



Board of Supervisors of Northampton County
P.O. Box 66 • Fastville, Virginia 23347

Katherine H. Nunez
County Administrator

PHONE: 757-678-0440
FAX: 757-678-0483

BOARD OF SUPERVISORS
H. Spencer Murray, Chairman
Larry LeMond, Vice Chairman
Oliver H. Bennett
Robert G. Duer
Granville F. Hogg, Jr.

MEMORANDUM:

TO: Board of Supervisors
FROM: Katie H. Nunez, County Administrator
DATE: May 6, 2016
RE: Delinquent Tax Auction

In response to Mr. Elliott's request in regard to accepting certain bids from the April 14, 2016 delinquent tax auction which did not realize enough funds to cover the County's tax and other obligations, I have analyzed the event as a whole and am pleased to report that enough revenue was derived from the other parcels sold that date to be able to cover the deficiencies on the remaining parcels.

I would recommend that the Board accept the bid prices as submitted.

Additionally, I believe that some members of the Board were participants in this event and would recommend that they consider abstaining from this vote.

cc: Cindy Bradford, County Treasurer

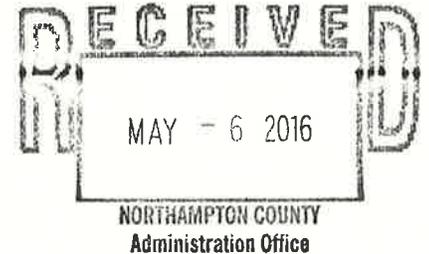
JAMES W. ELLIOTT
ATTORNEY AT LAW
7100 GEORGE WASHINGTON MEMORIAL HIGHWAY
YORKTOWN, VIRGINIA 23692

REPLY TO:
POST OFFICE BOX 1410
YORKTOWN, VA 23692

TELEPHONE
(757) 898-7000
FACSIMILE
(757) 890-2826

April 29, 2016

Katherine H. Nunez
County Administrator
County of Northampton
P.O. Box 66
Eastville, VA 23347



Re: Delinquent tax auction: April 14, 2016

Dear Ms. Nunez:

The bids for the properties of Betty Lou Hall, George Johnson, Jr., Merlando, LLC, Marie Gladys Weeks Peyton, and Albert Satchell, were adequate to pay all taxes and court costs and will be submitted to the Court for approval.

The bids for the following parcels were insufficient to pay all outstanding taxes and court costs. The County has the option to reject these bids and attempt to resell these properties for a higher bid or accept these bids and subsidize the sales.

In the case of William L. Johnson, a bid of \$50.00 was received. This parcel has an assessed value of \$6,000.00. If this bid is accepted, the County will not recover any of the costs previously paid of \$108.60; the County will not receive any payment toward the unpaid tax lien of \$297.26 and will be required to make an additional contribution of \$700.00 to close this file.

In the case of MacAulay Properties, L.L.C., a bid of \$500.00 was received. This parcel has an assessed value of \$6,000.00. If this bid is accepted, the County will not recover any of the costs previously paid of \$102.60; the County will not receive any payment toward the unpaid tax lien of \$532.48 and will be required to make an additional contribution of \$250.00 to close this file.

In the case of The Meadows Unofficial Homeowners Association, a bid of \$600.00 was received. This parcel has an assessed value of \$5,000.00. If this bid is accepted, the County will not recover any of the costs previously paid of \$114.60; the County will not receive any payment toward the unpaid tax lien of \$606.14 and will be required to make an additional contribution of \$150.00 to close this file.

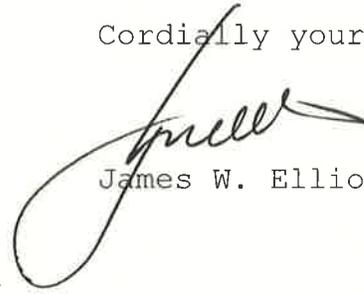
Please advise me if the County desires to any of these bids.

The following cases brought a sufficient bid to reimburse the County for all court costs previously incurred and the County will receive the following amounts in outstanding taxes.

County vs. Niketa A. Coles	(00084-07-BLK-00-0004)
Recovered taxes	\$2,185.55
County vs. Betty Lou Hall	(00029-10-BLK-00-000B)
Recovered taxes	\$1,655.14
County vs. George Johnson, Jr.	(083A1-01-BLK-00-161)
Recovered taxes	\$7,950.72
County vs. Merlando, LLC	(68-8-18)
Recovered taxes	\$991.41
County vs. Owen A. Lambert	(021A1-0A-BLK-00-213)
Recovered taxes	\$5,321.63
County vs. Samuel J. Long	(91-A-85)
Recovered taxes	\$5,394.78
County vs. Samuel J. Long	(91-A-57B)
Recovered taxes	\$2,382.88
County vs. Samuel J. Long	(76-A-15)
Recovered taxes	\$3,606.15
County vs. Marie Weeks Peyton	(0112C-02-BLK-00-001)
Recovered taxes	\$1,809.45
County vs. Albert Satchell	(021A1-05-BLK-00-012)
Recovered taxes	\$2,598.84
TOTAL TAX RECEIPTS	\$33,896.55

Please contact me if you desire any additional information.

Cordially yours,

A handwritten signature in cursive script, appearing to read "J. Elliott", written in black ink. The signature is fluid and stylized, with a long horizontal stroke at the end.

James W. Elliott

JWE/blc

cc: Cynthia S. Bradford, Treasurer