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JUDG 1/3



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3/12/2024 9:11 AM  
58-CV-2020-900294.00  
CIRCUIT COURT OF  
SHELBY COUNTY, ALABAMA  
MARY HARRIS, CLERK

**IN THE CIRCUIT COURT OF SHELBY COUNTY, ALABAMA**

VICOR TAX RECEIVABLES, LP,	)	
Plaintiff,	)	
	)	
V.	)	Case No.: CV-2020-900294.00
	)	
SMITH ESTELLE E.,	)	
Defendant.	)	

**CONSENT JUDGMENT**

Currently pending before the Court is the Joint Motion for Entry of Consent Judgment (the "Motion") filed by Plaintiff Vicor Tax Receivables, LP, successor by name change to Pantheon Tax Receivables, LP ("Plaintiff") and Estelle E. Cost n/k/a Estelle E. Smith ("Defendant"; Plaintiff and Defendant are the "Parties"). Having considered the merits of the said Motion, the Court finds that the Parties' Joint Motion for Entry of Consent Judgment is due to be and is hereby GRANTED.

It is, therefore, AGREED, ORDERED AND ADJUDGED as follows:

1. The Court notes that the Plaintiff purchased the subject property bearing Parcel Identification Number 28-4-20-4-001-027.000 (the "Property"), located at the street address of 9930 Highway 25, Calera, Alabama, and more fully described in the Parties' Motion, at the March 31, 2014 Shelby County tax sale. The Court further notes that the Defendant has certain rights to redeem the Property from the tax sale pursuant to Ala. Code § 40-10-83, and the Court adopts the Parties' representations set forth in the Motion that the total amount required to redeem the Property from the tax sale is \$65,230.17, consisting of taxes paid and excess bid or overbid of \$32,122.51, accrued interest at the statutory rate of \$30,607.66, and reasonable attorneys' fees and costs of

court of \$2,500.00.

2. The Court also notes that Shelby County Property Tax Commissioner is currently in possession of the \$21,000.00 excess bid (the "Overbid").

3. Pursuant to the Parties' agreement as set forth in the Motion, the Court finds that pursuant to Ala. Code § 40-10-78(b) the Defendants' rights in and to the Overbid of \$21,000.00 currently in the possession of the Shelby County Property Tax Commissioner are hereby deemed ASSIGNED, SOLD, and CONVEYED to the Plaintiff;

4. Accordingly, the Shelby County Property Tax Commissioner, Revenue Commissioner, or other appropriate official shall remit, payable to the Plaintiff, the Overbid proceeds of \$21,000.00;

5. Judgment for the remaining amount due of \$44,230.17 (the total amount required to redeem of \$65,230.17 minus a credit to Defendant of \$21,000.00 for assignment of the Overbid) is hereby ENTERED in favor of the Plaintiff and against the Defendant pursuant to Ala. Code § 40-10-83;

6. The said judgment shall be a lien on the subject Property pursuant to Ala. Code § 40-10-83 until such time as Defendant has fully satisfied and paid to Plaintiff the amount of \$44,230.17;

7. The tax sale of the subject Property shall be deemed to have been redeemed pursuant to Ala. Code § 40-10-83;

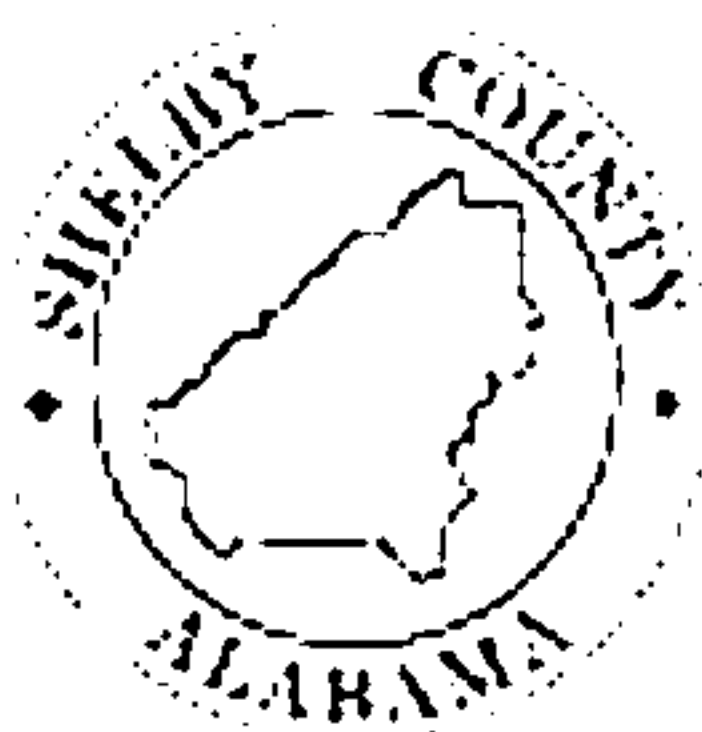
8. Consistent with the Parties' Motion, Defendant is ordered to make monthly payments in satisfaction of the said judgment to Plaintiff of no less than \$300.00 per month, and such payments shall begin on or before April 1, 2024;

9. The Court shall retain jurisdiction of this matter until such time as the Defendant has fully satisfied and paid to Plaintiff the amount set forth in Paragraph 6; and

10. Costs are taxed as paid.

**DONE this 12<sup>th</sup> day of March, 2024.**

**/s/ LARA M ALVIS**  
**CIRCUIT JUDGE**



Filed and Recorded  
Official Public Records  
Judge of Probate, Shelby County Alabama, County  
Clerk  
Shelby County, AL  
08/25/2025 11:35:04 AM  
\$28.00 JOANN  
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*Allen S. Bayl*