take-farm17p

Take Farm

The lien for back taxes on the Trust property in Fairfax County was sent to Highland County. It is is against the law in multiple ways and is shrouded in secrecy.

Why won't those in control say what property they put their lien against? Why do they pretend it is at the Blue Grass Bank and then pretend it is at the First Citizens Bank? And then pretend they do no work in Highland County?

Why won't those in control show how they arrived at their lien amount? To see for yourself if the lien amount is a made up number that can be changed in any way at any tine for any reason, regardless of the law and math, ask how they arrived at their lien amount. How did they arrive at their lien amount of $27,738.00 as of August 1, 2012?

The Trust Agreement states that the Trustee is not individually liable and that all [three] beneficiaries share the real estate taxes. Why isn't this recognized? To not recognize it is against the law of contracts.

History suggests that concealments like these give those in control of he lien control of the property they placed their lien against and they can jerk the owner around indefinitely if he tries to clear the title.

The only thing I own in Highland County is my farm. .I believe the lien takes control of my farm and I can't sell it until the title is clear. the secrecy is removed and the law is enforced. title is clear again, the concealments suggest that I will be jerked around indefinitely trying to clear it's title.

Is there any authority in our Country who would penetrate the secrecy and enforce the law?

Prepared by E. A. Prichard of McGuire Woods Battle & Boothe

93-264206 93 NOV 12 11:17

From the October 16, 1992, Trust Agreement at bk8845p1449

LAND TRUST AGREEMENT

THIS LAND TRUST AGREEMENT ("Trust Agreement"), dated as of the 16TH day of OCTOBER 1992, between ANTHONY MINER O'CONNELL, TRUSTEE, (collectively, "Trustee" or "Trustees"), and JEAN MARY O'CONNELL NADER, SHEILA ANN O'CONNELL, ANTHONY MINER O'CONNELL, and ANTHONY MINER O'CONNELL, Trustee Under the Last Will and Testament of Harold A. O'Connell (collectively, "Beneficiary" or "Beneficiaries") provides:

RECITALS

R-1. Beneficiaries, by virtue of that certain Deed in Trust Under Land Trust Agreement recorded in Deed Book 8307 at Page 1446 among the land records of Fairfax County, Virginia, have caused title to the real property described in the attached and incorporated Exhibit A ("Property") to be conveyed to the Trustee.

R-2. Pursuant to that certain Power of Attorney dated 16TH day of October, 1992, a copy of which is attached and incorporated herein as Exhibit B, the Beneficiaries designated Anthony Miner O'Connell ("O'Connell") as their true and lawful agent and attorney-in-fact to do, execute and perform all and every act or thing necessary to be done in and about the Property.

R-3. By this Trust Agreement, the Trustee will hold legal title to the Property for the uses and purposes and subject to the terms and conditions set forth in this Trust Agreement.

NOW, THEREFORE, for and in consideration of the premises, the foregoing recitals, and the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. Recitals. The recitals set forth above are incorporated herein by reference, as if fully set forth in the text of this Trust Agreement.

2. Legal and Beneficial Title. Beneficiaries have appointed and do hereby constitute and appoint the trustee, or his survivor(s) or successor(s), as trustee for Beneficiaries to hold legal title to the Property for the benefit of beneficiaries, their successors and assigns, pursuant to the terms and conditions of this Trust Agreement. The Trustee hereby declares, acknowledges and agrees that the Trustee holds, and shall continue to hold pursuant to this Trust Agreement, the legal record title to the Property as trustee and nominee for the benefit of the beneficiaries.

3. Beneficiaries' Rights and Obligations.

3.01. The parties hereto acknowledge that this Trust Agreement evidences the ownership (and all of the burdens and benefits thereof) in the Property by the Beneciaries; provided, however, that the interest of beneficiaries in the Property shall be deemed to be personal property, pursuant to the provisions of Section 55-17.1 Code of Virginia (1950 as amended), and shall pass or may be assigned or otherwise transferred as such. No Beneficiary

TAX MAP 90-4-001-17 CODE OF VIRGINIA 55-17.1

ANTHONY O'CONNELL 6541 FRANCONIA ROAD SPRINGFIELD, VIRGINIA 22150

BK 8845 1449

From the October 16, 1992, Trust Agreement at bk8845p1449

Trust Agreement have been complied with; (iii) inquire into the authority, necessity or expediency of any act of Trustee; or (iv) be priviledged to inquire into any of the terms of this Trust Agreement.

7.02. Every deed, mortgage, lease or other instrument executed by Trustee in relation to the Property, or any portion or portions thereof, shall, if joined in by all parties comprising Trustee in conformity with the provisions of paragraph 4.03 of this Trust Agreement, be conclusive evidence in favor of every person claiming any right, title or interest thereunder (i) that at the time of delivery thereof the trust created hereunder was in full force and effect, (ii) that such instrument was executed in accordance with the terms and conditions of this Trust Agreement and all amendments hereof, if any, and is binding upon the Beneficiaries, (iii) that Trustee was duly authorized and empowered to execute and deliver such instrument, and (iv) if a conveyance has been made to a successor or successors in trust, that such successor or successors have been properly appointed and are fully vested with all of the title, estate, rights, powers, duties, and obligations of its, his or their trust.

7.03. No person or entity not a party hereto, specifically including (but not limited to) any creditors of any of the Beneficiaries or Trustee, shall derive any rights or benefits by virtue of the provisions of this Trust Agreement whether under any third party beneficiary theory, right of subrogation or otherwise; and any and all intention to create any such rights in any person or entity not a party hereto is hereby specifically disclaimed.

8. Trustee Not Individually Liable; Indemnification and Reimbursement of Trustee by the Beneficiaries.

8.01. The Trustee, in such capacity, shall have no individual liability or obligation whatsoever arising from holding the legal record title to the Property pursuant to the provisions hereof or any action taken by the Trustee with respect to the Property except as a result of Trustee's gross negligence or willful misconduct, or with respect to any act done or contract entered into or indebtedness incurred by the Beneficiaries, and the Beneficiaries shall indemnify, defend and hold Trustee harmless from any such liability and obligations. Any instrument required to be executed by Trustee with respect to the Property, including but not limited to deeds, deed of trust or mortgages, shall expressly state that the Trustee has joined in such instrument solely in the capacity as Trustee and will have no personal liability or obligation thereunder for performance of any covenants thereof or for payment of any indebtedness or other sums evidenced or secured thereby.

8.02. Notwithstanding the obligations in paragraph 9.02, the Trustee shall not be required (i) to take any action with respect to the property unless the Trustee shall have been furnished with sufficient funds therefor or be indemnified to Trustee's reasonable satisfaction with respect to the costs thereof; or (ii) to pay or advance any sums of money with respect to the property or this Trust Agreement except from funds provided to Trustee for such purpose. If Trustee shall pay any money or

From the October 16, 1992, Trust Agreement at bk8845p1449

incur any liability to pay any money on account of this Trust Agreement or the Property, or any portion or portions thereof, or incur any liability to pay any money on account of Trustee holding title to the Property or otherwise in connection with this Trust Agreement, whether because of breach of contract, injury to person or property, fines or penalties under any law, or otherwise, Beneficiary agrees that, except as is otherwise provided in paragraphs 8.01 above and 9.02 below, the Beneficiaries will, at their expense, indemnify, defend and hold harmless Trustee from and against any liabilities or obligations incurred by Trustee for any reason whatsoever as a result of this Trust Agreement, including all loss, costs, expenses and reasonable attorneys' fees, and that the Beneficiaries will, on demand, pay Trustee all such payments made by Trustee together with trustee's expenses, including reasonable attorneys' fees.

8.03. The Trustee shall be entitled to rely, and shall be fully protected in relying, upon any communication or document to have been made or signed by the Attorney-in-Fact provided the Trustee has not received written notice of the revocation of the power of attorney by any of the Beneficiaries. Effective immediately upon Trustee's receipt of such notice, Trustee shall take no action under this Trust Agreement, except as provided in paragraph 4.01, without the consent of all of the Beneficiaries or a final order from a court of competent jurisdiction authorizing such action.

9. Compensation of Trustee; Expenses Paid by Trustee; Real Estate Taxes.

9.01. Trustee shall be compensated for its duties under this Trust Agreement on a value added basis. The Beneficiaries agree that the basis of the trust property is $300,000, the assessed value of the property determined by a professional appraisal on June 8, 1992. Trustee is to receive 1/3 of any amount realized above the $300,000 basis upon sale of the property or 1/3 of any increase in the appraised value of the property upon conveyance of title to the Beneficiaries.

9.02. Trustee agrees to pay for all expenses voluntarily undertaken towards increasing the value of the property and the expense of any sales commission incurred in the eventual sale of the property.

9.03. All real estate taxes on the property shall be shared by all of the Beneficiaries. If a Beneficiary does not provide his or her share of the taxes, the Trustee will pay the shortfall and shall be reimbursed the principal plus 10% interest per annum. Trustee shall be reimbursed for any outstanding real estate tax shares or other Beneficiary shared expense still owed by any Beneficiary at settlement on the eventual sale of the property.

10. Termination; Resignation of Trustee; Amendment.

The Trust created hereunder may be terminated by all of the Beneficiaries or the Attorney-in Fact at any time and, upon such termination, Trustee shall convey the Property, or any remaining portion or portions thereof, to the Beneficiaries or to any person or persons designated by each of them, in accordance with their respective interest, at the sole cost of the Beneficiaries. This Trust Agreement may be amended only by a written agreement executed

Anthony O'Connell, Trustee
439 South Vista del Rio
Green Valley, Arizona 85614
November 6, 2010

Jean Nader
350 Fourth Avenue
New Kensington, PA 15068

Sheila O'Connell
663 Granite Street
Freeport, ME 04032

Reference: 2010 real estate taxes for Accotink

Dear Jean and Sheila,

The total real estate taxes for Accotink for 2010 are $12,298.72. Please send me a check for your share of 1/3 of that amount or $4,099.57 payable to Anthony O'Connell, Trustee. Please do not make your check payable in any other way than to Anthony O'Connell, Trustee.

Jean, you also owe me for 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

Sheila, you also owe me for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

Love,

Anthony O'Connell, Trustee"

As of November 6, 2010, these people owed this amount in real estate taxes:

Anthony O'Connell owes $6,446.65
Sheila O'Connell owes $83,568.24
Jean Nader owes $56,615,23

Anthony O'Connell paid the real estate taxes until he ran out of money

I paid the real estste taxes until I ran out of money

Year	tax	interest	years unpaid	*interest x years unpaid	interest + tax	1/3 (interest + tax)
1992	6976.80	697.68	20	13,953.60	21,648.08	7,216.03
1993	3484.20	348.42	19	6,619.98	10,471.60	3,490.53
1994	3484.20	348.42	18	6,271.56	10,122.18	3,374.06
1995	3484.20	348.42	17	5,923.14	9,772.76	3,257.59
1996	3693.00	369.30	16	5,908.80	9,987.10	3,329.03
1997	3690.00	369.30	15	5,539.50	9,613.80	3,204.60
1998	3690.00	369.30	14	5,170.20	9,243.50	3,081.17
1999	3690.00	369.30	13	4,800.90	8,873.20	2,957.73
2000	3693.00	369.30	12	4,431.60	8,505.90	2,835.30
2001	3693.00	369.30	11	4,062.30	8,135.60	2,711.87
2002	3996.30	399.63	10	3,996.30	8,402.23	2,800.74
2003	5555.39	555.54	9	4,999.85	11,119.78	3,706.59
2004	6220.50	622.05	8	4,976.40	11,826.95	3,942.32
2005	7267.26	726.73	7	5,087.08	13,088.07	4,362.69
2006	8731.80	873.18	6	5,239.08	14,850.06	4,950.02
2007	9168.39	916.84	5	4,584.20	14,674.42	4,891.47
2008	11374.35	1137.44	4	4,549.74	17,065.53	5,688.51
2009	12836.20	1283.62	3	3,850.86	17,973.68	5,991.23
2010	12298.72	1229.87	2	2,459.74	15,990.33	5,330.11
2011	8329.62	832.96	1	832.96	9,996.54	3,332.18
2012	8494.00	849.40	0	0.00	9,343.40	3,114.47
**totals	133850.93	13,385.99		103,257.79	250,704.71	83,568.24

* I computed interest at 10% simple interest.
(Fairfax County computes interest at 12% simple interest.)
** Penalties not included. ed. The penalties can be seen at "taxrecords1992-2012-24p"
*** I could not pay the real estate tax because I ran out of money. r

Sheila OConnell owes	Jean Nader owes	Anthony OConnell owes
7,216.03		
3,490.53		
3,374.06		
3,257.59		
3,329.03		
3,204.60		
3,081.17		
2,957.73	2,957.73	
2,835.30	2,835.30	
2,711.87	2,711.87	
2,800.74	2,800.74	
3,706.59	3,706.59	
3,942.32	3,942.32	
4,362.69	4,362.69	
4,950.02	4,950.02	
4,891.47	4,891.47	
5,688.51	5,688.51	
5,991.23	5,991.23	
5,330.11	5,330.11	***5330.11
3,332.18	3,332.18	3,332.18
3,114.47	3,114.47	3,114.47
83,568.24	56,615.23	6,446.65

As of November 6, 2010, these people owed this amount in real estate taxes:

Anthony O'Connell owes $6,446.65
Sheila O'Connell owes $83,568.24
Jean Nader owes $56,615,23

Anthony O'Connell paid the real estate taxes until he ran out of money

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

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

There is no trust property in Highland County, Virginia, only the Trustee's individual property

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 _____

Gmail by Google

Anthony OConnell <anthonymineroconnell@gmail.com>

Lien-please see attachment

Anthony OConnell <anthonymineroconnell@gmail.com> Tue, Jul 24, 2012 at 12:05 PM
To: Lisa Kodger <lisa@bluegrassvalleybank.com>
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

Lisa,

Thank you for responding. Can you tell me anything about the attached "Notice of Lien and demand" to Bluegrass Bank? Did your bank ever receive this?

Thank you.

Anthony O'Connell

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

Lisa Kodger <lisa@bluegrassvalleybank.com> Wed, Jul 25, 2012 at 5:54 AM
To: Anthony OConnell <anthonymineroconnell@gmail.com>

We did not receive this document. Any notice of tax liens come to us directly from the jurisdiction (locality, state or federal government) or through the court system and would not come from a private firm. If we would have received this document, we would not have responded.

Should you have additional questions, do not hesitate to contact me.

Lisa Kodger

[Quoted text hidden]

--

Lisa Kodger
Loan Officer
The Blue Grass Valley Bank
P.O. Box 516
Monterey, VA 24465
Phone (540) 468-1915
Fax (540) 468-1919
lisa@bluegrassvalleybank.com

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

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

There is no trust property in Highland County, Virginia, only the Trustee's individual property

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)

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

This e-mail and any attachments are confidential and privileged communications. The disclosure, copying, distribution or use of this e-mail or any attachment by anyone other than the intended recipient is strictly prohibited. If you have received this e-mail in error, please notify us immediately by returning it to the original sender. Thank you for your cooperation.

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]

The planting of confusion and conflict (659's) obstructs Anthony OConnell from selling his individual property in Highland County.

John Rife <john@taxva.com> Tue, Jul 31, 2012 at 5:25 PM
To: Anthony OConnell <anthonymineroconnell@gmail.com>

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.

30

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,

A "hearing" would require me to travel from Arizona to Virginia. For what? When TACS won't tell me what property they placed their lien against or how they arrived at their lien amount of $27,615.23? What would TACS resolve? What can't be put in writing?

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

Gmail by Google

Anthony OConnell <anthonymineroconnell@gmail.com>

lien disclosure TACS 59140

2 messages

Anthony OConnell <anthonymineroconnell@gmail.com> Tue, Jul 31, 2012 at 10:43 PM
To: tacs <liens@taxva.com>
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

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> Wed, Aug 1, 2012 at 6:31 AM
To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>
Cc:

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

Gmail by Google

Anthony OConnell <anthonymineroconnell@gmail.com>

lien disclosure: tacs 59140

3 messages

Anthony OConnell <anthonymineroconnell@gmail.com> Wed, Aug 1, 2012 at 8:00 AM
To: tacs <liens@taxva.com>
Cc: Anthony OConnell <anthonymineroconnell@gmail.com>

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.

Thank you

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

John Rife <john@taxva.com> Wed, Aug 1, 2012 at 8:12 AM
To: Anthony OConnell <anthonymineroconnell@gmail.com>, Liens <liens@taxva.com>

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 inquires.

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.

This e-mail and any attachments are confidential and privileged communications by attorney-client privilege. The disclosure, copying, distribution or use of this e-mail or any attachment by anyone other than the intended recipient is strictly prohibited. If you have received this e-mail in error, please notify us immediately by returning it to the original sender. Thank you for your cooperation.

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
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.

Thank you

Anthony O'Connell

439 S. Vista Del Rio

Green Valley, Arizona 85614

John Rife <john@taxva.com> Fri, Aug 3, 2012 at 8:28 AM
To: Anthony OConnell <anthonymineroconnell@gmail.com>

Mr. O'Connell:

I am reading your emails and what you are discussing on your websites and am concerned that you do not understand the nature of the lien for the delinquent real estate tax, the statutory and administrative remedies

that are available to a local government to collect on such delinquent funds or the overall consequences of the failure to pay the delinquent taxes. I highly encourage you to seek the counsel of an attorney to fully inform you.

You have yet to state whether you or your family are willing to pay the delinquent taxes due on the property known as Tax Map No 0904-01-0017. These taxes are a lien on the real estate you refer to as "Accotink". I am attempting to collect this delinquency on behalf of my client, Fairfax County, and will continue unwaveringly to do so until these taxes are paid. Your flurry of emails do not begin to address how you might redeem this property from the delinquent real estate taxes which are properly assessed. Therefore, I am presuming that you have no intention of doing so. I want to fully explain what happens in a delinquent tax sale process so that you will be informed of what actions are to take place when this property qualifies for tax sale and we are granted authority to file suit to sell the property for the delinquent taxes.

We will begin by publishing a statutorily required notice in the newspaper indicating the delinquency. The advertising costs will be added to the account and recouped from the tax sale. We will order a title search on the property. The cost of this is added to the account and recouped from the tax sale proceeding. Once all interested parties are ascertained, we will file suit in the Fairfax County Circuit Court seeking to sell the property for the delinquent taxes. As this property is held in trust, those individuals whose interest in the trust will be impacted will also be made parties respondent so that they are fully informed as to the relief that is being sought. Service fees for filing this suit will be added as a cost of the proceeding. The property is valued more than $100,000, so we are required by statute to order an appraisal on the property. Again, that cost will be added as a part of the proceeding and recouped from the sale of the property. Upon all proper documentation being filed with the court, we will request a decree of sale be entered to sell the property for the delinquent taxes. All costs of the proceeding, including attorney fees, taxes, penalties and interest are paid first from the sale of the property. Any proceeds that remain are distributed to secured parties that have participated in the proceedings. Any remaining proceeds are held by the Court for any heirs, devisees or other interested parties to petition to receive those funds.

It has been my experience that prices achieved at a tax sale are below what might be achieved through private sales. I encourage you to take the necessary actions to secure the Trust's interest in this property by redeeming it from the delinquent taxes and to protect your interest and others who may have an ownership interest in the property.

Should you have a desire to pay the delinquent amount referred to our office totaling $27,738.00, you may do so either by sending your payment to PO BOX 1270, Midlothian, Virginia 23113 or by calling our office to arrange your payment over the phone at (703) 880-1078. If I have in anyway been unclear in my communication, feel free to call me directly to discuss this matter in more detail. I may be reached directly at 804-545-2379. If you retain an attorney to assist you, which is my strong recommendation, please have him or her contact me.

John A. Rife, Partner

Taxing Authority Consulting Services, PC

Post Office Box 1270

From the Complaint approved by Judge Dennis Smith's Order of January 25, 2013

18. Since 2009, Anthony has failed to pay the real estate taxes for the Property as required by the Land Trust Agreement. Currently, the amount of real estate tax owed, including interest and penalties, is approximately $27,738.00.

19. Anthony has stated that he purposely did not pay the real estate taxes in order to force a sale of the Property and clear up the alleged title defects.

20. Since the real estate taxes are more than two years delinquent, Anthony's failure to pay may result in a tax sale of the Property. Anthony was notified of this possibility by a notice dated October 26, 2011, attached hereto as Exhibit D. In addition to the threatened tax sale, the Land Trust is incurring additional costs, including penalties, interest, and fees, that would not be owed if Anthony had paid the real estate taxes in a timely manner.

21. In May 2012, Jean, through her counsel, wrote a letter to Anthony requesting that he cooperate with a plan to sell the Property or resign as trustee. To date, Anthony has not expressed a willingness to do either, and still maintains that the alleged title defect and other "entanglements" must be resolved before any action can be taken towards a sale of the Property.

Count I: Removal of Anthony O'Connell as Trustee of Land Trust

22. The allegations of paragraphs 1 through 21 are incorporated by reference as if fully stated herein.

23. As trustee of the Land Trust, Anthony has a fiduciary duty to comply with the terms of the trust agreement, to preserve and protect the trust assets, and to exercise reasonable care, skill, and caution in the administration of the trust assets.

24. Anthony has breached his fiduciary duties by his unreasonable, misguided, and imprudent actions, including but not limited to, his failure to sell the Property and non-payment of the real estate taxes on the Property.

To see for yourself if the $27,738.00 is a made up number that can be can be changed in any way at any tine for any reason, regardless of the law and mathematics, try to get the creators and supporters of this amount to show how they arrived at this amount.