SEIZED AND FORFEITED REAL PROPERTY ONLINE

AUCTION

AUCTION	**Friday, October 2, 2026**
TIME	**11:00 am to 1:00 pm ET**
REGISTER	**cwsmarketing.com**
DEPOSIT	**$20,000 cashier's check deposit**



ONLINE AUCTION OCTOBER 2, 2026 | **DEPOSIT $20,000 / STARTING BID $50,000**







PROPERTY DETAILS

Living Space	5,206 ± sq. ft.
Site Area	6.15 ± acres
Year Built	1987
Parcel No.	005 062.05 000
County	Sevier
Utilities	Electric, Water, Septic
2023 Taxes	$902.00
Zoning	A-1/Agricultural
Sale No.	27-66-801

266 MOORE DRIVE, KODAK, TENNESSEE 37764

Single family home with detached accessory dwelling and 2 storage buildings on 6.15 ± acres of rural land. The 5,206 ± sq. ft. home has 7 bedrooms, 3.1 baths, kitchen, living room with fireplace, dining room, family room, den, laundry, unfinished basement with 1-car garage, and covered porches. **Note:** Sections of the 2nd floor are unfinished. The 1,176 ± sq. ft. 2-level accessory dwelling has 4 bedrooms, 1 bath, kitchen, living room, and covered entry.

Per the stated Terms of Sale, this property is sold AS IS WHERE IS WITH ALL FAULTS including any building violations for the building as a whole that may apply (including but not limited to fines and penalties). **Clear Title will be transferred via a Government Deed.**

CWSAMS

US Department of the Treasury in conjunction with IRS Criminal Investigation

INSPECTION / REGISTRATION

INSPECTION **Saturday-Sunday, Sept 26 and 27, 1:00-4:00pm**
By appointment only. Schedule online at **cwsmarketing.com**

REGISTER Register to bid online: **bid.cwsmarketing.com**
Complete the Bid Form (found online) and mail with cashier's check deposit. **Deadline is 5pm ET on October 1.**

Real Estate Auction Line 703-273-7373
www.treasury.gov/auctions/treasury/rp

Scan the QR code for more information on:

- Upcoming Auctions
- Auction Registration
- Free Email Subscription
- And much more!

TERMS OF SALE FOR ONLINE AUCTION: KODAK, TN / SALE 27-66-801

GENERAL INFORMATION The placement of a successful bid at a U.S. Department of the Treasury online auction establishes a legally binding contract between the successful bidder and the Government. An e-mail notice sent to the high bidder establishes the contract, which is subject to final acceptance by the Government. This contract is bound by these Terms and Conditions, any Special Terms and Conditions published by the Contractor for the specific auction, 19 CFR Customs Duties Part 162 and all other Federal regulations governing contracts for the purchase of Government property, which may be found at http://www.acquisition.gov. The successful bidder is legally bound to pay for property awarded in accordance with his/her bid.

ELIGIBILITY OF BIDDERS The Bidder warrants that he/she is not: (a) under 18 years of age; (b) an employee of any department or agency of the Federal Government prohibited by the regulations of that agency from purchasing property sold hereunder; (c) an agent or immediate member of the household of the employee in (b), above; (d) the Contractor, subcontractor or vendor, or their agent who has access to information concerning the property to be sold at U.S. Department of the Treasury auctions that is not generally available to the public; (e) presently debarred or declared ineligible for the award of contracts by any Federal agency in accordance with 41 CFR 10145.6; or (f) the party, or agent of the party(s), from whom the property was seized.

The Contractor's subcontractor may not act as agent for a third party in purchasing U.S. Department of the Treasury real property that is or has been in their custody or control. For breach of this warranty, the Government shall have the right to cancel the contract without liability.

REGISTRATION If you are a new bidder, please go to "Create Account" and fill out the proper information and click "Sign Up." Bidders will need to accept the Terms & Conditions to establish an account.

An individual's signature on the electronic bidder form is an acknowledgment of his/her full and complete understanding of all Terms and Conditions and his/her agreement is bound thereby. Therefore, bidders are cautioned to carefully read all applicable Terms and Conditions contained in this document, the sales flyer and website before signing the electronic bidder registration form.

If you are the successful bidder and planning to take title in the name of a corporation, business, or LLC, you must provide the appropriate official documentation to show proof of eligibility to take title on behalf of that corporation, business, or LLC.

DEPOSIT A **$20,000** bid deposit is required to bid. U.S. funds only. Persons wishing to participate in the bidding process of the sale are required to register online for each specific auction you are interested. To complete the registration process, download the Bid Deposit Form and mail with the cashier's check deposit. Once the deposit is received, the bidder will be sent an email notification confirming they are approved to bid.

Deposits must be in the form of a cashier's check and made payable to CWS Marketing Group, Inc. The completed Bid Deposit Form and deposit should be mailed to: CWS Marketing Group, 7998 Donegan Drive, Manassas VA, 20109, Attn: E. Connolly. The deposit is due no later than 5:00 p.m. EST on **October 1, 2026.**

The successful bidder's deposit will be retained as the initial payment for the property. Cashier's checks payable to the bidder's name CANNOT be accepted. Unsuccessful deposit checks will be mailed out within 5 business days.

The registrant agrees that, should the registrant be the successful bidder of a property lot, the following information regarding the transaction shall be published on the U.S. Department of the Treasury auction website: (1) the registered bidder's name; (2) the property's address; and (3) the purchase price of the property. Electronic Freedom of Information Act Amendments of 1996 (5 U.S.C. 552 (2000).

BACK-UP BIDDER The back-up bidder's deposit will be mailed after receiving government approval of the high bidder, the total deposit from the high bidder, and the return of the completed back-up bidder contract. In the event money is not received from the high bidder within the time period specified, the back-up bidder will become the high bidder at the Purchase Price stated in the back-up bid contract. The back-up bidder is obligated to transmit money as stated above within three (3) business days of notification. The foregoing liquidated damages provision shall apply to the back-up bidder.

INSPECTION OF PROPERTY The bidder is invited, urged, and cautioned to inspect the property prior to submitting a bid. Failure to inspect property shall not constitute cause for cancellation of sale. At their own expense, potential bidders may have property inspectors examine the property during daylight hours.

ORAL STATEMENTS AND MODIFICATIONS Changes may be made on the day of the sale to the property status or descriptions on the auction site. These changes take precedence over previous auction site information pertinent to that property, but do not alter in any way the basic Terms and Conditions of sale. Further, no interpretation of any provision of the sales contract, including applicable performance requirements, shall be binding on the Government unless furnished to and agreed upon, in writing, by the Contracting Officer or his/her designated representative.

REAL PROPERTY DESCRIPTIONS The bidder understands and agrees that the property is offered, purchased, and accepted by the buyer AS IS and WITH ALL FAULTS including any building violations for the building as a whole that may apply (including but not limited to fines and penalties). The Government and its agent make no warranties or guarantees whatsoever whether written, oral, or implied as to quality, condition, or habitability. All information contained in the sales flyer and auction site was derived from sources believed to be correct, but there is no guarantee. CWS Marketing Group disclaims any and all liability for the accuracy or completeness of information provided on external websites pertaining to this property. Buyer acknowledges that he/she relied entirely on his/her own information, judgment, and inspection of the property. If a legal misrepresentation is determined before the final closing on the property, the Government reserves the right to cancel the sale and refund any earnest/deposit money paid.

OFFERING OF PROPERTY FOR AUCTION/SUBMISSION OF BIDS
The placement of a successful bid at a Department of the Treasury online auction establishes a legally binding contract between the successful bidder and the Government and is subject to final acceptance by the Government. Once the successful high bid is established a final written sales contract will be prepared to include the individual information of the high bidder along with the high bid amount. A contract will be established with the recognized back-up bidder for execution.

At the conclusion of bidding, an e-mail will be sent to the successful high and backup bidder confirming the bid amount. The successful high and backup bidder must acknowledge receipt of notice and supply information requested to validate the bid acceptance within 24 hours of the time the notice was sent. This acknowledgment confirms the price offered by the bidder and is subject to final acceptance by the Government. A contract document will be sent to the successful high and backup bidder for signature. The contract must be returned to CWS within 24 hours of receipt. At this time the contract will be presented to the Government and is subject to their final acceptance. The Government may withdraw the property at any time before the sales contract is accepted. During this process the successful bidder may not withdraw their bid at any time. Unilateral conditions asserted by any bidder will not be accepted.

The high bidder shall deliver ten percent (10%) of the Purchase Price less the initial money deposit, whichever is greater, to CWS by cashier's/certified check, payable to CWS Marketing Group, Inc or by bank wire transfer. Within three business days, should the high bidder fail to deliver the money, Seller shall have all rights and remedies provided in the Terms of Sale, including the right to retain the initial money deposit and any other deposits or payments made by the high bidder as liquidated damages.

The successful bidder's deposit(s) will be retained as the initial payment for the property. Personal or business checks, bank letters, or letters of credit will not be accepted. Cashier's checks made payable to the bidder's name CANNOT be accepted. The bidder, who placed the bid accepted by the Government, is legally bound to pay for property awarded to him/her in accordance with the successful bid. Payment of the full purchase price must be made within the time specified on the auction site.

PLACING A MAXIMUM BID Please be aware that all bids placed are maximum bids. The website will enter the next bid increment and enter your bid as a maximum bid. The website will bid on your behalf up to your set maximum bid by the preset bid increment. Example: The current bid is $1000 and the bidder enters a maximum bid of $5000 with a bid increment of $100. The system will bid one increment ($1100) until the bidder's "Maximum Bid" is exceeded. EXCEPTION: If the bidder enters a bid equal or above the reserve amount, then the system observes the reserve amount as the next increment. Bidders may increase the bid but not lower it. In the case of a tie bid, precedence is given to the earliest bid. In the event of tied maximum bids at the conclusion of the auction, the backup bidder's amount will be the same as the winning bid.

AUCTION SOFT CLOSE All auctions end with an auction soft close. If a bidder places a bid in the last 1-minute of an online auction, the end time for the specific lot is extended by 1-minute. The process continues until there is no further bidding. This allows every bidder an opportunity to advance their bid.

TECHNICAL PROBLEMS AND TRANSMISSION ISSUES CWSAMS has made every reasonable effort to facilitate online bidding. However, it is possible that technical problems and transmission issues may arise and affect the CWSAMS website, bidding system and/or computer or server or your computer, personal devise or software which is beyond the control of CWSAMS. By bidding online Bidder acknowledges that CWSAMS is not responsible for technical problems or transmission issues associated with a bid and that, in the event technical problems interfere with or prevent a bid, it may be necessary to withdraw items from bidding due to technical errors or uncontrollable circumstances. Further, in the event of the occurrence of a technical problem during any bid in any auction, CWSAMS in its sole discretion reserves the right to declare an item sold, postpone or cancel the auction, extend the bidding time for this auction and/or relist the property for auction at another date and time. The decision of CWSAMS on this matter shall be final. Bidder acknowledges that, by bidding in any auction held by CWSAMS, Bidder accepts the terms and conditions of this Disclaimer.

AUCTION END & BID APPROVALS When the auction closes, the page will display either SOLD or UNSOLD. SOLD indicates the reserve was met and establishes the high bid. Successful bidders will be notified via email of their status as the winning bidder and will be bound by the payment terms as found in the "Offering of Property for Auction and Submission of Bids" paragraph. UNSOLD indicates the final bid did not meet the reserve. In this case, CWS will provide the high bid to the Government for consideration. If the Government accepts the high bid, the bidder will be notified. NOTE: CWS accepts no responsibility for loss of connectivity, technical difficulties, or any other circumstances beyond our control.

CONSIDERATION OF BIDS The Government reserves the right to reject any or all bids, and to waive any technical defects in bids. Property is sold with a minimum reserve price unless the property is, in explicit terms, offered without a minimum reserve price. If the minimum reserve price is not achieved, the Government may withdraw the property at any time before the sales contract is executed.

FINANCING The buyer is responsible for obtaining his or her own financing arrangements as required. The Government does not provide financing for the purchase of any property offered under these Terms and Conditions. Bidders are strongly recommended to investigate and secure financing arrangements, if required, prior to bidding on a public offering.

Failure to obtain financing during the closing process does not relieve the buyer of his/her legal responsibility and obligation for completion of the contract. Failure to comply with all provisions of the sales contract regarding closing may result in termination of the contract because of buyer's default and may result in the forfeiture of any earnest/deposit funds.

CLOSING Closing will be held within **45 calendar days** of the date the Government signs the sales contract accepting the Buyer's offer. Closing may be held sooner, with mutual agreement of Buyer and Seller. Only the Seller may, at its discretion, exceed closing beyond 45 calendar days. Closing costs including, without limitation, transfer taxes, documentary stamps, recording fees, and escrow fees will be paid by the Buyer and Seller in accordance with the customs of the county in which the property is located. In the event Buyer desires title insurance, it will be at the Buyer's expense.

GOVERNMENT DEED Clear Title will be transferred via a Government Deed. Liens and other encumbrances will be paid by the Government. Title Insurance is available at Buyer's expense.

DEFAULTS Failure to make required deposit or final payments and/or comply with the time frames specified on the website shall be deemed default of the high bidder and may result in cancellation of the contract and forfeiture of any rights, title, and interest the Buyer may have acquired. In that case, title of the property will remain with the Government and will result in the forfeiture of the deposit. If the default occurs because of failure to make the required deposit, the buyer shall be liable to the Government for liquidated damages in the amount of that deposit.

PROPERTY OFFERED FOR SALE BY IRS-CI, HSI, OR SECRET SERVICE
In accordance with 18 USC Section 1963(f) and 21 USC Section 853(h) of the Comprehensive Crime Control Act of 1984 and Department of the Treasury Policy, forfeited (real) property will not be sold to the defendant or person(s) acting as his/her agent. A real property sales contract may be cancelled by the Government in compliance with the above statutes or policy.

ADDITIONAL INFORMATION For additional information, please visit our website at www.treasury.gov/auctions/treasury/rp. If you do not have Internet access, or have further questions, you may call our Public Auction Line at (703) 273-7373 or fax inquiries to (571) 921-4153.