

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
Richmond Division

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 3:22-cv-00560
	)	
TERRY L. LIGON, <i>et al.</i> ,	)	
	)	
Defendants.	)	
_____	)	

**AMENDED ORDER OF SALE**

This Court entered a final judgment in this action on December 18, 2023, ordering that the United States’ federal tax liens be foreclosed, pursuant to which the Court now enters this Amended Order of Sale as follows:

It is hereby ORDERED that the real property located at 4624 Beech Creek Road, Nelson, VA 24580, more particularly described as follows:

That certain tract or parcel of land containing 60.623 gross acres, according to survey by Cawthorne & Associates, Registered Land Surveyors, dated April 25, 2000, entitled “Survey for Louisburg Hardwood, Inc., Clarksville Township, Mecklenburg County, Virginia,” said map of record in Book 11, Page 223, Mecklenburg County Registry

be sold under Title 28, United States Code, §§ 2001 and 2002, to satisfy the liens of the respective lienholders;

It is further ORDERED that the real property located at 4021 Henrico Road, Buffalo Junction, VA 24529, more particularly described as follows:

All that certain piece or parcel of real estate, with all improvements thereon and appurtenances thereto belonging, lying and being in the Clarksville District of Mecklenburg County, Virginia, fronting on State Route No. 727, containing 19.83 acres, and being Tract 5 as shown on a plat of survey made by William W. Dickerson, Jr., L.S., dated November 14, 1994, which plat is recorded in New Plat

Book 8, page 127, to which plat reference is here made for a more particular description of the real estate hereby conveyed

be sold under Title 28, United States Code, §§ 2001 and 2002, to satisfy the liens of the respective lienholders;

It is further ORDERED that the real property located at 5175 Highway 58, Buffalo Junction, VA 24529, more particularly described as follows:

All that certain tract or parcel of land located in Clarksville District, Mecklenburg County, Virginia, containing fifty two and 2/10 (52.2) acres, more or less, fronting on Virginia State Route 727 (Cow Road), as shown and described on a survey prepared by J.R. Stainback, III, L.S., dated May 27, 2009, said survey being recorded along with this deed in Plat Cabinet 2, Slide 120, Page 2 with reference being made thereto for a metes and bounds description of the property herein conveyed

be sold under Title 28, United States Code, §§ 2001 and 2002, to satisfy the liens of the respective lienholders. The foregoing properties are referred to hereafter collectively as the “**Real Properties,**” and each, as a “**Real Property**”.

It is further ORDERED that the Real Properties be sold as follows:

1. The Internal Revenue Service (“**IRS**”) Property Appraisal and Liquidation Specialists (“**PALS**”) are authorized to offer for public sale and to sell the Real Properties.

2. The terms and conditions of any sale under this Order are as follows:

A. The Real Properties shall be sold free and clear of the interests of all parties to this action;

B. The sales shall be subject to building lines, if established; all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting the Real Properties; and easements and restrictions of record, if any;

C. The sales shall be held either at the courthouse of the county or city in which the Real Properties are located, or on the Real Properties’ premises;

D. If necessary, the PALS may designate an IRS Revenue Officer (“RO”) or other IRS representative to conduct the sales;

E. The PALS shall announce the date and time for sale;

F. Notice of the sale shall be published once a week for at least four consecutive weeks before the sale in at least one newspaper regularly issued and of general circulation in Mecklenburg County, Virginia, and, at the discretion of the PALS, by any other notice that the PALS deems appropriate. The notice shall contain a description of the property and shall contain the terms and conditions of sale in this Order;

G. The PALS shall set the minimum bid. If the minimum bid is not met or exceeded, the PALS may, without further permission of this Court, and under the terms and conditions in this Order, hold a new public sale, if necessary, and reduce the minimum bid;

H. At the time of the sale, the successful bidder(s) shall deposit with the PALS, by money order or by certified or cashier’s check payable to the Clerk of the United States District Court for the Eastern District of Virginia, a deposit in an amount between five (5) and twenty (20) percent of the minimum bid as specified by the PALS in the published Notice of Sale. Before being permitted to bid at the sale, potential bidders shall display to the PALS proof that they are able to comply with this requirement. No bids will be accepted from any person(s) who have not presented proof that, if they are the successful bidders(s), they can make the deposit required by this Order;

I. The successful bidder(s) shall pay the balance of the purchase price for the respective Real Property within thirty (30) days following the date of the sale by hand delivering a certified or cashier’s check payable to the United States District Court for the

Eastern District of Virginia. The PALS shall deposit the funds with the Clerk of this Court. If the bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be applied to cover the expenses of the sale, with any amount remaining distributed to the United States to be applied against the liabilities of Defendants Terry L. Ligon and Teresa Ligon. The Clerk shall distribute the deposit as directed by the PALS by check payable to the "United States Treasury." The affected Real Property shall be again offered for sale under the terms and conditions of this Order or, in the alternative, sold to the second highest bidder;

J. The Clerk of the United States District Court for the Eastern District of Virginia is directed to accept the proceeds of the sale and deposit it into the Court's interest-bearing registry account for distribution pursuant to further Order of this Court;

K. The sales of the Real Properties shall be subject to confirmation by this Court. On confirmation of the sales, the IRS shall execute and deliver its deed(s) conveying the Real Properties to the purchaser. On confirmation of the sale, all interests in, liens against, or claims to, the Real Properties that are held or asserted by all parties to this action are discharged and extinguished;

L. When this Court confirms the sales, the Recording Official of Mecklenburg County, Virginia shall cause transfer of the respective Real Property to be reflected upon that county's register of title. The successful bidder at the sale shall pay, in addition to the amount of the bid, any documentary stamps and Clerk's registry fees as provided by law;

M. The sales of the Real Properties are ordered pursuant to 28 U.S.C. § 2001, and are made without right of redemption;

N. The PALS shall have the power to decide whether to conduct a separate sale of each Real Property or to include in a single sale two or more of the Real Properties.

3. Counsel for the United States shall give Defendants Terry L. Ligon and Teresa Ligon notice of the Judgment in this case and this Order via service by overnight delivery or other reasonable means within fourteen (14) days of entry of the Judgment and this Order.

4. Until the Real Properties are sold, Defendants Terry L. Ligon and Teresa Ligon shall take all reasonable steps necessary to preserve the Real Properties (including all buildings, improvements, fixtures, and appurtenances on the properties) in their current condition including, without limitation, maintaining a fire and casualty insurance policy on them. They shall neither commit waste against the Real Properties, nor cause nor permit anyone else to do so. They shall neither do anything that tends to reduce the value or marketability of the Real Properties nor cause or permit anyone else to do so. They shall not record any instruments, publish any notice, or take any other action (such as running newspaper advertisements, posting signs, or making internet postings) that may directly or indirectly tend to adversely affect the value of the Real Properties or that may tend to deter or discourage potential bidders from participating in the public auction, nor shall they cause or permit anyone else to do so.

5. All persons occupying the Real Properties shall vacate them within 30 days of the date of notice to vacate by the PALS, each taking with them his or her personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the property). If any person fails or refuses to vacate the Real Properties by the date specified in this Order, the PALS is authorized to coordinate with the United States Marshals Service to take all actions that are reasonably necessary to have those persons ejected. The United States Marshals Service is authorized and directed to take any and all necessary actions, including but not limited to the use

of reasonable force, to enter and remain on the premises, which includes, but is not limited to, the land, buildings, vehicles, and any other structures located thereon, for the purpose of executing this Order. The United States Marshals Service is further authorized and directed to arrest and/or evict from the premises any and all persons who obstruct, attempt to obstruct, or interfere or attempt to interfere, in any way with the execution of this Order.

6. Any personal property remaining on the Real Properties 30 days after the date of this Order is deemed forfeited and abandoned, and the PALS is authorized to dispose of it in any manner it sees fit, including sale, in which case the proceeds of the sale are to be applied first to the expenses of sale and the balance to be paid into the Court for further distribution. Checks for the purchase of the personal property shall be made out to the Clerk of the Court for the United States District Court for the Eastern District of Virginia and the Clerk is directed to accept these checks and deposit them into the Court's registry for distribution pursuant to further Order of this Court.

7. Defendants Terry L. Ligon and Teresa Ligon shall notify counsel for the United States of a forwarding address where they can be reached if their address changes. Notification shall be made in writing to Anna A. Miller, U.S. Department of Justice, Tax Division, P.O. Box 227, Ben Franklin Station, Washington, D.C. 20044 and to Robert. P. McIntosh, Esquire, United States Attorney's Office, 919 East Main Street, Suite 1900, Richmond, Virginia 23219.

8. Pursuant to the Judgment in this case, as of November 2023, the United States has liens upon the Real Properties securing the payment of unpaid tax debts in the amount of \$2,183,842.85, plus lien costs and statutory interest and additions accruing on that amount after that date.

9. Having defaulted in this action, Defendants Ligon Farms, LLC; Clarksville Ace Hardware; Louisburg Hardwood, Inc.; C. Ridley Bain; Southern States South Boston Petroleum; Lewis Metal Works, Inc.; Beverly T. Kunath, Executor of the Estate of Curtis W. Tharp; County of Mecklenburg; Service Plus Propane, Inc.; James A. Butts, III; Charles G. Butts, Jr.; Hamlin L. Tillotson; Katherine Axson Keel; and James A. Butts, IV, Trustee for the Harold G. Moore Trust, shall take nothing from the sale of the Real Properties.

10. Pending the sale of the Real Properties and until the deeds to the Real Properties are delivered to the successful bidder(s), the PALS (or the RO or other IRS representative designated by the PALS under Paragraph 2(D) of this Order) is authorized to have free access to the premises in order to take any and all actions necessary to preserve the Real Properties, including, but not limited to, retaining a locksmith or other person to change or install locks or other security devices on any part of the Real Properties.

11. After the Court confirms the sale, and absent any showing to the contrary, the sale proceeds deposited with the Clerk of the Court shall be distributed in the following order of priority and according to the order of priority described in the parties' Stipulation regarding lien priority (Docket No. 54):

A. First, to the United States Treasury for the expenses of the sale, including any expenses incurred to secure or maintain the property pending sale and confirmation by the Court;

B. Second, to Mecklenburg County, Virginia, or other taxing authority for any real property taxes or special assessments due and owing with interest calculated to the estimated date of the confirmation of sale;

C. Third, to Felton Brothers for the judgment against Terry Ligon recorded on August 19, 2013, instrument number 130001370;

D. Fourth, to the United States for the federal tax liens for assessments for federal employment taxes for agricultural employees (Form 943) described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on May 27, 2014;

E. Fifth, to the United States for the federal tax liens for assessments for federal income taxes (Form 1040) described in the notice of federal tax lien filed against Terry L. Ligon and Teresa Ligon recorded on June 16, 2014;

F. Sixth, the United States for the federal tax liens for assessments for federal income taxes (Form 1040) described in the notice of federal tax lien filed against Terry L. Ligon and Teresa Ligon recorded on December 29, 2014;

G. Seventh, the United States for the federal tax liens for assessments for federal employment taxes for agricultural employees (Form 943) described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on July 6, 2015;

H. Eighth, the Commonwealth of Virginia for the state tax liens for assessments for converted and individual income described in the memorandum of lien filed against Terry L. Ligon recorded on June 29, 2017;

I. Ninth, Helena Chemical for the judgment against Terry L. Ligon and Teresa Ligon recorded on September 6, 2017, instrument number 170001098;

J. Tenth, the United States for the federal tax liens for assessments for federal employment taxes for agricultural employees (Form 943) described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on July 23, 2018;

K. Eleventh, the United States for the federal tax liens for assessments for a civil penalty under 26 U.S.C. § 6721 described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on November 6, 2018;

L. Twelfth, the United States for the federal tax liens for assessments for federal employment taxes for agricultural employees (Form 943) described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on June 6, 2019;

M. Thirteenth, the United States for the federal tax liens for assessments for a civil penalty under 26 U.S.C. § 6721, federal employment taxes (Form 941), federal unemployment taxes (Form 940), and federal employment taxes for agricultural employees (Form 943) described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on August 30, 2019;

N. Fourteenth, the United States for the federal tax liens for assessments for federal employment taxes for agricultural employees (Form 943) described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on November 10, 2020;

O. Fifteenth, Helena Agri-Enterprises for the judgment against Terry L. Ligon, Teresa Ligon, and Ligon Farms recorded on November 18, 2020, instrument number 200000777;

P. Sixteenth, the United States for the federal tax liens for assessments of federal employment taxes (Form 941) described in the notice of federal tax lien filed against Terry L. Ligon and Ligon Farms recorded on October 12, 2021; and

Q. Seventeenth, the United States for the federal tax liens for assessments of federal employment taxes (Form 941), federal unemployment taxes (Form 940), and federal employment taxes for agricultural employees (Form 943) described in the notice of federal tax lien filed against Ligon Farms LLC as alter ego of Terry Ligon recorded on March 15, 2022; and

R. Any remaining proceeds to the Defendants.

SO ORDERED on this 9<sup>th</sup> day of June, 2025.



HENRY E. HUDSON  
SENIOR UNITED STATES DISTRICT JUDGE