

# Director DTA

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.

BK 8845 1453

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

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



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**

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 \_\_\_\_\_





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 \_\_\_\_\_



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

**RE: Final Response: What is the lien on? Why was it sent to Highland County?**

1 message

Greenlief, Kevin C. <Kevin.Greenlief@fairfaxcounty.gov>  
To: Anthony OConnell <anthonymineroconnell@gmail.com>  
Cc: "John Rife (john@taxva.com)" <john@taxva.com>

Tue, Aug 7, 2012 at 5:41 AM

Dear Mr. O'Connell,

You indicate you could not read my attachment, so I have copied it again below. As you know, this bank lien was sent by our collection agent, TACS, was for delinquent real estate taxes on a vacant parcel of land in Fairfax County. Please call Mr. Rife with TACS at 703-880-1078 to discuss payment terms and avoid additional costs and legal action. This action has nothing to do with property located in Highland County.

RE:  
Sincerely,

Gre:  
To:  
Kevin C. Greenlief, Director

Department of Tax Administration  
Fairfax County, Virginia

**From:** Greenlief, Kevin C.  
**Sent:** Thursday, August 02, 2012 4:19 PM  
**To:** 'anthonymineroconnell@gmail.com'  
**Cc:** 'John Rife (john@taxva.com)'  
**Subject:** FW: lien disclosure: tacs 59140

Dear Mr. O'Connell,

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:** Tuesday, August 07, 2012 4:01 AM

**To:** Creigh Deeds

**Cc:** Lois Ralston Sheives; Taxing Authority Consulting Services, P.C.; First and Citizens Bank; Greenlief, Kevin C.; Supervisor, Chairman David Blanchard; County Administrator Roberta Lambert; Supervisor, Kevin Wagner; Hunter Mill BOS Email; Mt. Vernon BOS Email; Leedist BOS Email; Braddock BOS Email; Dranesville BOS Email; Provdist BOS Email; Sully District Michael R. Frey; Springfield BOS Email; Mason BOS Email; Chairman Email

**Subject:** What is the lien on? Why was it sent to Highland County?

Dear State Senator Creigh Deeds,

Reference: Lien to First and Citizens Bank in Highland County. Would you please ask:

(1) The First and Citizens Bank to respond to the following questions? ("First and Citizens Bank" <info@firstandcitizensbank.com>)

- (a) Did First and Citizens Bank accept this lien document?
- (b) If so, why?
- (c) What is this lien on?
- (d) Why does First and Citizens Bank not respond to my inquiries?

(2) The Taxing Authority Consulting Services, P. C., to explain this lien document, such as what is this lien on and why did they send it to Highland County? ("Taxing Authority Consulting Services, P.C." <liens@taxva.com>)

(3) The Fairfax DTA, to explain this lien document, such as what is this lien on? ("Kevin Greenlief" <kevin.greenlief@fairfaxcounty.gov>). On August 5 Mr. Greenlief responded to this same question with "We have already responded to your inquiries. Attached is another copy for your records" I could not read the attachment. Would you please ask Mr. Greenlief to answer the question: What is this lien on?

(4) The Clerk of the Court of Highland County to send me copies of any and all documents that have been attached to property 54 A 31 and/or 54 A 32 after year 2010, and send me the bill? ("Lois Ralston Sheives" <lralston@courts.state.va.us>)

Can we expose the documents that should be there and follow the trails? What is this lien on?

Thank you,

Anthony O'Connell

Anthony O'Connell, Trustee

Reference:

<http://www.farm139.com> (Highland County)

<http://www.alexandriavirginia15acres.com> (Fairfax County)





Anthony O'Connell <anthonymineroconnell@gmail.com>

**RE: What property did the Director of DTA put his lien against? Last Response.**

Message

Greenlief, Kevin C. <Kevin.Greenlief@fairfaxcounty.gov>  
To: Anthony O'Connell <anthonymineroconnell@gmail.com>  
Cc: "John Rife (john@taxva.com)" <john@taxva.com>

Tue, Aug 21, 2012 at 1:08 PM

Dear Mr. O'Connell,

Although you continue to send the same email, your questions have already been answered. I will endeavor to do so once again, however, this is the last e-mail communication on this matter. Your Fairfax County tax delinquency has been placed with our collection attorney, Taxing Authority Consulting Services (TACS). **Please contact John Rife at 703-880-1078 to discuss this further or to obtain a payoff amount so you can pay the delinquency.**

(1) What property is the lien against? The lien you keep referring to was not a property lien. It was a "bank lien." It was the attempt by TACS to seize cash they thought you had in a bank account with First and Citizens Bank. The bank lien was attempted by our agent in accordance with Virginia law, in the hope that funds from this account would pay the delinquent taxes you owe on your vacant real estate parcel in Fairfax County. The bank lien was unsuccessful. At no time did we place any lien of any sort on any land in Highland County. As you well know, the property in question is 15 acres of vacant land in Fairfax County located in our Lee District, also described as Accotink Station. The tax map number for this parcel of land in Fairfax County is 090-4-01-0017.

(2) What are the accounting trails leading to the \$27,718.72 amount? I don't know what you mean by this question, but perhaps you are asking what period of time the delinquent real estate taxes cover. This parcel of land is currently delinquent for tax years 2010, 2011 and 2012 1<sup>st</sup> installment. As you can see from our computer screen print below, you have not paid your real estate taxes for any of these years. In addition to the amounts shown below, you have also now incurred additional collection costs as allowed by law. **Again, you will need to contact Mr. Rife at 703-880-1078 to get a current balance due and to arrange for payment.** I encourage you to do this in order to avoid additional costs and prevent further legal action from being taken.

Sincerely,

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

USER: | ROLE: internal | SIGN OUT | MY ACCOUNT | CONTACT US | HELP

CPAN Tax Administration - Real Estate



Main Property Search

Owner Address Map Number

Top of Form

- Profile
- Sales
- Values
- Tax Details
- Residential

MAP #: 0904 01 0017

O'CONNELL ANTHONY M TR

N/A

**Tax and Payment History**

- Permits
- Commercial
- Map
- Structure Size
- Sketch

Year	General Fund Net Taxes	Special Tax District	Refuse Collection	Interest	Penalty	Other Charges	Amount Paid	Balance Due
2010	\$12,120.80	\$177.92	\$0.00	\$259.30	\$1,229.88	\$0.00	\$0.00	\$13,787.90
2011	\$8,206.90	\$122.72	\$0.00	\$83.99	\$832.96	\$0.00	\$0.00	\$9,246.57

**WARNING: DELINQUENT TAXES HAVE BEEN REFERRED TO A COLLECTION ATTORNEY. ADDITIONAL FEES HAVE BEEN ASSESSED AS A LIEN ON THIS PARCEL. CONTACT TAXING AUTHORITY CONSULTING SERVICES AT 703-880-1078 FOR INFORMATION ON ADDITIONAL COLLECTION FEES THAT ARE NOT REFLECTED ON THIS SCREEN.**

**Summary of 2012 Taxes**

Year	General Fund Net Taxes	Special Tax District	Refuse Collection	Interest	Penalty	Other Charges	Amount Paid	Balance Due
2012 1ST HALF DUE	\$4,165.63	\$81.38	\$0.00	\$3.89	\$424.70	\$0.00	\$0.00	\$4,675.60
2012 2ND HALF DUE	\$4,165.62	\$81.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,246.99
Total:	\$8,331.25	\$162.75	\$0.00	\$3.89	\$424.70	\$0.00	\$0.00	\$8,922.59

Special tax districts include levies for pest infestation control (i.e. gypsy moth, mosquitoes), Community Center taxes, and Transportation Districts. For more information see [http://www.fairfaxcounty.gov/dta/special\\_district.htm](http://www.fairfaxcounty.gov/dta/special_district.htm).

Bottom of Form

-----Original Message-----

From: Anthony OConnell [mailto:anthonymineroconnell@gmail.com]  
 Sent: Tuesday, August 21, 2012 10:25 AM  
 Subject: What property did the Director of DTA put his lien against?

Dear Fairfax County, Highland County, the Commonwealth of Virginia, Federal Agencies, and others,

I don't understand why the Director of the Department of Tax Administration for Fairfax County, Virginia, won't identify the property he put his lien against. Identification, and the recognition of it by the power structure, is essential. I don't understand why the lien trail stops at the First and Citizens Bank in Highland County, Virginia. A visitor to the Highland County Court House in Monterey, Virginia, using page 15 from the attachment "trail15p.pdf", should be able to see, within five minutes, whether the lien is, or is not, against my property.

The lack of identification and recognition by the power structure entangles two properties that I am trying to sell; <http://www.farm139.com> and <http://www.canweconnectthedots.com>. Whoever controls the entanglement(s) controls the people and assets that are entangled. I don't have any control over the entanglement(s) and I don't have the power to compel the accountants to take a position on anything much less expose their accounting. Would you please ask the Director of DTA ("Kevin Greenlief, Director of DTA"

<[kevin.greenlief@fairfaxcounty.gov](mailto:kevin.greenlief@fairfaxcounty.gov)>) two questions:

- (1) What property is the lien against?
- (2) What are the accounting trails leading to the \$27,718.72 amount?

Please see <http://www.catbird-seat.com>, it is the easiest introduction to the accountant's patterns. What is it that makes the accountants not have to be accountable?

Sincerely, Anthony O'Connell, Trustee

References:

<http://www.alexandriavirginia15acres.com> (Trust's Accotink for sale) <http://www.farm139.com> (Individual's farm for sale) <http://www.catbird-seat.com> (Illegal lien; entangle Accotink and farm) <http://www.canweconnectthedots.com> (Our family is innocent; can we find out where the money went in our Mother's estate?)

**Prior Response Dated August 7, 2012:**

From: Greenlief, Kevin C.  
Sent: Tuesday, August 07, 2012 8:42 AM  
To: 'Anthony OConnell'  
Cc: 'John Rife ([john@taxva.com](mailto:john@taxva.com))'  
Subject: RE: Final Response: What is the lien on? Why was it sent to Highland County?

Dear Mr. O'Connell,

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Sincerely,

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

From: Greenlief, Kevin C.  
Sent: Thursday, August 02, 2012 4:19 PM  
To: 'anthonymineroconnell@gmail.com'  
Cc: 'John Rife ([john@taxva.com](mailto:john@taxva.com))'  
Subject: FW: lien disclosure: tacs 59140

Dear Mr. O'Connell,

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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: Tuesday, August 07, 2012 4:01 AM

To: Creigh Deeds

Cc: Lois Ralston Sheives; Taxing Authority Consulting Services, P.C.; First and Citizens Bank; Greenlief, Kevin C.; Supervisor, Chairman David Blanchard; County Administrator Roberta Lambert; Supervisor, Kevin Wagner; Hunter Mill BOS Email; Mt. Vernon BOS Email; Leedist BOS Email; Braddock BOS Email; Dranesville BOS Email; Providist BOS Email; Sully District Michael R. Frey; Springfield BOS Email; Mason BOS Email; Chairman Email

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Can we expose the documents that should be there and follow the trails? What is this lien on?

Thank you,

Anthony O'Connell

Anthony O'Connell, Trustee

Reference:

<http://www.farm139.com> (Highland County)

<http://www.alexandriavirginia15acres.com> (Fairfax County)



Transcription of email 2012.08.21 7:24 am  
Anthony O'Connell to Kevin Greenlief and others

Dear Fairfax County, Highland County, the Commonwealth of Virginia,  
Federal Agencies, and others,

I don't understand why the Director of the Department of Tax Administration for Fairfax County, Virginia, won't identify the property he put his lien against. Identification, and the recognition of it by the power structure, is essential. I don't understand why the lien trail stops at the First and Citizens Bank in Highland County, Virginia. A visitor to the Highland County Court House in Monterey, Virginia, using page 15 from the attachment "trail15p.pdf", should be able to see, within five minutes, whether the lien is, or is not, against my property.

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- (1) What property is the lien against?
- (2) What are the accounting trails leading to the \$27,718.72 amount?

Please see <http://www.catbird-seat.com> , it is the easiest introduction to the accountant's patterns. What is it that makes the accountants not have to be accountable?

Sincerely, Anthony O'Connell, Trustee

Transcription of email 2012.08.21 1:08 pm;  
Kevin Greenlief to Anthony O'Connell.

Dear Mr. O'Connell,

Although you continue to send the same email, your questions have already been answered. I will endeavor to do so once again, however this is the last mail communication on this matter. Your Fairfax County Tax delinquency has been placed with our collection attorney, Taxing Authority Taxing Services (TACS). Please contact John Rife at 703-80-1078 to discuss this further or to obtain a payoff amount so you can pay the delinquency.

(1) What property is the lien against? The lien you keep referring to was not a property lien. It was a "bank lien". It was the attempt by TACS to seize cash they thought you had in a bank account with First and Citizens Bank. The bank lien was attempted by our agent in accordance with Virginia law, in the hope that funds from this account would pay the delinquent taxes you owe on your vacant real estate parcel in Fairfax County. The bank lien was unsuccessful. At no time did we place any lien of any sort on any land in Highland County. As you well know the property in question is 15 acres in Fairfax County located in Lee District also described as Accotink Station. The tax map number for this parcel of land in Fairfax County is 090-4-01-0017.

(2) What are the accounting trails leading to the \$27,718.72 amount? I do not know what you mean by this question, but perhaps you are asking what period of time the delinquent real estate taxes cover. This parcel of land is currently delinquent for tax years 2010, 2011, 2012 1<sup>st</sup> installment. As you can see from our computer screen print below, you have not paid your real estate taxes for any of these years. In addition to the amounts shown below, you have also now incurred additional collection costs as allowed by law. Again you will need to contact Mr. Rife at 703-880-1078 to get a current balance due and to arrange for payment. I encourage you to do this in order to avoid additional costs and prevent further legal action from being taken.

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