>  
To: tacs <liens@taxva.com>  
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 9:48 PM

Dear tacs,

Would you please explain the attachment?

Thank you,

Anthony O'Connell, Trustee

 **tacs-bluegrass-lien-2p.pdf**  
36K

Wow

**Margaret Kaiman** <margaret@taxva.com>  
To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>

Wed, Jul 25, 2012 at 4:49 AM

Good Morning Mr. O'Connell,

This lien was issued due to delinquent real estate taxes owed to our client, Fairfax County Department of Tax Administration. If you feel that there has been error please contact our office at 804-545-2500 to discuss your account. Please reference account number 59140.

Thank you,

Margaret Kaiman

Margaret A. Kaiman

Special Procedures Collection Manager

margaret@taxva.com

Taxing Authority Consulting Services, PC

A Virginia Law Firm

Taxing Authority Consulting Services, P.C.

P.O. Box 1270

Midlothian, VA 23113

(804) 612-9047 (Direct Phone)

(804) 612-0284 (Fax)

Please visit our website at [www.taxva.com](http://www.taxva.com)

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**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]

**Sent:** Wednesday, July 25, 2012 12:49 AM

**To:** Liens

**Cc:** Anthony OConnell

**Subject:** Would you please explain this?

[Quoted text hidden]





Anthony OConnell <anthonymineroconnell@gmail.com>

What was the lien put on?

1 message

Anthony OConnell <anthonymineroconnell@gmail.com>  
To: Margaret Kaiman <margaret@taxva.com>

Wed, Jul 25, 2012 at 5:55 AM

Ms Kaiman,  
Good morning to you also.  
What was the lien put on?

Anthony O'Connell

 tacs-bluegrass-lien-2p.pdf  
36K



Anthony OConnell &lt;anthonymineroconnell@gmail.com&gt;

---

**What was the lien put on?**

3 messages

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**Anthony OConnell** <anthonymineroconnell@gmail.com>  
To: tacs <liens@taxva.com>

Wed, Jul 25, 2012 at 7:25 AM

Dear Taxing Authority Consulting Services, P. C.

What was the lien put on? (Please see attachment)

Thank you.

Anthony O'Connell

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 **tacs-bluegrass-lien-2p.pdf**  
36K

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**Margaret Kaiman** <margaret@taxva.com>

Wed, Jul 25, 2012 at 7:50 AM

To: Anthony OConnell &lt;anthonymineroconnell@gmail.com&gt;, Liens &lt;liens@taxva.com&gt;

Mr. O'Connell,

The lien was issued to the bank listed at the top of the page. Blue Grass Valley Bank advised us on 5/18/12 that the account was no longer open.

Thank you.

**Margaret**

Margaret A. Kaiman

Special Procedures Collection Manager

Taxing Authority Consulting Services, PC

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**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]

**Sent:** Wednesday, July 25, 2012 10:26 AM

**To:** Liens

**Subject:** What was the lien put on?

[Quoted text hidden]

---

**Anthony OConnell** <anthonymineroconnell@gmail.com>

Wed, Jul 25, 2012 at 8:33 AM

To: Margaret Kaiman <margaret@taxva.com>

Please answer my question. What was the lien put on?

Thank you.

Anthony O'Connell

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Taxing Authority Consulting Services, P.C.  
Attorneys At Law

P.O. Box 1270 • Midlothian • Virginia • 23113-8270  
(804) 545-2500 • Fax (804) 440-1171 • [liens@taxva.com](mailto:liens@taxva.com)

**NOTICE OF LIEN AND DEMAND FOR PAYMENT UNDER  
§ 58.1-3919 & § 58.1-3952 OF THE CODE OF VIRGINIA**

July 26, 2012

**TO: FIRST AND CITIZENS BANK  
Attn: Lien Department  
LEGAL ORDER PROCESSING  
195 W MAIN ST  
MONTEREY, VA 24465**

**RE: ANTHONY M OCONNELL TR, 439 SOUTH VISTA DEL RIO GREEN VALLEY, AZ  
85614**

**Fed ID: 225-52-7637      TACS #: 59140**

**Balance Due: \$27,718.72**

Taxing Authority Consulting Services, P.C. has been retained by the Fairfax County DTA to collect delinquent taxes and other charges owed by the above referenced person/business.

It appears that you may have in your possession property of the Debtor, therefore pursuant to Code of Virginia §58.1-3952, this LIEN is being issued against so much of the property of the Debtor that may be in your hands or in any depository account. You are hereby directed to remit such amount to our office, up to the balance due stated above.

This Lien shall be returnable within 14 days and unless you timely make reply and/or make payment of this Lien, a Summons may be issued, commanding you to appear before the appropriate court for interrogation on oath and such further proceedings and judgment as may be proper, under the provisions of § 58.1-3919 and § 58.1-3952 of the Code of Virginia.

**Please return this form with your response.**

**Please direct any questions about this lien to our office at (804) 545-2500.**

/S/

*Mark K. Ames, Esq.*

*Pursuant to Code of Virginia §58.1-3934*

**RESPONSE:**

- ☐ Payment Enclosed      ☐ Full      ☐ Partial  
☐ No Funds available  
☐ No Account/Account Closed  
☐ Other \_\_\_\_\_

(Office Copy)



Anthony OConnell <anthonymineroconnell@gmail.com>

## illegal lien by DTA

1 message

**Anthony OConnell** <anthonymineroconnell@gmail.com>  
To: "Linda Q. Smyth" <provdist@fairfaxcounty.gov>  
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Fri, Jul 27, 2012 at 1:10 PM

Please look at <http://www.catbird-seat.com>

Thank you.

Anthony O'Connell, Trustee for Accotink, <http://www.alexandriavirginia15acres.com>



Anthony OConnell <anthonymineroconnell@gmail.com>

---

**Please send me a copy of lien TACS#: 59140.**

2 messages

---

**Anthony OConnell** <anthonymineroconnell@gmail.com>

Tue, Jul 31, 2012 at 6:34 AM

To: tacs <liens@taxva.com>

Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Dear Taxing Authority Consulting Services, P. C.

Please send me a copy of the lien for \$27,669.42, TACS #: 59140.

Thank you.

Anthony M OConnell, TR  
439 South Vista Del Rio  
Green Valley, Az 85614

File

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**Margaret Kaiman** <margaret@taxva.com>

Tue, Jul 31, 2012 at 6:58 AM

To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>

Good Morning Mr. O'Connell,

Please find attached a copy of the lien. A lien release has been issued today as well. Please provide a contact number so that one of our attorneys, John Rife, may contact you to discuss this account.

Thank you.

Margaret Kaiman

Margaret A. Kaiman

Special Procedures Collection Manager

margaret@taxva.com

Taxing Authority Consulting Services, PC



Anthony OConnell &lt;anthonymineroconnell@gmail.com&gt;

**TACS 59140**

3 messages

**Anthony OConnell** <anthonymineroconnell@gmail.com>  
To: tacs <liens@taxva.com>  
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Tue, Jul 31, 2012 at 7:55 AM

Dear Taxing Authority Consulting Services, P. C

Perhaps there is a misunderstanding. I received what you say is a copy of the lien but it is a "Notice".

(1) Please send me a copy of the actual lien.

(2) In what county court is the lien recorded?

(3) What is the lien against?

(4) I want to be absolutely clear that I have not, am not, and will not, be talking to any TACS attorneys.

Thank you.

Anthony OConnell, Trustee

**Margaret Kaiman** <margaret@taxva.com>  
To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>

Tue, Jul 31, 2012 at 9:20 AM

Mr. O'Connell,

The copy of the lien is the actual lien. Mr. Rife will respond to your email as soon as he is able to today.

Thank you.

Margaret Kaiman

Margaret A. Kaiman

**Special Procedures Collection Manager****margaret@taxva.com****Taxing Authority Consulting Services, PC**

A Virginia Law Firm

Taxing Authority Consulting Services, P.C.

P.O. Box 1270

Midlothian, VA 23113

(804) 612-9047 (Direct Phone)

(804) 612-0284 (Fax)

Please visit our website at [www.taxva.com](http://www.taxva.com)

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**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]**Sent:** Tuesday, July 31, 2012 10:56 AM**To:** Liens**Cc:** Anthony OConnell**Subject:** TACS 59140

[Quoted text hidden]

**John Rife** <john@taxva.com>

Tue, Jul 31, 2012 at 5:25 PM

To: Anthony OConnell &lt;anthonymineroconnell@gmail.com&gt;

Mr. O'Connell:

I am John Rife, a Partner with Taxing Authority Consulting Services. Our firm has been retained by Fairfax County to collect on certain delinquent real estate taxes. If you have retained an attorney to represent the Trust in this regard, please forward this communication to him or her and notify me of their contact information and my communications will be directed only to your representative.



The property for which you are listed as a Trustee (Tax Map 0904-01-0017) is delinquent in taxes dating back to 2010. The amount of delinquent taxes due is \$27,718.72 through today. The lien issued was issued against any funds held, due and owing in the Trust name. In Virginia, a local government and its attorneys have administrative collection remedies available without having to resort to court action to collect on funds due. This effort has thus far been unsuccessful.

As you are the Trustee of this Trust and its property, I would like to ascertain your intentions in keeping the property and paying the taxes due on the property? I wanted to speak with you in this regard as it is my client's direction to collect the outstanding amount due and it is my obligation to advise them on their respective rights and abilities to collect such amounts from the Trust.

You have, however, made it clear to my Special Procedures Manager that you do not wish to speak with me. I will, in such case, let you know my intention. In the event you and my client are not able to arrange an amicable plan to pay the delinquent taxes due on your account, I will recommend my client permit me to take such actions necessary to collect the delinquent real estate taxes due against the aforementioned property, including seeking a sale of the property for the delinquent taxes as permitted under Virginia Code Sec 58.1-3965, *et seq.* This procedure would involve a court action against the Trust and would name you as Trustee. The issues to be discussed at the hearing, however, would be limited to the taxes due on the property and whether those are delinquent sufficient to entertain the decree of sale. It would be my preference that we discuss a payment plan amount that best suits the Trust's ability to pay so that the property may be retained.

Please give me a call at your leisure to discuss what options we may explore. My direct line is 804-545-2379.

Thank you in advance for your consideration in this matter,

John A. Rife, Partner

Taxing Authority Consulting Services, PC

Post Office Box 1270

Midlothian, Virginia 23113

(804) 545-2379 Direct Phone

(703) 880-1078 General Collections

(804) 545-2378 Fax

john@taxva.com

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**From:** Margaret Kaiman  
**Sent:** Tuesday, July 31, 2012 12:20 PM  
**To:** Anthony OConnell; Liens  
**Subject:** RE: TACS 59140

[Quoted text hidden]



Anthony OConnell &lt;anthonymineroconnell@gmail.com&gt;

**lien disclosure TACS 59140**

2 messages

**Anthony OConnell** <anthonymineroconnell@gmail.com>  
To: tacs <liens@taxva.com>  
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Tue, Jul 31, 2012 at 10:43 PM

Dear Taxing Authority Consulting Services, P. C

Would you please ask the Clerk of the Court for Highland County Lois Ralston Sheives ("Lois Ralston Sheives" <lralston@courts.state.va.us>) to send me copies of any liens or other documents that have been attached to property 54 A 31 and/or 54 A 33 after 2010, and send me the bill? If there is a copy of TACS's lien there it should have Highland County Clerk of the Court markings on it.

Thank you

Anthony O'Connell  
439 S. Vista Del Rio  
Green Valley, Arizona 85614

**John Rife** <john@taxva.com>  
To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>

Wed, Aug 1, 2012 at 6:31 AM

Mr. O'Connell:

We do no work in Highland County and am unsure of the relation of any 'lien' you are referencing to the tax lien on the real estate owned in Fairfax County.

Taxing Authority Consulting Services did not place any lien on your property in Highland County. The tax lien for Fairfax County is a statutory lien on the property. The taxes alone constitute the lien against the property.

I encourage you to speak with an attorney so that he or she may fully explain the nature of the taxes and the happenings on this matter.

John A. Rife, Partner

Taxing Authority Consulting Services, PC

Post Office Box 1270

Midlothian, Virginia 23113

(804) 545-2379 Direct Phone

(703) 880-1078 General Collections

(804) 545-2378 Fax

john@taxva.com

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**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]

**Sent:** Wednesday, August 01, 2012 1:44 AM

**To:** Liens

**Cc:** Anthony OConnell

**Subject:** lien disclosure TACS 59140

[Quoted text hidden]



Anthony OConnell &lt;anthonymineroconnell@gmail.com&gt;

**lien disclosure; tacs 59140**

message

Anthony OConnell <anthonymineroconnell@gmail.com>  
To: tacs <liens@taxva.com>  
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Wed, Aug 1, 2012 at 7:39 AM

Dear Taxing Authority Consulting Services, P. C,

Your email to me of July 25, 2012, at 4:49 am says, in part:

"This lien was issued due to delinquent real estate taxes owed to our client, Fairfax County Department of Tax Administration."

Would you please send me a copy of whatever the Fairfax County Department of Tax Administration sent to you?

Thank you.

Anthony O'Connell, Trustee

Ant

John Rife <john@taxva.com>

Wed, Aug 1, 2012 at 7:48 AM

To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>

Mr. O'Connell:

The County sends us placements via electronic file and not by paper. The records of the taxes due and the records related to real estate are publicly available in the Fairfax County Clerk's Office. I will be pleased to provide you a breakdown of the taxes that are owed against the property in Fairfax County, but note that you still have not indicated whether it is your intention to pay these delinquent taxes.

Would you be kind enough to let me know if you as the Trustee of this property intend to pay the amount due?

John A. Rife, Partner

Taxing Authority Consulting Services, PC

Post Office Box 1270

Midlothian, Virginia 23113

(804) 545-2379 Direct Phone

(703) 880-1078 General Collections

(804) 545-2378 Fax

john@taxva.com

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**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]

**Sent:** Wednesday, August 01, 2012 10:40 AM

**To:** Liens

**Cc:** Anthony OConnell

**Subject:** lien disclosure; tacs 59140

[Quoted text hidden]



Anthony OConnell &lt;anthonymineroconnell@gmail.com&gt;

**lien disclosure: tacs 59140**

3 messages

Anthony OConnell <anthonymineroconnell@gmail.com>  
To: tacs <liens@taxva.com>  
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Wed, Aug 1, 2012 at 8:00 AM

Taxing Authority Consulting Services, P. C  
P. O. Box 1270  
Midlothian, Virginia 23113-8270

Dear Taxing Authority Consulting Services, P. C

Reference: Your email of August 1, 2012, at 6:31 am.

I don't understand why you are not willing to ask the Clerk of the Court for Highland County Lois Ralston Sheives ("Lois Ralston Sheives" <lralston@courts.state.va.us>) to send me copies of any liens or other documents that have been attached to property 54 A 31 and/or 54 A 33 after 2010, and send me the bill? If there is a copy of TACS's lien there it should have the Highland County Clerk of the Court markings on it. This is essential evidence.

To:  
Cc: Thank you

Anthony O'Connell  
439 S. Vista Del Rio  
Green Valley, Arizona 85614

John Rife <john@taxva.com>  
To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>

Wed, Aug 1, 2012 at 8:12 AM

Mr. O'Connell:

I will not continue to respond to your inquiry about property in Highland County. We have nothing to do with any such property. I suggest you hire an attorney to assist you with your inquiries.

I am retained by Fairfax County and want to be clear that in the event that your real estate taxes in Fairfax County assessed against the property known as Tax Map 0904-01-0017 and currently due in the amount of \$27,738.00, are not paid, I intend to recommend seeking a judicial sale of this property when eligible under Virginia Code Sec 58.1-3965. I encourage you to pay the amount due to protect your interests in the property. If you would like to discuss the balance due or a suitable payment plan, we will be pleased to oblige. You may call our office at 703-880-1078 to discuss the account and how we might assist you in this regard.

Thank you,

John A. Rife, Partner

Taxing Authority Consulting Services, PC

Post Office Box 1270

Midlothian, Virginia 23113

(804) 545-2379 Direct Phone

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**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]

**Sent:** Wednesday, August 01, 2012 11:00 AM

**To:** Liens

**Cc:** Anthony OConnell

**Subject:** lien disclosure: tacs 59140

[Quoted text hidden]

**Greenlief, Kevin C.** <Kevin.Greenlief@fairfaxcounty.gov>

To: "anthonymineroconnell@gmail.com" <anthonymineroconnell@gmail.com>

Cc: "John Rife (john@taxva.com)" <john@taxva.com>

Thu, Aug 2, 2012 at 1:19 PM

Dear Mr. O'Connell,

I don't understand why Mr. Greenlief inserted my stand alone message to him of 2012.08.02 11:32am, and his reply to it, into the midst of my dialogue with someone else. It creates confusion and makes it difficult to follow the trails.

As Mr. Rife previously stated to you, his firm, TACS, has been retained by our office as our agent to collect



delinquent real estate taxes on the parcel of vacant land in Fairfax County at tax map #090-4-01-0017. Attached is a copy of the *bank* lien that TACS issued under Virginia law in the attempt to collect these taxes. As Mr. Rife indicated, this had nothing to do with property in Highland County, nor with the Clerk of the Court.

I recommend you contact Mr. Rife at 703-880-1078 per his e-mail below in order to come to terms with payment and avoid further legal action and additional costs.

Sincerely,

Kevin C. Greenlief, Director  
Department of Tax Administration  
Fairfax County, Virginia

**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]  
**Sent:** Thursday, August 02, 2012 11:32 AM  
**To:** Greenlief, Kevin C.  
**Cc:** Anthony OConnell <anthonymineroconnell@gmail.com>  
**Subject:** lien disclosure, Accotink, tacs 59140

I don't understand why Mr. Greenlief inserted my stand alone message to him of 2012.08.02 11:32am, and his reply to it, into the midst of my dialogue with someone else. It creates confusion and makes it difficult to follow the conversation trail.

Dear DTA Director Kevin Greenlief,

Would you please sent me a copy of the the documents and instructions you sent the lien company concerning Accotink (0904 01 0017) ?

Thank you

Anthony O'Connell, Trustee for Accotink

**From:** John Rife  
**Sent:** Wednesday, August 01, 2012 11:12 AM  
**To:** 'Anthony OConnell'; Liens  
**Subject:** RE: lien disclosure: tacs 59140

Repeat of  
message  
on page 1  
of 5

Mr. O'Connell:

I will not continue to respond to your inquiry about property in Highland County. We have nothing to do with any such property. I suggest you hire an attorney to assist you with your inquiries.

I am retained by Fairfax County and want to be clear that in the event that your real estate taxes in Fairfax County assessed against the property known as Tax Map 0904-01-0017 and currently due in the amount of \$27,738.00, are not paid, I intend to recommend seeking a judicial sale of this property when eligible under Virginia Code Sec 58.1-3965. I encourage you to pay the amount due to protect your interests in the property. If you would like to discuss the balance due or a suitable payment plan, we will be pleased to oblige. You may call our office at 703-880-1078 to discuss the account and how we might assist you in this regard.

Thank you,

John A. Rife, Partner

Taxing Authority Consulting Services, PC

Post Office Box 1270

Midlothian, Virginia 23113

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Repeat of  
message  
on page 1  
of 5

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**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]

**Sent:** Wednesday, August 01, 2012 11:00 AM

**To:** Liens

**Cc:** Anthony OConnell

**Subject:** lien disclosure: tacs 59140

Taxing Authority Consulting Services, P. C

[Quoted text hidden]

[Quoted text hidden]

---

**TACS lien.pdf**  
295K



Anthony OConnell <anthonymineroconnell@gmail.com>

---

## lien disclosure, tacs 59140

1 message

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**Anthony OConnell** <anthonymineroconnell@gmail.com>  
To: tacs <liens@taxva.com>  
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Thu, Aug 2, 2012 at 9:12 AM

Dear Taxing Authority Consulting Services, P. C..

Would you please explain why you sent your lien 59140 to a bank?

Thank you.

Anthony O'Connell, Trustee



Anthony O'Connell &lt;anthonymineroconnell@gmail.com&gt;

**lien disclosure; tacs 59140**

1 message

**Anthony O'Connell** <anthonymineroconnell@gmail.com>

Fri, Aug 3, 2012 at 1:42 PM

To: tacs &lt;liens@taxva.com&gt;

Cc: Anthony O'Connell &lt;anthonymineroconnell@gmail.com&gt;

Bcc: "Arthur S. Warren" &lt;warrena@chesterfield.gov&gt;, Dan Gecker &lt;geckerd@chesterfield.gov&gt;, "Dorothy A. Jaeckle" &lt;jaeckled@chesterfield.gov&gt;, James Holland &lt;hollandj@chesterfield.gov&gt;, "Steve A. Elswick" &lt;elswicks@chesterfield.gov&gt;

Taxing Authority Consulting Services, P. C  
P. O. Box 1270  
Midlothian, Virginia 23113-8270

Dear Taxing Authority Consulting Services, P. C

Reference: lien disclosure, tacs 59140

What was your lien put on?

Thank you

Anthony O'Connell, Trustee  
439 S. Vista Del Rio  
Green Valley, Arizona 85614

**lien, tacs59140, to first&citizens.pdf**

295K