

# Illegal Lien

Anthony O'Connell is Trustee for Accotink. Any lien for back taxes for Accotink against Anthony O'Connell as an individual is Illegal. Please see the Trust Agreement at Book 8845 page 1453: "Trustee not individually liable".



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

P.O. Box 1270 • Midlothian • Virginia • 23113-8270  
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**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. There is Anthony O'Connell's individual property.

Highland County

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

**54 A 31 and 54 A 33**

message

**Anthony O'Connell** <anthonymineroconnell@gmail.com>  
To: lralston@courts.state.va.us  
Cc: Anthony O'Connell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 5:44 AM

Dear Clerk of the Court Lois Ralston,

Would you please tell me if any liens or other encumbrances have been put on my property (54 A 31 and 54 A 33)?

Thank you.

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

**Anthony O'Connell** <anthonymineroconnell@gmail.com>  
To: lralston@courts.state.va.us  
Cc: Anthony O'Connell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 5:56 AM

To: John,

My email to Lois Sheives at lsheives@courts.state.va.us bounced.

My email to Lois Ralston at lralston@courts.state.va.us did not bounce. I'll keep using this address assuming it's the same person

Sorry about the Penn State - Sandusky thing. My UVA has a smaller embarrassment.

Tony

PS This is what I said in my email to Lois:

[Quoted text hidden]

**Anthony O'Connell** <anthonymineroconnell@gmail.com>  
To: lralston@courts.state.va.us  
Cc: Anthony O'Connell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 6:05 AM

[Quoted text hidden]

**lralston@courts.state.va.us** <lralston@courts.state.va.us>  
To: Anthony O'Connell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 6:34 AM

Dear Mr. O'Connell,

I do not see any liens recorded in this office against you personally.

The Clerk's office does not perform title searches. We have 2 attorneys in Highland county who will do title searches for you, Melissa Dowd, 540-468-2600, and Brian Richardson, 540-468-2031.

To:  
Lois Ralston Sheives  
Highland County Circuit Court  
phone 540-468-2447, FAX 540-468-2047

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**Anthony OConnell** <anthonymineroconnell@gmail.com>  
Draft To: lralston@courts.state.va.us

Tue, Jul 24, 2012 at 6:56 AM

[Quoted text hidden]

Ms Lois Ralston Sheives, I don't understand what you mean I do not see any liens recorded in this office against you personally.



Anthony O'Connell <anthonymineroconnell@gmail.com>

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**Would you please tell me if any liens have been put on property 54 A 31 or 54 A 33?**

2 messages

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

Tue, Jul 24, 2012 at 7:07 AM

To: lralston@courts.state.va.us

Cc: Anthony O'Connell <anthonymineroconnell@gmail.com>

Clerk of the Court Lois Ralston Sheives

Thank you for replying.

I don't understand what you mean by "I do not see any liens recorded in this office against you personally."

Would you please tell me if any liens have been put on property 54 A 31 or 54 A 33?

Thank you.

Anthony O'Connell

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**lralston@courts.state.va.us** <lralston@courts.state.va.us>

Tue, Jul 24, 2012 at 7:23 AM

To: Anthony O'Connell <anthonymineroconnell@gmail.com>

I do not see any liens in the name of Anthony O'Connell.

Lois Ralston Sheives  
Highland County Circuit Court  
phone 540-468-2447, FAX 540-468-2047



Anthony O'Connell <anthonymineroconnell@gmail.com>

## Was Blue Grass Bank involved in putting a lien (?) on my property 54 A 31 and/or 54 A 33?

2 messages

**Anthony O'Connell** <anthonymineroconnell@gmail.com>  
To: Lisa Kodger <lisa@bluegrassvalleybank.com>  
Cc: Anthony O'Connell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 7:23 AM

Dear Lisa Kodger,

I don't know if a lien was put on my property (54 A 31 or 54 A 33 ) or not, but in the event it was, was it done using the Blue Grass Valley Bank?

Thank you,

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

**Lisa Kodger** <lisa@bluegrassvalleybank.com>  
To: Anthony O'Connell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 9:18 AM

Dear Mr. O'Connell,

We do not have any record of you ever having a deed of trust recorded securing any property at our bank.

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

Sincerely,

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



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

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**Lien-please see attachment**

Message

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**Anthony O'Connell** <anthonymineroconnell@gmail.com>  
To: Lisa Kodger <lisa@bluegrassvalleybank.com>  
Cc: Anthony O'Connell <anthonymineroconnell@gmail.com>

Tue, Jul 24, 2012 at 12:05 PM


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

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

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**Lisa Kodger** <lisa@bluegrassvalleybank.com>  
To: Anthony O'Connell <anthonymineroconnell@gmail.com>

Wed, Jul 25, 2012 at 5:54 AM

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





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**



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

P.O. Box 1270 • Midlothian • Virginia • 23113-8270  
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**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. There is Anthony O'Connell's individual property.

Highland County

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

Fairfax County

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;

**lien disclosure, tacs 59140**

2 messages

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

Thu, Aug 2, 2012 at 9:08 AM

To: Creigh Deeds &lt;district25@senate.gov&gt;

Cc: "Board of Supervisors David Blanchard, Chairman, Lee Blagg, Vice Chairman, Kevin Wagne" &lt;hcboard@htcnet.org&gt;, Lois Ralston Sheives &lt;lralston@courts.state.va.us&gt;

Dear Senator Creigh Deeds,

Would you please ask the Clerk of the Court for Highland County 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?

Thank you,

Anthony O'Connell  
Anthony O'Connell, Trustee**lralston@courts.state.va.us** <lralston@courts.state.va.us>

Thu, Aug 2, 2012 at 9:21 AM

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

Cc: Creigh Deeds &lt;district25@senate.gov&gt;, "Board of Supervisors David Blanchard, Chairman, Lee Blagg, Vice Chairman, Kevin Wagne" &lt;hcboard@htcnet.org&gt;, Lois Ralston Sheives &lt;lralston@courts.state.va.us&gt;

To Whom it may concern:

I have replied to Mr. OConnell several times.

A quick check shows no liens against any Anthony OConnell.

The Clerk's Office does not perform title searches against property.

Lois Ralston Sheives  
Highland County Circuit Court  
phone 540-468-2447, FAX 540-468-2047

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

To: Creigh Deeds &lt;district25@senate.gov&gt;

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

Date: 08/02/2012 12:08PM

cc: "Board of Supervisors David Blanchard, Chairman, Lee Blagg, Vice Chairman, Kevin Wagne" &lt;hcboard@htcnet.org&gt;, Lois Ralston Sheives &lt;lralston@courts.state.va.us&gt;

Subject: lien disclosure, tacs 59140

[Quoted text hidden]



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

**Accotink lien disclosure**From: **Kevin Greenlief****Anthony OConnell** <anthonymineroconnell@gmail.com>

Thu, Aug 2, 2012 at 5:43 PM

To: Kevin Greenlief &lt;kevin.greenlief@fairfaxcounty.gov&gt;

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

Bcc: "Catherine M. Hudgins" &lt;hntrmill@fairfaxcounty.gov&gt;, "Gerald W. Hyland" &lt;mtvernon@fairfaxcounty.gov&gt;, Jeffrey C McKay &lt;leedist@fairfaxcounty.gov&gt;, "John C. Cook" &lt;braddock@fairfaxcounty.gov&gt;, "John W. Foust" &lt;dranesville@fairfaxcounty.gov&gt;, "Linda Q. Smyth" &lt;provdist@fairfaxcounty.gov&gt;, "Michael R. Frey" &lt;sully@fairfaxcounty.gov&gt;, Pat Herrity &lt;springfield@fairfaxcounty.gov&gt;, "Penelope A. Gross" &lt;mason@fairfaxcounty.gov&gt;, "Sharon Bulova, Chairman" &lt;chairman@fairfaxcounty.gov&gt;

DTA Director Kevin Greenlief,

Thank you for your message of August 2, 2012. Perhaps there is a misunderstanding. You sent me a page of the lien company's paper work (attached). I asked you for your's.

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

Thank you.

From: Anthony O'Connell, Trustee for Accotink

Cc:

Bcc:

Date:

**lien, tacs59140, to first&citizens.pdf**  
295K**Greenlief, Kevin C.** <Kevin.Greenlief@fairfaxcounty.gov>

Fri, Aug 3, 2012 at 6:57 AM

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

Cc: "John Rife (john@taxva.com)" &lt;john@taxva.com&gt;

Dear Mr. O'Connell,

I sent you the only documentation we have on the matter. Please contact Mr. Rife directly if you would like to discuss payment of the delinquency.

Sincerely,

Kevin C. Greenlief, Director

Department of Tax Administration

Fairfax County, Virginia

**From:** Anthony OConnell [mailto:anthonymineroconnell@gmail.com]  
**Sent:** Thursday, August 02, 2012 8:44 PM  
**To:** Greenlief, Kevin C.  
**Cc:** Anthony OConnell  
**Subject:** Accotink lien disclosure

DTA Director Kevin Greenlief,

[Quoted text hidden]

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**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

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**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

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

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.

Thank you,

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

*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.*

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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  
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

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

Fri, Aug 3, 2012 at 8:28 AM

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



Midlothian, Virginia 23113

(804) 545-2379 Direct Phone

(703) 880-1078 General Collections

(804) 545-2378 Fax

john@taxva.com

*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.*

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**From:** Greenlief, Kevin C. [mailto:Kevin.Greenlief@fairfaxcounty.gov]  
**Sent:** Friday, August 03, 2012 9:58 AM  
**To:** 'Anthony OConnell'  
**Cc:** John Rife  
**Subject:** RE: Accotink lien disclosure

[Quoted text hidden]



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)

I transcribed my email so it would be visually equal with the transcribed response.

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.

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

The next five pages are difficult to read,  
so I transcribed their content here.

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

If the lien is not on Anthony O'Connell's individual property or individual bank account, what is the lien on?  
I don't understand why the Director does not recognize "Trustee not individually liable" at Book 8845 page 1453.



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.

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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.**

I don't understand how anyone using these printouts could see how the Director arrived at the lien figure of \$27,718.72. It is necessary to expose the accounting trails to expose accounting fraud.

**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
<b>Total:</b>	<b>\$8,331.25</b>	<b>\$162.75</b>	<b>\$0.00</b>	<b>\$3.89</b>	<b>\$424.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,922.59</b>

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,

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.

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,

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; Providist 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?

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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)