

Compute Tax

The Trust Agreement states that the Trustee is not individually liable and that all [three] beneficiaries share the real estate taxes. I don't understand why this is ignored.

They won't say what property they put their lien against or show how they arrived at the lien amount of \$27, 669.42. History suggests that these two unknowns give the accountants control of the Trust property in Fairfax County, the Trustee's individual property in Highland County, and can jerk the Trustee around indefinitely.

I don't understand why the accountants have total control, impenetrable secrecy, no accountability, no oversight. This is not the rule of law.

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

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"

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

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

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

**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 _____

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>) 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

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 1st 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