

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION



20250812000245860 1/9 \$46.00
Shelby Cnty Judge of Probate, AL
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UNITED STATES OF AMERICA,)

Plaintiff,)

v.)

Case No. 2:22-cv-00969-AMM

JAMES M. SIMS, *et al.*,)

Defendants.)

ORDER APPOINTING RECEIVER

This cause is before the Court on the United States of America's *Unopposed* Motion To Appoint a Receiver and Amend the Order of Sale. Doc. 38. Having considered the motion, being fully advised in the premises, and for good cause shown, **IT IS ORDERED, ADJUDGED AND DECREED** that the motion is **GRANTED**.

IT IS FURTHER ORDERED that pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), Chris Walker ("Walker") of Keller Williams Metro South is appointed to serve as the receiver in the above-captioned case (the "Receiver") for the purpose of assisting in the enforcement of the federal tax liens against the residence that belongs to the defendant/taxpayer, James M. Sims, that is located at 2000 Eagle Crest Court, Birmingham, Alabama 35242 (the "residence"), and that is more particularly described in the Warranty Deed recorded in the Office of the Judge of

Probate for Shelby County, Alabama on February 8, 1999, bearing Instrument No.

1999-05293, as follows:

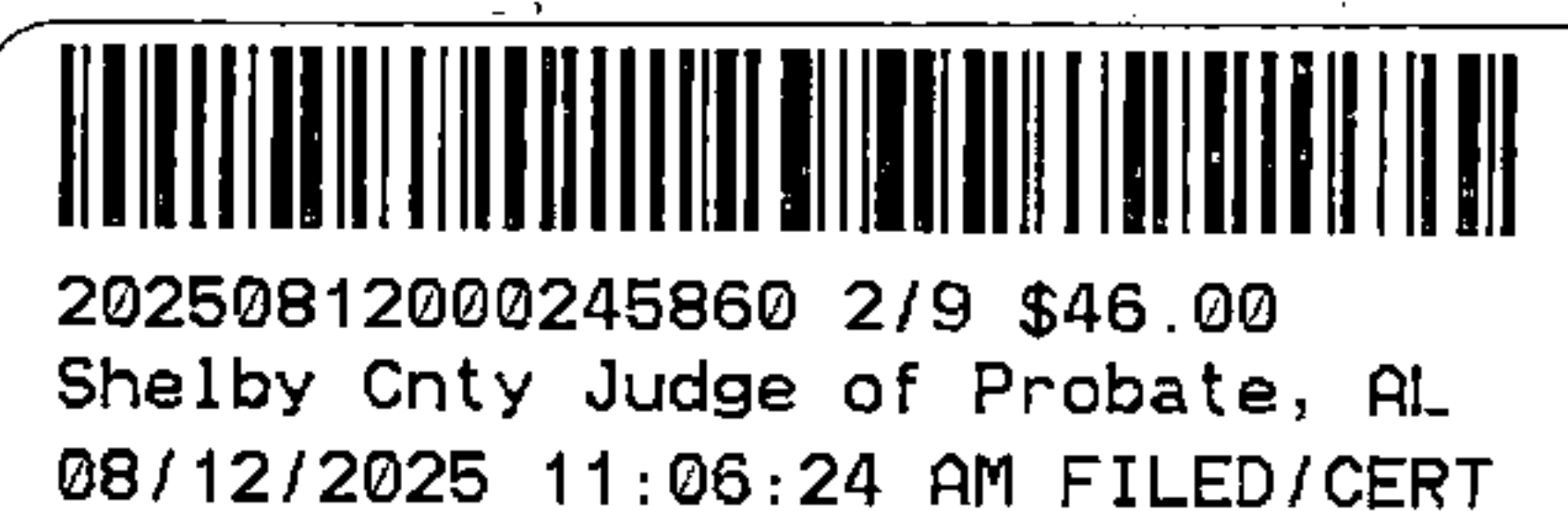
Lot 943, according to the Survey of Eagle Point, 9th Sector, as recorded in Map Book 22, Page 102, in the Probate Office of Shelby County, Alabama; being situated in Shelby County, Alabama.

See also, Quit Claim Deed recorded in the Office of the Judge of Probate for Shelby County, Alabama on April 30, 2020, bearing Instrument No. 20200430000169820.

IT IS FURTHER ORDERED that upon appointment of Walker as Receiver, Internal Revenue Service's Property Appraisal and Liquidation Specialists shall no longer be authorized to offer the residence for public sale and/or to sell the property.

IT IS FURTHER ORDERED that the principal duty of the Receiver is to maximize the net proceeds from the sale of the residence. The Receiver shall carry out this duty by acting in a commercially reasonable way to preserve or improve the value of the residence, market the residence, and sell the residence. The Receiver is not to act as the agent of any party, but as the disinterested appointee of the Court. The Receiver is not required to post a bond.

IT IS FURTHER ORDERED that upon appointment of Walker as Receiver, he shall be authorized to perform the following tasks:





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- (a)** take possession and control of the residence;
- (b)** preserve and protect the value of the residence pending its sale, including making expenditures for reasonable maintenance, repairs, and improvements that are first approved by the United States in writing;
- (c)** market and arrange for the sale of the residence, whether at public auction or by private sale, in accordance with the terms of the Court's Amended Order of Sale entered contemporaneously with this Order (the "Amended Order of Sale"), as the Receiver may decide; provided, however, that the sale of the residence shall be subject to the written approval of the United States Attorney General or her delegate or by further order of this Court; and
- (d)** deposit the proceeds from the sale of the residence into the Court's registry for distribution in accordance with the terms of the Amended Order of Sale and any further order of this Court.

IT IS FURTHER ORDERED that the following additional terms shall govern Walker's appointment as Receiver in this case:


(1) **The Receiver's Compensation.** The Receiver's compensation shall be paid from the proceeds of the sale of the residence and that compensation shall be in the form of a commission in an amount not to exceed 6% of the gross sales proceeds, to be shared with the purchaser's real estate agent (the "Receiver's fee"), according to the usual and commercially reasonable practices of the real estate brokerage community in Shelby County, Alabama. The Receiver's fee shall be considered by the Court by separate motion filed by the United States on behalf of the Receiver. Upon approval of that motion by the Court, the Receiver's fee shall be deemed earned when the sale is complete, the Court enters an order confirming the sale, and he has delivered possession of the residence and title to it to the purchaser.

(2) **The Receiver's Reimbursement of Expenditures.** The Receiver shall be reimbursed for all reasonable and necessary expenditures paid to maintain the residence or protect, preserve, or improve its value, but only if he obtains written approval of the United States Attorney General or her delegate before he incurs or pays such expenditures (the "reimbursements"). Any such reimbursements shall be made from the sales proceeds, and they shall have priority over all liens or claims held by the parties to this action, unless such expenditures

have been previously reimbursed from the rents of the residence in accordance with the terms set forth in the Amended Order of Sale.

(3) **Payment of the Receiver's Compensation and Reimbursement of Expenditures.** Payment of the Receiver's Compensation and Reimbursement of Expenditures shall be considered by the Court by separate motion filed by the United States on behalf of the Receiver. Upon approval of that motion, all court-approved compensation and reimbursements due Walker shall be paid when the sale is complete, the Court enters an order confirming the sale, Walker has delivered possession of the residence and title to it to the purchaser, and the Court enters an order directing distribution of the sales proceeds.

(4) **The Receiver's Liability.** The Receiver shall have no personal liability to any party to this action, unless he has acted outside the scope of his receivership authority, committed fraud, acted with gross negligence, or inexcusably failed to comply with the Court's orders. The Receiver shall have no personal liability for any environmental liabilities arising out of or relating to the property. No suit or other claim or complaint of any kind shall be filed against the Receiver in any other court or with any governmental, quasi-governmental, regulatory, or licensing authority without prior approval of this Court on motion for leave to file any such complaint, claim or suit.


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(5) **The Receiver's Rights and Powers.** The Receiver shall have all the rights and powers that are necessary to fulfill his obligations under this Order and the Amended Order of Sale.

(6) **The Motion To Confirm the Sale.** After the Receiver obtains an appropriate bid or offer to purchase the residence that he recommends be accepted (the "recommended sale"), he shall provide it to counsel for the United States for review and written approval by the United States Attorney or her delegate. If the United States Attorney or her delegate does not object to the recommended sale, the United States shall file a motion with the Court to obtain court approval of the sale. All defendants must file any objections to the United States' motion within the briefing deadlines set by the Court. If there are no objections or the Court overrules the objections, it is expected that the Court will enter an Order Confirming the Sale. After the Court enters its Order Confirming the Sale, any subsequent changes to the terms of the approved sale that the Receiver and the purchaser may negotiate must be approved by the Court in accordance with the procedures set forth in this paragraph.

(7) **The Closing of the Sale.** The closing of the sale shall not occur until after the Court approves the recommended sale by entry of an Order Confirming the Sale in accordance with the requirements set forth in paragraph (6), above. All net proceeds from the sale (meaning the proceeds remaining after paying all

customary closing costs for the sale) shall not be disbursed at closing, but rather the Receiver shall deposit, by cashier's check or electronic wire transfer, the net sales proceeds into the Court's registry for distribution by further order of the Court. At the closing, the Receiver shall execute and deliver a receiver's deed to the purchaser of the residence.

(8) **The Distribution of the Net Sales Proceeds.** The United States shall file a motion with the Court, requesting an Order of Distribution setting forth the manner in which the net proceeds of the sale shall be distributed, and such distributions shall be made in accordance with the terms of the Amended Order of Sale, as agreed to by the parties in their Stipulation of Priority filed with the Court on November 9, 2022 (*see* Doc. 12, pp. 2-3). After the Court enters its Order of Distribution, the Clerk of Court shall disburse the funds that were deposited into the Court's registry in accordance with the terms of that Order.

(9) **The Execution of Documents.** The Receiver is authorized to execute all documents necessary to accomplish and finalize the sale and transfer of the residence.

(10) **The Disclaimer Regarding the Representation of the Receiver.** The United States shall be responsible for filing any motions to seek relief for any matters pertaining to the sale of the residence and/or distribution of proceeds from the sale of the residence. Although counsel for the United States does not



represent the Receiver, he may nevertheless consult with counsel for the United States regarding his duties and responsibilities as the Receiver in this case. The Receiver is neither authorized to retain separate counsel nor is there expected to be a need for him to retain separate counsel. Notwithstanding anything stated in this paragraph (10) to the contrary, the Receiver may apply to the Court for authority to retain his own separate counsel should there be a showing of some particular reason for him to do so. If the Court grants the Receiver's application to retain separate counsel, he shall be personally liable for the payment of any fees and costs charged by such counsel.

(11) **The Parties' Consensual Resolution.** The entry of this Order shall not in any manner preclude any consensual resolution that may be reached between the parties to this action, and the Receiver shall abide by the terms of any such consensual resolution.

(12) **The Modification of This Order.** If the circumstances should warrant a modification of this Order, any party to this action may move to modify the Order upon a showing of good cause.

(13) **The Court's Jurisdiction.** The Court shall retain jurisdiction over this cause for the purpose of entering all further orders as may be appropriate, including without limitation, the order confirming the sale of the residence, the

order of distribution of the sales proceeds, and any deficiency and contempt of court judgments.

Amendment of this Court's Order of Sale entered on November 7, 2023 (Doc. 24), modifying and adding certain provisions necessary to reflect the appointment of Walker as Receiver in this case, including authorization for him to sell the residence for compensation, shall be made by separate order.

DONE and ORDERED this 21st day of July, 2025.



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A handwritten signature in black ink, appearing to read 'A. Manasco', written over a horizontal line.

ANNA M. MANASCO
UNITED STATES DISTRICT JUDGE