

398

BESSEMER DIVISION

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**FILED**

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF ALABAMA

DEC 29 1987

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ALABAMA  
CHARLES T. OLIVER, CLERK

SHADES RIDGE HOLDING COMPANY,  
INC.,

Plaintiff,

v.

UNITED STATES OF AMERICA,  
Defendant,

CIVIL NO. CV 85-PT-2526-S

**ENTERED**

DEC 29 1987

1985

UNITED STATES OF AMERICA,  
Plaintiff,

v.

SAM A. FIORELLA and SHADES  
RIDGE HOLDING COMPANY, INC.,  
Defendants.

CIVIL NO. CV 86-PT-1415-S

*Final*  
JUDGMENT AND DECREE OF FORECLOSURE

This cause having been tried before the Court without a jury,  
it is hereby

ORDERED, ADJUDGED, and DECREED in accordance with the Find-  
ings of Fact and Conclusions of Law entered on December 17, 1987,  
that:

1. Shades Ridge Holding Company, Inc., was, at all perti-  
nent times, and is the nominee, instrumentality and alter ego of  
Sam A. Fiorella.

2. Shades Ridge Holding Company, Inc., is the fraudulent  
transferee of Sam Fiorella.

*James abm*

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3. Sam A. Fiorella is the true owner of all property, both real and personal, of Shades Ridge Holding Company, Inc., including the following:

a. That parcel of real property referred to in these proceedings as the Kid McCoy Farm, and described more particularly as follows:

Parts of Section 23, 24, 25 and 26, in Township 19, Range 3 West, described as follows: Commence at the SW corner of Section 24, Township 19, Range 3 West; thence East 417.55 feet to point of beginning of the tract herein conveyed, thence at an angle to right of  $132^{\circ} 34'$  for 376.86 feet; thence at an angle to left of  $20^{\circ} 36'$  for 358.37 feet; thence at an angle to right of  $57^{\circ} 22'$  for 389.8 feet; thence at an angle to left of  $25^{\circ} 50'$  for 954.75 feet; thence at an angle to right of  $93^{\circ} 3'$  for 287.7 feet; thence at an angle left of  $92^{\circ} 22'$  for 311.3 feet; thence at an angle left of  $6^{\circ} 5'$  for 329.65 feet; thence at an angle right of  $19^{\circ} 7'$  for 314.25 feet to the center line of Cahaba River; thence up stream and in Northerly direction and North-easterly direction to the intersection with the Westerly line of right of way of Montgomery Highway; thence in Southeast direction on said highway 1149.20 feet; thence at an angle to right of  $72^{\circ} 56'$  for 56.24 feet more or less to point of beginning and containing  $65 \frac{7}{10}$  acres.

b. That parcel of real property referred to in these proceedings as the Highway 150 Property, and described more particularly as follows:

That part of the Southeast Quarter of Southwest Quarter of Section 13, Township 19 South, Range 3 West, situated in Jefferson County, Alabama, more particularly described as follows:

Commence at the Southeast corner of said quarter-quarter section, thence northerly along the east line thereof 749.44 feet to the Northwesternly right of way of Highway No. 150 and the point of

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beginning of the property herein described; thence continue on the last named course 26.62 feet; thence 39° 07' to the left in a northwesterly direction 213.97 feet; thence 96° 29' to the left in a southwesterly direction 245.27 feet; thence 81° 50' to the left in a southeasterly direction 170.82 feet to the northwesterly right of way of said Highway No. 150, and the intersection of a curve which radius is 4523.70 feet and subtended by a central angle of 2° 59' 24" to the left; thence along the arc of said curve 234.75 feet to the point of beginning.

c. That parcel of real property referred to in these proceedings as the Anniston Property, and described more particularly as follows:

A tract or parcel of land in the City of Anniston, more particularly described as follows: Beginning at a point on the west line of Walnut Avenue 185.5 feet south of the intersection of the south line of 14th Street with the west line of Walnut Avenue of said point being the property lying between the property of Shanesey and Kay and Lowell Tyson; thence west a distance of 138.08 feet to a point on the L & F right of way; thence in a southeasterly direction along the easterly right of way of said railroad a distance of 63.77 feet; thence east forming an interior angle of 101° 15' a distance of 125.7 feet to a point on the west line of Walnut Street; thence in a northerly direction along said west line of Walnut, making an interior angle of 90° 00' a distance of 62.5 feet to the point of beginning. Subject to party wall agreement involving north wall of the building situated on this lot and subject to any slight encroachment for said party wall.

4. Except as provided in paragraph 5, infra, the federal tax liens and judgment liens of the United States described below attach to the ownership interest of Sam A. Fiorella in and to all

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property of Shades Ridge Holding Company, Inc., including the three parcels of real property described in paragraph 3, supra:

a. Interlocutory Judgment entered in this action on January 6, 1987, in the amount of \$590,539.11 plus statutory interest, for Sam A. Fiorella's unpaid federal income taxes, penalties and interest for the tax years 1969, 1970, 1971, 1972, 1973, 1974, 1975 and 1976, and the federal tax liens securing such unpaid liabilities.

b. Final Judgment entered in Civil Action No. 64-291 on January 3, 1968, in the net amount of \$179,227.75, plus statutory interest, for Sam A. Fiorella's unpaid federal income taxes, penalties and interest for the tax years 1956, 1957 and 1958, and the federal tax liens securing such unpaid liabilities.

c. Final Judgment entered in Civil Action No. 65-774 on January 3, 1968, in the net amount of \$825,324.81, plus statutory interest, for Sam A. Fiorella's unpaid wagering excise taxes, wagering occupational taxes, penalties and interest for the periods November, 1951 through July, 1958, inclusive, and the federal tax liens securing such unpaid liabilities.

5. The judgment liens arising as the result of the Final Judgment described in paragraphs 4b and 4c, supra, and the federal tax liens securing the unpaid liabilities covered by said Final Judgment, shall not attach to the ownership interest of Sam A. Fiorella in and to the real property described in paragraph 3a, supra, but such liens do attach in full force and effect to any other property of Shades Ridge Holding Company, Inc., including the real property described in paragraph 3b and 3c, supra.

6. The federal tax liens and judgment liens of the United States described in paragraph 4, supra, are hereby foreclosed and

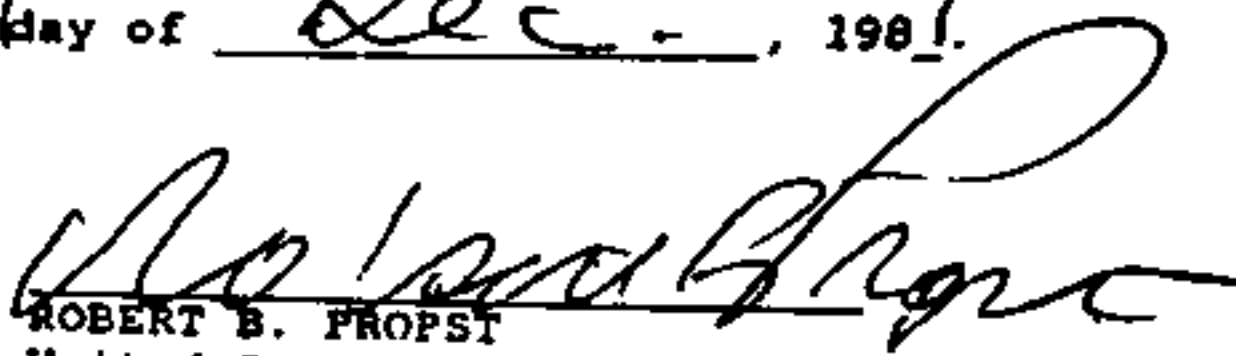
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the three parcels of real property described in paragraph 3,  
supra, shall be sold free and clear of the liens and claims of the  
parties herein.

7. A separate Order of Sale shall be entered with respect  
to any sale pursuant to this Judgment and Decree of Foreclosure.

DONE and ORDERED this 29 day of Dec., 1987.

  
ROBERT B. PROPST  
United States District Judge

A TRUE COPY  
CHARLES T. CLIVER, CLERK  
UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ALABAMA  
BY 11/2/87  DEPUTY CLERK

STATE OF ALA. JEFFERSON CO.  
BESSEMER DIV. I CERTIFY  
THIS INSTRUMENT TO BE ON

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STATE OF ALA. SHELBY CO.  
I CERTIFY THIS  
INSTRUMENT WAS FILED

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JUDGE OF PROBATE

George R. Reynolds Judge of the Probate  
Court Bessemer Division, Jefferson County, Alabama, hereby  
certify that the foregoing is a true, correct and full copy of the  
instrument herewith set out as appears of record in said Court.

Witness my hand and seal of said Court, this 24th  
day of October, 1991

George R. Reynolds, Judge of Probate

|                  |    |       |
|------------------|----|-------|
| 1. Deed Tax      | \$ |       |
| 2. Mtg. Tax      | \$ | 15.00 |
| 3. Recording Fee | \$ | 3.00  |
| 4. Indexing Fee  | \$ |       |
| 5. No Tax Fee    | \$ | 1.00  |
| 6. Certified Fee | \$ |       |
| Total            | \$ | 19.00 |