

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION**

<b>UNITED STATES OF AMERICA,</b>	)	
	)	
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	<b>Case No.: 2:22-cv-00969-AMM</b>
	)	
<b>JAMES M. SIMS, <i>et al.</i>,</b>	)	
	)	
<b>Defendants.</b>	)	

**ORDER**

This case is before the court on the United States of America's Unopposed Motion to Confirm Sale, Doc. 42. Having considered the motion, **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(c) and the Amended Order of Sale, Doc. 40, and Order Appointing Receiver, Doc. 39, entered by this court on July 21, 2025, the sale of the property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242, including all existing improvements, fixtures, furnishings and appurtenances (collectively, the "property"), and more particularly described, as follows:

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

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to Vedat Cetinkaya, for the sum of \$395,000.00 and in accordance with the terms set forth in his written offer dated October 14, 2025, Doc. 42-1, the Amended Order of Sale, Doc. 40, and the Order Appointing Receiver, Doc. 39, is **CONFIRMED**.


**IT IS FURTHER ORDERED** that upon receipt of the sum of \$375,250.00 at the closing (and in addition to the earnest money deposit of \$19,750.00 being held in the court's registry), Chris Walker of Keller Williams Metro South, as receiver, is authorized and directed to issue a Receiver's Deed conveying the property, effective as of the date of confirmation of the sale, to Vedat Cetinkaya in the form attached to the United States' motion as Exhibit "B." Doc. 42-2.

**IT IS FURTHER ORDERED** that Walker, as receiver, shall deposit the net sales proceeds in the amount of \$375,250.00 with the court's registry as soon as practicable after the closing. The sales proceeds shall be distributed by separate order of this court.

**IT IS FURTHER ORDERED** that the court shall retain jurisdiction over this cause for the purposes of entering all further orders that may be appropriate, including but not limited to any orders necessary to enforce the terms of the confirmed sale.

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**DONE** and **ORDERED** this 28th day of October, 2025.

  
ANNA M. MANASCO  
UNITED STATES DISTRICT JUDGE

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FILED

2025 Oct-24 PM 04:22  
U.S. DISTRICT COURT  
N.D. OF ALABAMA

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

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 JAMES M. SIMS, *et al.*, )  
 )  
 \_\_\_\_\_ Defendants. )

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

FILED  
2025 OCT 24 PM 4:22  
U.S. DISTRICT COURT  
N.D. OF ALABAMA

**UNITED STATES OF AMERICA'S *UNOPPOSED* MOTION  
TO CONFIRM SALE**

Pursuant to 26 U.S.C. §§ 7402(a) and 7403(c) and the Amended Order of Sale (Doc. 40) and Order Appointing Receiver (Doc. 39) entered by this Court on July 21, 2025, the plaintiff, United States of America, respectfully moves this Court for an order confirming the sale of the residence located at 2000 Eagle Crest Court, Birmingham, Alabama 35242, including all existing improvements, fixtures, furnishings and appurtenances (collectively, the "property"), to Vedat Cetinkaya ("Cetinkaya"), for the sum of \$395,000.00 and in accordance with the sales terms that are more fully described, below.

*By e-mail dated October 16, 2025, the United States provided all defendants and the receiver with a draft copy of this motion, including the*

*accompanying proposed order. In response, all defendants, including James M. Sims, Eagle Point Homeowners' Association, Inc., State of Alabama Department of Revenue, and North Shelby County Fire and Emergency Medical District, and the receiver, Chris Walker of Keller Williams Metro South, advised the undersigned counsel that they will not oppose the relief that the United States requests in this motion.*

In support of this motion, the United States states the following:

1. On August 3, 2022, the United States commenced this civil action to enforce federal tax liens against the property, sell the property according to law, free and clear of all parties' rights, title, liens, claims or interests in said property, and distribute the sales proceeds in accordance with the Court's findings regarding the priority of the liens and claims of the parties to this action. *See* Doc. 1 for the Plaintiff's Complaint. *See also* Doc. 12 for the Parties' Stipulation of Priority, pp. 2-3; Doc. 20 for the Court's Memorandum Opinion and Order of Final Judgment, p. 9.

2. The property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242 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, 9<sup>th</sup> 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.

3. On August 31, 2023, the Court ordered, in pertinent part, that the federal tax liens attached to the property be foreclosed, the property be sold at auction in compliance with the provisions of 28 U.S.C. §§ 2001, 2002, and the proceeds from the sale be distributed in accordance with the parties' stipulation of priority filed with the Court on November 9, 2022. *See* Doc. 20, p. 9. *See also*, Doc. 12, pp. 2-3.

4. On November 7, 2023, the Court entered an Order of Sale, re-opening this case and ordering the sale of the property pursuant to 26 U.S.C. §§ 7402(a), 7403 and 28 U.S.C. §§ 2001, 2002. *See* Doc. 24 for the Order of Sale, p. 1. In addition to the above, the Court authorized IRS's Property Appraisal and Liquidation Specialists Group ("PALS") to sell the property at public sale. *See* Doc. 24, p. 2. The Court also approved the terms that would govern the sale and preservation of the property and confirmed the manner in which the sales proceeds



would be distributed to the parties to this action. *See* Doc. 24, pp. 2-8. *See also*, Doc. 20, p. 9; Doc. 12, pp. 2-3.

5. On July 21, 2025, the Court entered an Order Appointing Receiver, appointing Chris Walker of Keller Williams Metro South (the “receiver” or “Walker”) to serve as the receiver in this case for the purpose of assisting in the enforcement of the federal tax liens against the property, and authorizing him to perform certain tasks, including but not limited to marketing and selling the property for compensation “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.” *See* Doc. 39 for the Order Appointing Receiver, pp. 2-4. The Court also ordered that upon appointment of Walker as receiver, PALS would no longer be authorized to offer the property for public sale and/or otherwise sell the property. *See* Doc. 39, p. 2.

6. On July 21, 2025, the Court entered an Amended Order of Sale, amending this Court’s Order of Sale entered on November 7, 2023 (Doc. 24), to modify and add certain provisions necessary to reflect the appointment of Walker as receiver and set forth the terms that would now govern a sale of the property in this foreclosure action. *See* Doc. 40 for the Amended Order of Sale, pp. 2-11.

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7. Both the Amended Order of Sale and Order Appointing Receiver set forth the terms under which the property may be sold. *See* Docs. 39 and 40. One of those terms requires that the Court must approve the sale through entry of an Order Confirming Sale. *See* Doc. 39, pp. 6-7; Doc. 40, p. 9.

8. On or about August 4, 2025, after taking possession of the property, Walker initially listed it for sale at a price of \$487,000. Upon obtaining additional information regarding the costs that would need to be incurred to make certain repairs to the property (*e.g.*, replace the roof and install vinyl siding missing from the rear of the house), Walker reduced the listing price to \$429,500.

9. Since August 4, 2025, Walker has vigorously marketed the property for sale. As a result of his efforts, he received a written offer from Cetinkaya on October 14, 2025, offering, in pertinent part, to purchase the property for the sum of \$395,000.00, and pursuant to the terms set forth in this Court's Amended Order of Sale (Doc. 40) and Order Appointing Receiver (Doc. 39). *See* Exhibit "A" for Vedat Cetinkaya's Written Offer executed on October 14, 2025.

10. As required by the Court's Orders, sale of the property to Cetinkaya is subject to, and conditioned upon, this Court's entry of an Order Confirming the Sale. *See* Doc. 39, pp. 6-7; Doc. 40, p. 9.



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**11.** With the submission of his offer, Cetinkaya made an earnest money deposit in the amount of \$19,750.00. *See* Doc. 40, p. 6; Exh. A, p. 2.

**12.** On October 17, 2025, Walker deposited Cetinkaya's earnest money deposit into the Court's registry. *See* Notice of Deposit of Earnest Money into the Court's Registry entered on October 17, 2025. *See also*, Doc. 40, p. 5.

**13.** To facilitate a sale of the property to Cetinkaya, Walker has agreed to fix his compensation at five (5) percent of the gross proceeds received from the sale of the property (*i.e.*, \$19,750). *See* ECF No. 39, p. 4.

**14.** Given the real estate market in Birmingham, Alabama and the current condition of the property, Walker and the United States believe that Cetinkaya's offer to purchase the property is acceptable under the circumstances, and therefore, they seek court approval to sell the property to Cetinkaya in accordance with the terms set forth in his written offer dated October 14, 2025 (Exh. A), the Amended Order of Sale (Doc. 40), and the Order Appointing Receiver (Doc. 39).

**15.** If the Court is inclined to confirm the sale, then after the closing of the sale, the United States will submit a separate motion requesting an order to distribute the sales proceeds in accordance with the Court's findings on August 31, 2023, and consistent with the parties' stipulation of priority filed with the Court on

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November 9, 2022. *See* Doc. 12, pp. 2-3; Doc. 20, p. 9; Doc. 39, p. 7; Doc. 40, pp. 10-11.

For the reasons described, above, the plaintiff, United States of America, requests that the Court confirm the sale of the property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242, including all existing improvements, fixtures, furnishings and appurtenances, to Vedat Cetinkaya in accordance with the terms set forth in his written offer dated October 14, 2025 (Exh. A), the Amended Order of Sale (Doc. 40), and the Order Appointing Receiver (Doc. 39). The United States further requests that the Court authorize Chris Walker of Keller Williams Metro South, as receiver, to issue a Receiver's Deed to Vedat Cetinkaya at the closing of the court-approved sale in the form attached to this motion as Exhibit "B." Also, attached is a proposed order.

Dated this 24th day of October 2025.

Respectfully submitted,

/s/ Lynne M. Murphy

LYNNE M. MURPHY

Trial Attorney, Tax Division

U.S. Department of Justice

La. Bar No. 20465

D.C. Bar No. 485928

P.O. Box 14198

Ben Franklin Station

Washington, D.C. 20044

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OF COUNSEL:

PRIM F. ESCALONA  
United States Attorney

RICHARD E. O'NEAL  
Assistant United States Attorney

**CERTIFICATE OF SERVICE**

**IT IS HEREBY CERTIFIED** that service of the foregoing United States of America's *Unopposed* Motion To Confirm Sale, including accompanying Exhibits "A" and "B" and Proposed Order, has this 24<sup>th</sup> day of October 2025, been made by electronically filing a copy on all persons that are participants in the Court's CM/ECF system, or by sending via e-mail and depositing a copy thereof in the United States mail, first class postage prepaid, on all persons that are not participants in the Court's CM/ECF system, as reported on the Service List, below.

**SERVICE LIST**

***Electronic Mail Notice List***

- **Richard A. Bearden**  
**[rbearden@msnattorneys.com](mailto:rbearden@msnattorneys.com)**
- **Sarah Elizabeth Bell**  
**[Sarah.Bell@revenue.alabama.gov](mailto:Sarah.Bell@revenue.alabama.gov)**
- **Andrew Parke Gidiere**  
**[andrew.gidiere@revenue.alabama.gov](mailto:andrew.gidiere@revenue.alabama.gov)**
- **John Emory Rollins**  
**[jrollins@handfirm.com](mailto:jrollins@handfirm.com)**
- **Jack Pershing Russell**  
**[Jrussell@handarendall.com](mailto:Jrussell@handarendall.com)**
- **Stephanie L. Weems**  
**[sweems@msnattorneys.com](mailto:sweems@msnattorneys.com)**

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*Manual Notice List*

James M. Sims  
15101 Retreat Lane  
Birmingham, Alabama 35242  
E-mail: [jmarsims34@yahoo.com](mailto:jmarsims34@yahoo.com)

/s/ Lynne M. Murphy  
LYNNE M. MURPHY  
Trial Attorney, Tax Division  
U.S. Department of Justice

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**FILED**  
2025 Oct-24 PM 04:22  
U.S. DISTRICT COURT  
N.D. OF ALABAMA

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

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
JAMES M. SIMS, *et al.*, )  
 )  
Defendants. )

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

**ORDER CONFIRMING SALE**

This cause is before the Court on the United States of America's *Unopposed* Motion To Confirm Sale (Doc. \_\_\_\_). Having considered the motion, and being fully advised in the premises, **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(c) and the Amended Order of Sale (Doc. 40) and Order Appointing Receiver (Doc. 39) entered by this Court on July 21, 2025, the sale of the property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242, including all existing improvements, fixtures, furnishings and appurtenances (collectively, the



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“property”), and more particularly described, as follows:

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

to Vedat Cetinkaya, for the sum of \$395,000.00 and in accordance with the terms set forth in his written offer dated October 14, 2025 (Doc. \_\_\_\_, Exh. A), the Amended Order of Sale (Doc. 40), and the Order Appointing Receiver (Doc. 39) is **CONFIRMED**.

**IT IS FURTHER ORDERED** that upon receipt of the sum of \$375,250.00 at the closing (and in addition to the earnest money deposit of \$19,750.00 being held in the Court’s registry), Chris Walker of Keller Williams Metro South, as receiver, is authorized and directed to issue a Receiver’s Deed conveying the property, effective as of the date of confirmation of the sale, to Vedat Cetinkaya in the form attached to the United States’ motion as Exhibit “B” (Doc. \_\_\_\_, Exh. B)

**IT IS FURTHER ORDERED** that Walker, as receiver, shall deposit the net sales proceeds in the amount of \$375,250.00 with the Court’s registry as soon as practicable after the closing. The sales proceeds shall be distributed by separate order of this Court.

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**IT IS FURTHER ORDERED** that the Court shall retain jurisdiction over this cause for the purposes of entering all further orders that may be appropriate, including but not limited to any orders necessary to enforce the terms of the confirmed sale.

**DONE** and **ORDERED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

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Anna M. Manasco  
United States District Judge

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N.D. OF ALABAMA

# EXHIBIT “A”

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N.D. OF ALABAMA

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U.S. Department of Justice  
Tax Division  
Civil Trial Section, Southern Region

Trial Attorney: Lynne M. Murphy  
Attorney's Direct Line: 202-514-5881

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DJ 5-1-7402  
CMN 2022100793

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P.O. Box 14198  
Washington, D.C. 20044

Street Address:  
1275 First Street, N.E., Suite 10706  
Washington, D.C. 20002

October 14, 2025

VIA EMAIL SENT TO  
[edwalker@kw.com](mailto:edwalker@kw.com)

Mr. Vedat Cetinkaya  
c/o Mr. Chris Walker  
Keller Williams Metro South  
224 1<sup>st</sup> Street N, Suite 225  
Alabaster, Alabama 35007

Re: United States of America v. James M. Sims, et al.  
Case No. 2:22-cv-00969-AMM (N.D. Ala.)

Dear Mr. Cetinkaya:

This letter advises you that on behalf of the Attorney General of the United States, we hereby reject your offer dated October 6, 2025, to purchase the real property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242,<sup>1</sup> including all existing improvements, fixtures, furnishings and appurtenances (collectively, referred to herein as the "property"), but will accept an offer to purchase the property on the following terms:

1. Vedat Cetinkaya (referred to herein as the "purchaser") shall purchase the property<sup>2</sup> "AS IS," for the sum of **THREE HUNDRED NINETY-FIVE**

<sup>1</sup> In your written offer dated October 6, 2025, you offered to purchase the property located at 2000 Eagle Point Court, Birmingham, Alabama 35242. After receiving clarification from Chris Walker, the receiver of the property, we understand that your offer inadvertently erred in identifying the property as being located at 2000 Eagle Point Court, when the subject property is located at 2000 Eagle Crest Court. We further understand that you, by and through your written offer of October 6, 2025, intended on offering to purchase the property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242 on the terms set forth in that offer.

<sup>2</sup> The property 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.



**THOUSAND DOLLARS and NO CENTS (\$395,000.00)** (referred to herein as the “sales price”).

2. The property is the subject of a federal district court action, United States v. James M. Sims, et al., Case No. 2:22-cv-00969-AMM (N.D. Ala.) (the “foreclosure action”), in which the United States District Court for the Northern District of Alabama (referred to herein as the “Court”) entered an Order of Sale on November 7, 2023, that was subsequently modified and amended by an Amended Order of Sale entered on July 21, 2025, ordering (a) the foreclosure of the federal tax liens that have attached to the property; and (b) the sale of the property according to law, free and clear of all rights, title, liens, claims or interests of the parties to the foreclosure action, including any of their successors, heirs, transferees or assigns. *See* ECF Nos. 24 and 40. On July 21, 2025, the Court also appointed Chris Walker of Keller Williams Metro South (referred to herein as the “receiver”) to: (a) serve as the receiver in the case; and (b) market and arrange for the sale and transfer of the property in accordance with the terms of the Order Appointing Receiver and the Amended Order of Sale. *See* ECF Nos. 39 and 40. Because the sale of the condo must be by judicial sale, the Court must approve the sale through entry of an Order Confirming Sale before the sale may be effectuated at closing. In this respect, the United States (referred to herein as the “seller”) shall, at its expense, request entry of an Order Confirming Sale no later than *five (5) business days* after all parties to this agreement (*i.e.*, purchaser, seller and receiver) execute it.
3. Upon execution of this agreement, the purchaser shall deposit with the receiver the sum of **NINETEEN THOUSAND SEVEN HUNDRED FIFTY DOLLARS and NO CENTS (\$19,750.00)** (*i.e.*, five (5) percent of the sales price), by cashier or certified check payable to the “Clerk of the United States District Court for the Northern District of Alabama” (referred to herein as the “earnest money deposit”). If this agreement is accepted by the parties and the sale is approved by the Court, the earnest money deposit shall be applied to the sales price at the time of closing. If the agreement is not accepted by the parties, or the Court does not approve the sale, the earnest money deposit shall be returned to the purchaser. However, if the Court enters an Order Confirming Sale, and the purchaser fails to tender

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1999-05293, as follows:

Lot 943, according to the Survey of Eagle Point, 9<sup>th</sup> 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.



the balance of the sales price within the time allowed in this agreement, he will forfeit the earnest money deposit.

4. At the closing, the purchaser shall pay the balance of the sales price to the receiver, by cashier or certified check payable to the "Clerk of the United States District Court for the Northern District of Alabama." In the event, however, that the purchaser should default in payment of the balance of the sales price, the earnest money deposit made by the purchaser shall be forfeited and applied as part of the proceeds of sale, including but not limited to covering any selling expenses, and the property shall be re-offered for sale in the manners allowed in the Amended Order of Sale entered by the Court on July 21, 2025 (*see* ECF No. 40, pp. 3-5).
5. The parties to this agreement understand and acknowledge that disbursement of earnest monies held by the Court's registry may occur only upon court order.
6. In the event that an earnest money check is returned for insufficient funds or otherwise not honored by the bank upon which drawn and the purchaser has not delivered good funds to the receiver for deposit in the Court's registry within three (3) days of the bank's notice to the receiver and/or the seller, then and in that event, the seller, at its sole discretion, shall have the right to terminate this agreement by giving written notice to the purchaser and receiver.
7. This agreement is not subject to a condition that the property must appraise for at least the amount of the sales price.
8. The purchaser has examined the property and agreed to accept it in its present condition, "AS IS," with all its faults and without any warranties either express or implied.
9. The purchaser is aware that professional inspection of the property's structure and systems, and any other items of importance to him, is available by a representative of his choosing. Notwithstanding the preceding sentence, *sale of the property is not contingent upon the conducting of any said inspection(s)*. In the event, however, the purchaser arranges for an inspection of the property, he shall be obligated to pay the costs for, and bear the responsibility of, any such inspection. Further, the purchaser understands that if the receiver should accompany the purchaser on such inspection, it will be as a courtesy only and not as a person qualified to detect any defects. Additionally, the purchaser agrees that he will not rely, and has not relied, on any statements or omissions made by the listing brokers/selling brokers and/or sales associates, the receiver or the seller regarding the condition of the property.
10. No home warranty shall be provided by the seller or at its expense.



11. Federal law requires that for all residential dwellings constructed before 1978, the purchaser is put on notice of their rights to test for lead-based paint. Further, the seller makes no representations, disclosures or warnings with regard to any lead-based paint on the premises.
12. The seller makes no representations or disclosures that the premises, including the residence, are free from active infestation by insects or termites and/or fungi. Nor shall the seller be required to provide a Structural Damage Report or bear the cost of such a report.
13. Ad valorem taxes for the tax year 2025 shall be prorated between the purchaser and the seller as of the closing date; provided, however, that the payment of any ad valorem taxes in arrears shall be made in accordance with the Amended Order of Sale setting forth the terms governing the distribution of the proceeds from the sale of the property. *See* ECF No. 40, pp. 10-11. *See also*, ECF No. 12, pp. 2-3; ECF No. 20, p. 9; ECF No. 24, p. 8; ECF No. 39, pp. 4-5. Further, the purchaser and seller acknowledge that proration of ad valorem taxes for the tax year 2025 shall be based upon current information furnished by the Property Tax Commissioner for Shelby County, Alabama.
14. The monthly homeowner association fee, assessment and/or related charge on the property (collectively, referred to herein as the "HOA fees") shall be prorated between the purchaser and the seller as of the closing date; provided, however, that the payment of any HOA fees in arrears shall be made in accordance with the Amended Order of Sale setting forth the terms governing the distribution of the proceeds from the sale of the property. *See* ECF No. 40, pp. 10-11. *See also*, ECF No. 12, pp. 2-3; ECF No. 20, p. 9; ECF No. 24, p. 8; ECF No. 39, pp. 4-5. Further, the purchaser and seller acknowledge that proration of the monthly HOA fees shall be based upon current information furnished by Eagle Point Homeowners' Association, Inc.
15. The seller shall not be required to provide a current survey or bear the costs of such a survey.
16. The sale of the property is ordered pursuant to 26 U.S.C. §§ 7402(a) and 7403 and shall be made without the right of redemption.
17. The sale of the property shall be subject to all laws, ordinances and governmental regulations (including building and zoning ordinances) affecting the property, and easements and restrictions of record, if any.
18. The purchaser shall pay all closing costs, including but not limited to the closing agent's settlement fee, any attorneys' fees, any recording fees, any documentary stamp taxes, the costs of any mortgage title insurance policy required by a lender, and/or the costs of any owner's title insurance policy.

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19. ***The sale shall be closed, and a Receiver's Deed delivered within seven (7) business days after the Court enters an Order Confirming Sale,*** the order by which the Court approves the sale of the property to the purchaser in accordance with the terms of this agreement. Time shall be of the essence with all terms and conditions and particulars of this agreement. ***Title*** is to be taken in the name of ***Vedat Cetinkaya***.
20. After the Court confirms the sale, the purchaser shall be responsible for ensuring that the Office of the Judge of Probate for Shelby County, Alabama causes the transfer of the property to be reflected in the Official Records Book of the Public Records of Shelby County, Alabama.
21. On confirmation of the sale, ownership and possession of the property shall be transferred to the purchaser. Also, on confirmation of the sale, any rights, title, liens, claims or interests that the parties to the foreclosure action, including any of their successors, heirs, transferees or assigns, have in the property shall be discharged. And, upon the sale being confirmed, the respective liens and claims of the parties to the foreclosure action shall attach to the sales proceed to the same extent and in the same order of priority as such liens and claims attached to the property. *See* ECF No. 40, pp. 10-11. *See also*, ECF No. 12, pp. 2-3; ECF No. 20, p. 9; ECF No. 24, p. 8; ECF No. 39, pp. 4-5.
22. A period of thirty (30) days from the date of closing, as defined in paragraph 19, above, shall be allowed for closing the sale of the property if the closing is delayed by reason of title defects that can be readily corrected.
23. ***Risk or loss by fire, or other casualty or condemnation*** shall be on the seller until title is conveyed upon entry of the Order Confirming Sale.
24. The purchaser acknowledges that he has obtained and read all relevant documents pertaining to his membership in Eagle Point Homeowners' Association, Inc.
25. The seller does hereby guarantee that it shall deliver occupancy and possession of the property on the day of closing and the property shall be in the same condition as on the day of confirmation of the sale. The seller, by and through the receiver, shall provide to the purchaser keys and/or means to operate all locks, mailboxes, and security systems on the day of closing.
26. All parties to this agreement understand and acknowledge that listing brokers/selling brokers and/or sales associates are not parties to this agreement and as such do not assume any liability for the performance or non-performance of any parties to this agreement. Nor do they give advice, including but not limited to legal or tax advice, or make representations regarding the property on which any party to this agreement may rely.

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 DocuSign Envelope ID: 661169CF-0624-4085-8DD3-6B116036943D

27. The receiver shall be fully compensated for his services by payment in the form of a commission equal to five (5) percent of the gross proceeds received from the sale of the property. *See* ECF No. 39, p. 4. Thus, if the property is sold pursuant to this agreement, Chris Walker of Keller Williams Metro South, as receiver, shall be compensated for his services in the total amount of \$19,750.00.
28. The purchaser may not assign this agreement.
29. The parties hereby acknowledge and confirm that this agreement states the entire agreement between them, and no modification of this agreement shall be binding upon them unless such modification is in writing and signed by all of them.
30. The parties may execute this agreement in whole or in counterparts, and the execution of counterparts shall have the same force and effect as if the parties had signed the same instrument. Signatures transmitted by electronic mail (email) or facsimile shall have the same effect as original signatures.
31. *Electronic mail (email) or facsimile* transmission of a signed copy of this agreement, including any amendments, to the other party and/or their representatives and the receiver, followed by email or facsimile acknowledgment of receipt of said document, shall constitute delivery of said signed document.
32. The United States District Court for the Northern District of Alabama shall retain jurisdiction over this cause for the purpose of entering all further orders as may be appropriate, including but not limited to any orders that may be necessary to enforce the terms of this agreement.

If you wish to purchase the property on the terms described, above, please sign this letter in the space provided below and return the signed copy, via email, to Lynne M. Murphy, the trial attorney assigned to handle this case, by **Tuesday, October 21, 2025**. Ms. Murphy's email address is [lynne.m.murphy@usdoj.gov](mailto:lynne.m.murphy@usdoj.gov). Thank you for your assistance and cooperation with this matter. If you should have any questions, please call Ms. Murphy at (202) 598-7020 or (202) 514-5881.

Sincerely yours,

By:   
 ANGELO A. FRATTARELLI  
 Chief, Civil Trial Section,  
 Southern Region

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 DocuSign Envelope ID: 661169CF-0624-4085-9DD3-6B116036943D

Signed by: Vedat Cetinkaya 10/14/2025 | 19:49 EDT  
 Vedat Cetinkaya, as Purchaser Date

By signing in the space, below, Chris Walker of Keller Williams Metro South, as receiver of the property, acknowledges and agrees that he shall be fully compensated for his services by payment in the form of a commission equal to five (5) percent of the gross proceeds received from the sale of the property. See ECF No. 39, p. 4. He further acknowledges and agrees that if the property is sold pursuant to this agreement, he shall be compensated for his services in the total amount of \$19,750.00.

Signed by: CHRIS WALKER 10/14/2025 | 16:22 EDT  
 Chris Walker, Keller Williams Metro South, as Receiver Date

cc: **VIA EMAIL**

Mr. Chris Walker  
 Keller Williams Metro South  
 224 1<sup>st</sup> Street N, Suite 225  
 Alabaster, Alabama 35007  
 Email: [edwalker@kw.com](mailto:edwalker@kw.com)

Prim F. Escalona  
 United States Attorney  
 Northern District of Alabama  
 1801 4th Avenue North  
 Birmingham, Alabama 35203  
 Attention: Richard O'Neal  
 Assistant United States Attorney  
 Email: [Richard.ONeal@usdoj.gov](mailto:Richard.ONeal@usdoj.gov)

Christopher D. Bradley  
 Associate Area Counsel  
 Internal Revenue Service  
 Office of Chief Counsel  
 Small Business/Self-Employed Division Counsel  
 417 20th North Street, 3<sup>rd</sup> Floor  
 Birmingham, Alabama 35203  
 Attention: CC:SB:3:BIR:EBCleverdon - GL-112797-18  
 Email: [edwin.b.cleverdon@irscounsel.treas.gov](mailto:edwin.b.cleverdon@irscounsel.treas.gov)

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**FILED**  
2025 Oct-24 PM 04:22  
U.S. DISTRICT COURT  
N.D. OF ALABAMA

# EXHIBIT “B”

**FILED**  
2025 Oct-24 PM 04:22  
U.S. DISTRICT COURT  
N.D. OF ALABAMA



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**RECEIVER'S DEED**

**WHEREAS**, on November 7, 2023, the United States District Court for the Northern District of Alabama (the "Court"), in a civil action entitled United States of America v. James M. Sims, et al., Case No. 2:22-cv-00969-AMM (N.D. Ala.) (the "foreclosure action"), entered an Order of Sale that was subsequently modified and amended by an Amended Order of Sale entered on July 21, 2025, ordering (1) the foreclosure of the federal tax liens that have attached to the real property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242 (the "real property"); and (2) the sale of the real property according to law, free and clear of all rights, title, liens, claims or interests of the parties to the foreclosure action, including any of their successors, heirs, transferees or assigns; and

**WHEREAS**, on July 21, 2025, the Court appointed Chris Walker of Keller Williams Metro South, as receiver of the real property (the "Grantor"), whose address is 224 1<sup>st</sup> Street N, Suite 225, Alabaster, Alabama 35007, to take possession and arrange for the sale and conveyance of the real property in accordance with the terms set forth in the Court's Amended Order of Sale and Order Appointing Receiver entered on July 21, 2025; and

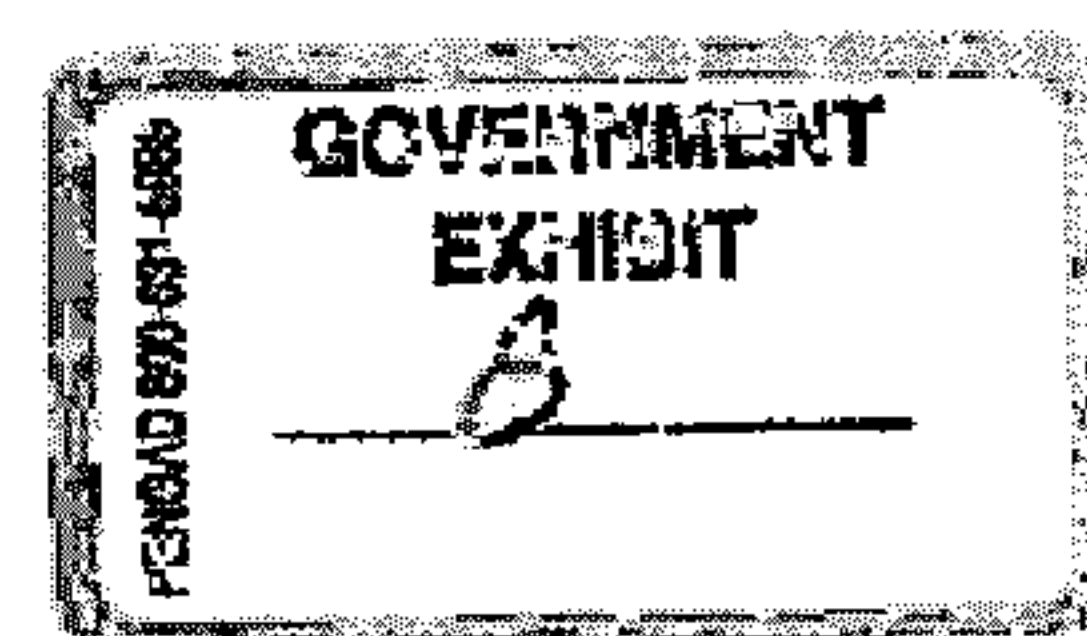
**WHEREAS**, on October 6, 2025, Vedat Cetinkaya of Birmingham, Alabama (the "Grantee") offered to purchase the real property "AS IS," for the sum of \$395,000.00; and

**WHEREAS**, the Grantee has fully inspected the real property and has agreed to accept the property, "AS IS," with all its faults and without any warranties either express or implied; and

**WHEREAS**, on \_\_\_\_\_, 2025, the Court entered an Order confirming the sale of the real property to the Grantee, and approved this form of deed; and

**WHEREAS**, the Grantor was duly authorized and directed to convey the real property to the Grantee; and

**WHEREAS**, the real property, including all existing improvements, fixtures, furnishings and appurtenances, has been sold pursuant to the Court's Order Confirming Sale, for the sum of \$395,000.00; and





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**WHEREAS**, the real property is more particularly described, as follows:

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

**NOW THEREFORE**, the Grantor, in consideration of the sum of \$395,000.00 received by him and pursuant to the authority and direction given to him by the Court as receiver, does hereby sell, transfer and convey to the Grantee all the rights, title, claims, and interests in the above-described real property, to have and to hold, with appurtenances thereto, by him and his heirs and assigns, forever, for their own use and disposition.

**AND ALSO**, the Grantor does hereby covenant with the Grantee and his assigns, that he has full power and authority to convey the aforesaid premises in the manner and form described, above.

Said premises are conveyed to the Grantee, free and clear of any of the rights, title, liens, claims or interests of James M. Sims, North Shelby County Fire and Emergency Medical District, Eagle Point Homeowners' Association, Inc., State of Alabama Department of Revenue, United States of America, and the Grantor, subject to any sums which may be due for property, water or sewer taxes, or any special use charges or assessments, and subject to all laws, ordinances and governmental regulations affecting said premises, and any easements and restrictions of record, if any.

I have hereunto set my hand and seal, this \_\_\_\_ day of \_\_\_\_\_, 2025.

Signed, sealed and delivered  
in the presence of:

GRANTOR

\_\_\_\_\_  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
Chris Walker of Keller Williams  
Metro South, as Receiver

\_\_\_\_\_  
Print Name: \_\_\_\_\_

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**STATE OF ALABAMA  
COUNTY OF SHELBY**

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization on this \_\_\_\_ day of \_\_\_\_\_ 2025, by Chris Walker of Keller Williams Metro South, as the court-appointed receiver for the real property of James M. Sims, who is ☐ personally known to me or ☐ produced \_\_\_\_\_ as identification.

This \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Notary Public, State of Alabama

My commission expires: \_\_\_\_\_

Return to: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Document prepared by Lynne M. Murphy, Trial Attorney, Tax Division, U.S. Department of Justice, P.O. Box 14198, Ben Franklin Station, Washington, D.C. 20044.

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**FILED**2025 Jul-21 PM 03:03  
U.S. DISTRICT COURT  
N.D. OF ALABAMA**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION****UNITED STATES OF AMERICA, )****Plaintiff, )****v. )****Case No. 2:22-cv-00969-AMM****JAMES M. SIMS, *et al.*, )****Defendants. )****AMENDED ORDER OF SALE**

The Court entered final judgment in this action on August 31, 2023 (Doc. 20) in favor of the United States and against the Defendant Sims declaring that the United States' federal tax liens attached to the real property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242 (the "Property"). The judgment also ordered that the Property be sold and the proceeds distributed to the United States and applied to Defendant Sims' federal income tax liabilities. The legal description of the Property is: "Lot 943, according to the Survey of Eagle Point, 9<sup>th</sup> Sector, as recorded in Map Book 22, Page 102, in the Probate Office of Shelby County, Alabama; being situated in Shelby County, Alabama."

By Order of Sale entered on November 7, 2023 (Doc. 24), the Court ordered that this case be re-opened and the Property be sold pursuant to 26 U.S.C. §§ 7402(a), 7403 and 28 U.S.C. §§ 2001, 2002. After entry of the Order of Sale,

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the United States became concerned that different procedures may be needed to sell the Property and, therefore, moved the Court to appoint a receiver and amend the Order of Sale to reflect such appointment (*see* Doc. 38). Finding good cause, the Court granted the United States' motion and appointed Chris Walker ("Walker") of Keller Williams Metro South 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 Property pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), and in accordance with the provisions set forth in its Order Appointing Receiver (Doc. 39) and this Amended Order of Sale. The Court now **ORDERS** amendment of the Order of Sale (Doc. 24) to modify and add certain provisions that are necessary to reflect the appointment of Walker as Receiver in this case.

Accordingly, it is hereby **ORDERED** that the Order of Sale (Doc. 24) is amended as follows:

1. Upon appointment of Walker as Receiver, the Internal Revenue Service's Property Appraisal and Liquidation Specialists shall no longer be authorized to offer the Property for public sale and/or to sell the property.

2. The federal tax liens shall be foreclosed against the Property in accordance with the terms set forth in this paragraph 2, below, the Property shall be sold according to law, free and clear of all rights, title, liens, claims or interests of the parties to this action, including any of their successors, heirs, transferees, or

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assigns, and the sales proceeds shall be distributed in accordance with the terms set forth in subparagraph 2(u), below.

(a) Upon appointment of Walker as Receiver, he shall be authorized to take possession of the Property, and offer the Property for sale, whether at public auction or by real estate listing, in accordance with the terms of this Order and the Order Appointing Receiver; provided, however, that the sale of the Property shall be subject to the written approval of the United States Attorney General or her delegate or by further order of this Court.

(b) In the event that the Property should be offered for sale at public auction, the auction shall be held either on the premises themselves or at another location in Shelby County, Alabama, or at the Shelby County Courthouse, the time and date thereof to be announced by the Receiver; after notice of the sale is published once a week for at least four consecutive weeks preceding the date fixed for its sale in at least one regularly issued and of general circulation in Shelby County, Alabama, and by any other notice that the Receiver in his discretion may deem appropriate. The notice shall contain an adequate description of the Property, but need not contain the full legal description, and shall contain the terms and conditions of the sale as set forth in this Order.

(c) Whether the Property is offered for sale to the public at auction or by real estate listing, the United States shall be responsible for setting the minimum



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bid or sales price, respectively (collectively, the “minimum price”). In the event, however, that the minimum price is not met or exceeded, the Receiver may, without further permission of the Court but with the approval of the Attorney General or her delegate, and under the terms and conditions of this Order, hold a new sale, if necessary, and may reduce the minimum price.

(d) In the event that the Property should be offered for sale at public auction, the successful bidder shall be required to deposit with the Receiver a minimum of twenty (20) percent of his or her bid, by certified check payable to the “Clerk of the United States District Court for the Northern District of Alabama,” upon acceptance of the bid. Before being permitted to bid at the auction, bidders shall display to the Receiver proof that they are able to comply with this requirement. No bids will be received from any person(s) who have not presented proof that, if they are successful bidder(s), they can make the deposit required by this Order. Further, the balance of the sales price for the Property shall be tendered to the Receiver at closing in the form of a certified check payable to the “Clerk of the United States District Court for the Northern District of Alabama.” The Receiver shall then deposit the funds with the Clerk of this Court. In the event that the successful bidder should default in payment of the balance of the sales price, the deposit made by the successful bidder shall be forfeited and applied as part of the proceeds of sale, including but not limited to covering any selling expenses,



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and the Property shall be re-offered for sale in the manners allowed in subparagraph 2(a), above, or alternatively, be offered to the second highest bidder in accordance with the provisions of this subparagraph.

(e) In the event the Property should be offered for sale to the public by real estate listing, the purchaser shall be required to make an earnest money deposit with the Receiver, a minimum of five (5) percent of the sales price, by certified check payable to the “Clerk of the United States District Court for the Northern District of Alabama,” with the submission of the purchaser’s written offer to purchase the Property. Further, the balance of the sales price for the Property shall be tendered to the Receiver at closing in the form of a certified check payable to the “Clerk of the United States District Court for the Northern District of Alabama.” The Receiver shall then deposit the funds with the Clerk of this Court. In the event that the purchaser should default in payment of the balance of the sales price, the earnest money deposit made by the purchaser shall be forfeited and applied as part of the proceeds of sale, including but not limited to covering any selling expenses, and the Property shall be re-offered for sale in the manners allowed in subparagraph 2(a), above.

(f) The purchaser of the Property, whether by sale at public auction or by real estate listing, shall pay, in addition to the amount of the sales price or bid,

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whichever is applicable, any documentary stamps and registry fees required by law.

(g) Pending confirmation of the sale of the Property, the United States and the Receiver are authorized to have free access to the premises and to take any and all actions necessary to preserve the property in its current condition, including, but not limited to, retaining a locksmith or any other person to change or install locks or other security devices on any part of the Property, inspecting the Property, repairing the Property, or maintaining fire and casualty insurance policies on the Property, until such time as the sale of the Property is confirmed by this Court. However, nothing herein shall be construed to mandate the purchase of insurance if the Receiver and the United States determine that the cost is too high or otherwise cost prohibitive.

(h) Until confirmation of the sale of the Property, all parties to this action shall neither commit waste against the Property nor cause or permit anyone else to do so. Nor shall they do anything that would tend to reduce the value or marketability of the Property nor cause or permit anyone else to do so. Nor shall they record any instruments, publish any notices, or take any other action (such as running newspaper advertisements, posting signs or making internet or social media postings) that may directly or indirectly tend to adversely affect the value of the Property or that may tend to deter or discourage potential bidders or purchasers

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of the Property, nor shall they cause or permit anyone else to do so. Any violation of this subparagraph 2(h) shall be deemed a contempt of court and punishable as such.

(i) Pending confirmation of the sale of the Property, the Receiver may rent the Property, and all rights to rents of or from the Property arising after entry of this Order and before confirmation of the sale shall constitute proceeds of the Property and any such rents shall be paid to the Receiver for deposit and may be used to make repairs or improvements to the Property but only after consulting with counsel for the United States. To the extent such rents are not expended on repairs or improvements to the Property, they shall be deposited with the Clerk of this Court and distributed in the same manner as the proceeds from the sale of the Property are distributed pursuant to subparagraph 2(u), below. On confirmation of the sale of the Property, all rights to product, offspring, rents, and profits of or from the Property arising thereafter shall transfer to the purchaser of the Property and all risks of loss associated with the Property shall transfer to the purchaser of the Property.

(j) After consulting with counsel for the United States, the Receiver may make payments for utilities, repairs and the like that are reasonably necessary to maintain, preserve, or improve the Property, until the sale of the Property is

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confirmed. Such payments may be reimbursed as selling expenses upon distribution of the proceeds from the rental or sale of the Property.

(k) All persons occupying the Property shall leave and vacate the Property permanently within ten (10) days of entry of this Order, taking with them their personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the property). Further, all persons occupying the Property shall turn over the keys to the Property to the Receiver and provide proof of current insurance within ten (10) days of entry of this Order. If any persons occupying the Property fail or refuse to leave and vacate the Property by the time specified in this Order, the United States is authorized to coordinate with the United States Marshals Service to take all actions that are reasonably necessary to bring about the ejectment of those persons. 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 or evict from the premises any persons who obstruct, attempt to obstruct, or interfere or attempt to interfere, in any way with this Order.

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(l) Any personal property remaining on the property ten (10) days after entry of this Order shall be deemed forfeited and abandoned, the Receiver, with the approval of the United States, is authorized to remove the personal property and dispose of it in any manner they see fit, including selling it, in which case the sales proceeds are to be applied first to selling expenses with the balance being distributed as provided in subparagraph 2(u), below. All checks received from the sale of the personal property shall be made payable to the “Clerk of the United States District Court for the Northern District of Alabama.”

(m) The sale of the Property is ordered pursuant to 26 U.S.C. §§ 7402(a) and 7403, and shall be made without the right of redemption.

(n) The Property shall be offered “as is” with all faults and without any warranties either express or implied.

(o) The sale of the Property shall be subject to all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting the Property, and easements and restrictions of record, if any.

(p) The closing shall not occur until after the Court confirms the sale of the Property by further order of this Court. At the closing, the Receiver shall deliver a receiver’s deed executed by him under the authority of this Court, conveying the Property to the purchaser effective as of the date of confirmation of the sale. Notwithstanding the above, the United States may tentatively approve the



Case 2:22-cv-00969-AMM Document 40 Filed 07/21/25 Page 10 of 11

Receiver's acceptance of any purchase contracts or offers to purchase, subject to confirmation of the sale by this Court prior to closing.

(q) After the sale is confirmed by this Court, the purchaser of the Property shall be responsible for ensuring that the Office of the Judge of Probate for Shelby County, Alabama causes the transfer of the Property to be reflected in the Official Records Book of the Public Records of Shelby County, Alabama.

(r) The Clerk of this Court is directed to accept the proceeds of sale of the Property, deposit them into the Court's registry, and hold them until distribution is directed by further order of this Court.

(s) On confirmation of the sale, ownership and possession of the Property shall transfer to the purchaser. Also, on confirmation of the sale, any rights, title, liens, claims or interests of the parties in the Property, including any of their successors, heirs or assigns, shall be discharged. And, upon the sale being confirmed, the respective liens and claims of the parties to this action shall attach to the sales proceeds to the same extent and in the same order of priority as such liens and claims attached to the Property and in the manner as set forth in subparagraph 2(u), below.

(t) After the closing of the confirmed sale of the Property, the United States shall move the Court to enter an order of distribution directing that the sales



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proceeds deposited with the Clerk of this Court be distributed in the manner as set forth in subparagraph 2(u), below.

(u) In the absence of any showing to the contrary, the sales proceeds deposited with the Clerk of this Court shall be distributed in accordance with the Court's Memorandum Opinion and Order of Final Judgment. *See* Doc. 20, p. 9.

3. Each party shall bear their own respective costs, including any attorneys' fees, except for any costs that the Receiver and/or the United States may incur to appraise or sell the Property.

4. The Court shall retain jurisdiction over this cause for the purpose of entering all further orders or judgments as may be appropriate, including without limitation, an order confirming the sale of the Property, an order distributing the proceeds of the sale of the Property, and/or a deficiency judgment against Defendant Sims if the judgment awarded in favor of the United States is not fully satisfied upon distribution of the proceeds from the sale of the Property.

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

  
ANNA M. MANASCO  
UNITED STATES DISTRICT JUDGE

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**FILED**2023 Aug-31 PM 12:50  
U.S. DISTRICT COURT  
N.D. OF ALABAMA**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION****UNITED STATES OF AMERICA, )****Plaintiff, )****v. )****Case No.: 2:22-cv-969-AMM****JAMES M. SIMS; EAGLE POINT )****HOMEOWNERS ASSOCIATION; )****STATE OF ALABAMA )****DEPARTMENT OF REVENUE; )****and NORTH SHELBY COUNTY )****FIRE AND EMERGENCY )****MEDICAL DISTRICT, )****Defendants. )****MEMORANDUM OPINION AND ORDER OF FINAL JUDGMENT**

This case is before the court on the government's unopposed motion for summary judgment. Doc. 16. For the foregoing reasons, the motion for summary judgment is **GRANTED**.

**I. BACKGROUND**

In January 2020, the government filed a declaratory judgment action "to obtain a judgment for federal income tax liabilities assessed against [Mr.] Sims and JoAnn Sims, deceased, and to foreclose the federal tax liens attached to [thc] real property [2000 Eagle Crest Court, Birmingham, Alabama 35242] ("the Property") in Shelby County, Alabama." *United States v. Sims*, No. 2: 20-cv-00147-ACA (N.D.

Case 2:22-cv-00969-AMM Document 20 Filed 08/31/23 Page 2 of 10

Ala.) (“*Sims I*”) Doc. 1 ¶ 1. While Mr. Sims filed federal tax returns each year from 2007 to 2016, he failed to pay the taxes owed. *Id.* at 2. The government sent Mr. Sims multiple notices and payment demands from 2015 to 2017. *Id.* At the time of *Sims I*, a delegate of the Secretary of Treasury calculated that Mr. Sims owed \$499,690.79 in federal income tax liabilities. *Id.*

At the summary judgment stage in *Sims I*, Mr. Sims did not dispute the government’s assessment of his tax liability. *Id.* The court noted that “[a] properly made tax assessment is presumptively reducible to judgment.” *Sims I*, 2021 WL 2110815, at \*1 (N.D. Ala. May 25, 2021). As there was no genuine issue of material fact regarding Mr. Sims’s liability for the unpaid taxes, the court granted summary judgment by reducing the tax assessment to judgment. *Id.* at 2.

In its memorandum opinion, the court explained, “[u]nder 26 U.S.C. § 6321, the government automatically acquires a lien on ‘all property and rights to property, whether real or personal, belonging to’ someone who fails or refused to pay a tax after demand.” *Id.* “26 U.S.C. § 7403(a) further provides that when a government files a civil action to enforce a lien with respect to such liability, the court shall ‘proceed to adjudicate all matters involved therein and finally determine the merits of all claims to and liens upon the property.’” *Id.* Again, as Mr. Sims did not dispute the government’s findings, the court granted summary judgment, stating that “the government has a valid lien against Mr. Sims’ interest in the [P]roperty.” *Id.*

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However, as the government did not ask the court to order a sale of the Property due to the ongoing COVID-19 pandemic, the court declined to address whether a forced sale of the Property would be appropriate at that time. *Id.*

On May 25, 2021, the district court entered final judgment “in favor of the United States and against [Mr.] Sims in the amount of \$499,690.79 as of January 27, 2021, plus interest under 26 U.S.C. §§ 6621, 6622 and statutory additions accruing from that date until the date of payment in full, for the unpaid federal income tax liabilities, including interest, penalties, and statutory additions, assessed against him for the tax years 2007 through 2016.” *Sims I*, Doc. 38 at 1. The court also held “the United States’ tax liens to be valid and enforceable against the [Property].” *Id.*

As stated above, in *Sims I* the government sought only declaratory judgment rather than foreclosure of the Property due to the ongoing COVID-19 pandemic. *Sims I*, Doc. 32 at 16. Following final judgment, the government filed a motion to reopen the case for the purpose of ordering a sale of the Property. *Sims I*, Doc. 39 at 1. The court denied the motion and instructed the government to file a separate lawsuit to seek a forced sale of the Property. *Sims I*, Doc. 41 at 2.

The government subsequently filed this action and moved to enforce the tax liens by the sale of the Property. Doc. 16. On February 1, 2023, the government filed a motion for summary judgment, Doc. 17, arguing that “[n]o genuine dispute exists as to whether [Mr.] Sims owes more than half a million dollars in federal tax

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liabilities and whether the United States may enforce its tax lien against his real property.” Doc. 17 at 1. Because “[b]y judgment in a prior case, a court in this district established his debts as well as the [g]overnment’s entitlement to foreclose on his property,” and because “the other defendants in this case do not oppose the sale of [Mr.] Sim’s property,” the government argues that it “is entitled to judgment as a matter of law” and requests the court “grant summary judgment in the United States’ favor and issue an order of sale to enforce the government’s federal tax liens against [the Property].” Doc. 17 at 1.

On February 10, 2023, Defendant North Shelby County Fire and Emergency Medical District filed a response in support of the government’s motion for summary judgment. Doc. 18. Despite the court giving Mr. Sims two notices of the consequences of not responding to the government’s motion for summary judgment, *see* Doc. 10; Doc. 19, Mr. Sims did not respond to nor oppose the motion.

## **II. UNDISPUTED FACTS**

Mr. Sims filed U.S. Individual Income Tax Returns for 2007 through 2016 on which he reported tax due. Doc. 17 at 2. In each of those years, Mr. Sims failed to fully pay the amount he owed, despite notice and demand for payment. *Id.* Under 26 U.S.C. §§ 6321 and 6322, liens for Mr. Sim’s unpaid federal tax liabilities arose on the dates of assessments in favor of the United States and continue to encumber all property and rights to property belonging to Mr. Sims, including the Property. *Id.*



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The IRS filed Notices of Federal Tax Lien under 26 U.S.C. § 6323(f) in Shelby County, Alabama. *Id.* at 3.

Mr. Sims is the owner of the Property. *Id.* In *Sims I*, the court entered final judgment in favor of the United States and against Mr. Sims for the unpaid tax liabilities at issue in the amount of \$499,690.76 and entered final judgment declaring that the United States' federal tax liens were valid and attached to the Property. *Id.*

On January 25, 2023, Revenue Officer Felichia Sullivan reviewed Mr. Sims' IRS records in the Integrated Data Retrieval System ("IDRS"). Doc. 17-2 ¶ 5. The IDRS "displays a summary of what a taxpayer owes for a particular tax period, including interest and penalty computations through a date that the IDRS user chooses." *Id.* ¶ 8. At the time of Officer Sullivan's review, the IDRS showed Mr. Sims owed a total of \$539,418.44 in unpaid tax liabilities. *Id.* ¶ 10. The total includes the interest and penalties accrued after the entry of final judgment in *Sims I* to the date of Ms. Sullivan's review. *Id.*

### III. STANDARD OF REVIEW

The court "shall grant summary judgment if the movant shows that there is no genuine dispute as to any material fact and the movant is entitled to judgment as a matter of law." Fed. R. Civ. P. 56(a). There can be "no genuine issue as to any material fact" when a party "fails to make a showing sufficient to establish the existence of an element essential to that party's case, and on which that party will



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bear the burden of proof at trial.” *Celotex Corp. v. Catrett*, 477 U.S. 317, 322–23 (1986). In such a situation, the movant is “entitled to a judgment as a matter of law” and Rule 56 “mandates the entry of summary judgment[.]” *Id.*

The moving party “always bears the initial responsibility of informing the district court of the basis for its motion[.]” *Celotex Corp.*, 477 U.S. at 323. If the movant meets this initial burden, then responsibility “devolves upon the non-movant to show the existence of a genuine issue as to the material fact.” *Fitzpatrick v. City of Atlanta*, 2 F.3d 1112, 1116 (11th Cir. 1993). All reasonable doubts about the facts should be resolved in favor of the nonmovant, and all justifiable inferences should be drawn in the nonmovant's favor. *Id.* at 1115.

Summary judgment must be granted if the nonmoving party has “failed to make a sufficient showing on an essential element of [his] case with respect to which [he] has the burden of proof.” *Rink v. Cheminova, Inc.*, 400 F.3d 1286, 1294 (11th Cir. 2005) (quoting *Celotex Corp.*, 477 U.S. at 323). If a party fails to address another party's assertion of fact, the court may “consider the fact undisputed for purposes of the motion[, or] grant summary judgment if the motion and supporting materials—including the facts considered undisputed—show that the movant is entitled to it.” Fed. R. Civ. P. 56(e). The district court “cannot base the entry of summary judgment on the mere fact that the motion was unopposed, but, rather, must consider the merits of the motion ... [and] review all of the evidentiary materials submitted in support of

Case 2:22-cv-00969-AMM Document 20 Filed 08/31/23 Page 7 of 10

the motion[.]” *United States v. 5800 SW 74th Ave.*, 363 F.3d 1099, 1101–02 (11th Cir. 2004); accord *Trs. Cent. Pension Fund Int’l Union Operating Eng’rs & Participating Emp’rs v. Wolf Crane Serv., Inc.*, 374 F.3d 1035, 1039–40 (11th Cir. 2004).

#### IV. ANALYSIS

The government automatically acquires a lien on “all property and rights to property, whether real or personal, belonging to” someone who has failed to or refuses to pay a tax after demand. 26 U.S.C. § 6321. When the government has a valid lien against a property, the court may “decree a sale of such property . . . and a distribution of the proceeds of such sale.” 26 U.S.C. § 7403(c). However, “[Section] 7403 does not require a district court to authorize a forced sale under absolutely all circumstances, and [there is] some limited room is left in the statute for the exercise of reasoned discretion.” *U.S. v. Rodgers*, 461 U.S. 677, 706 (1983).

In *Rodgers*, the court stated that it could “think of virtually no circumstances . . . in which it would be permissible to refuse to authorize a sale simply to protect the interests of the delinquent taxpayer himself or herself.” *Id.* at 709. The court noted several factors district courts must consider when authorizing a forced sale under Section 7403 but noted that most factors apply only if an innocent third-party other than the lienholder holds an interest in the property. *Id.* at 709-10. While the *Rodgers* factors are not exhaustive, “the limited discretion accorded by [Section]

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7403 should be exercised **rigorously and sparingly**, keeping in mind the [g]overnment's paramount interest in prompt and certain collection of delinquent taxes." *Id.* at 711 (emphasis added).

The government obtained judgment against Mr. Sims in the amount of \$499,690.79 plus interest under 26 U.S.C. §§ 6621, 6622 and statutory additions accruing from January 27, 2021 "until the date of payment in full, for the unpaid federal income tax liabilities, including interest, penalties, and statutory additions, assessed against him for the tax years 2007 through 2016." *See Sims I*. Accordingly, the court finds that the government has a valid lien against Mr. Sim's property.

In this action, Mr. Sims owns the Property in full. Mr. Sims has not stated a reason why the real property should be exempt from a forced sale. To survive summary judgment, Mr. Sims must provide evidence to call into question the absence of genuine issue of material fact presented by the government. As Mr. Sims has failed to respond to the government's motion and failed to present evidence supporting any reason why the court should not force the sale of his property, the court accepts the government's evidence as true.

No genuine dispute exists as to whether Mr. Sims owes \$539,418.44 in unpaid tax liabilities. Nor does a genuine dispute exist as to whether the government may enforce its federal tax liens against the Property. Accordingly, the government is entitled to judgment as a matter of law and the court will grant the government's

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motion to order the sale of the Property and distribute the proceeds to the appropriate parties.

## **V. CONCLUSION**


For reasons stated above, the government's motion for summary judgment is due to be **GRANTED**.

It is further **ORDERED** that the federal tax liens attached to the real property, 2000 Eagle Crest Court, Birmingham, Alabama 35242–4904, be foreclosed and the property sold at auction in compliance with the provisions of 28 U.S.C. §§ 2001, 2002. In accordance with the stipulation of priority presented by the government, the proceeds of the sale shall be applied in the following order if excess proceeds remain after each debt is satisfied in full: (1) to the costs of sale; (2) to the current and future claims of the North Shelby County Fire and Emergency Medical District; (3) to Mr. Sims's unpaid federal tax liability for the tax years 2007 to 2015; (4) to Mr. Sims's unpaid state income taxes to the Alabama Department of Revenue for the 2015 tax year; (5) to Mr. Sims's unpaid federal income taxes for the 2016 tax year; (6) to Eagle Point Home Owners Association's 2019 assessments claim; and (7) to Mr. Sims's unpaid state income taxes to the Alabama Department of Revenue for the 2016 and 2017 tax years. If there is any remainder after Mr. Sims's outstanding debts are paid in full, then any remainder shall be disbursed to Mr. Sims.

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This court retains jurisdiction to enter a deficiency judgment against Mr. Sims if the judgment is not fully satisfied by the sale. The Clerk of Court is **DIRECTED** to close the case.

**DONE** and **ORDERED** this 31st day of August, 2023.

  
ANNA M. MANASCO  
UNITED STATES DISTRICT JUDGE

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**FILED**

2023 Feb-01 AM 11:15  
U.S. DISTRICT COURT  
N.D. OF ALABAMA

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES M. SIMS,  
EAGLE POINT HOME OWNERS  
ASSOCIATION, STATE OF ALABAMA  
DEPARTMENT OF REVENUE, and  
NORTH SHELBY COUNTY FIRE AND  
EMERGENCY MEDICAL DISTRICT,

Defendants.

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

**UNITED STATES OF AMERICA'S  
MOTION FOR SUMMARY JUDGMENT**

The United States of America moves for summary judgment against all Defendants and in favor of the United States under Federal Rule of Civil Procedure 56(a). There exists no genuine dispute as to any material fact and the United States is entitled to judgment as a matter of law. Accordingly, the Court should grant summary judgment in the United States' favor and issue an order of sale to enforce the government's federal tax lies against the property of Defendant James M. Sims.

A brief in support of this motion will be submitted separately.

(cont.)



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Dated: February 1, 2023

Respectfully submitted,

DAVID A. HUBBERT  
Deputy Assistant Attorney General,  
Tax Division

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**CERTIFICATE OF SERVICE**

The undersigned certifies that on February 1, 2023 a true and correct copy of the foregoing was filed electronically through the Court ECF filing system notifying all counsel of record and mailed to James Sims at 2000 Eagle Crest Court, Birmingham, AL 35242.

/s/ Jordan A. Esteban  
JORDAN A. ESTEBAN  
Trial Attorney  
U.S. Department of Justice

Case 2:22-cv-00969-AMM Document 12 Filed 11/09/22 Page 1 of 5

**FILED**

2022 Nov-09 PM 12:31  
U.S. DISTRICT COURT  
N.D. OF ALABAMA

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES M. SIMS,  
EAGLE POINT HOME OWNERS  
ASSOCIATION, STATE OF ALABAMA  
DEPARTMENT OF REVENUE, and  
NORTH SHELBY COUNTY FIRE AND  
EMERGENCY MEDICAL DISTRICT,

Defendants.

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

**STIPULATION**

Plaintiff, the United States of America, and Defendants Eagle Point Home Owners Association, State of Alabama Department of Revenue, and North Shelby County Fire and Emergency Medical District hereby stipulate and agree as follows:

**Jurisdiction and Venue**

1. This Court has jurisdiction pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, as well as 26 U.S.C. § 7402.
2. This Court is authorized to enforce the federal tax lien against the real property in question by 26 U.S.C. § 7403.
3. Venue is proper in this Court pursuant to 28 U.S.C. § 1391(b) and 1396, because the federal tax liabilities at issue accrued in Shelby County, Alabama, and the property that is the subject of this action is situated in Shelby County, Alabama.

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**The Subject Property**

4. By warranty deed recorded at Instrument No. 1999-05293 recorded with the Shelby County Judge of Probate, James M. Sims acquired title to real property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242–4904 (the “Property”). The Property is more specifically described as: “Lot 943, according to the Survey of Eagle Point, 9th Sector, as recorded in Map Book 22, Page 102, in the Probate of Shelby County, Alabama; being situated in Shelby County, Alabama.”

**Interest in the Property**

5. Mr. Sims holds the beneficial interest in the Property after North Shelby County Fire and Emergency Medical District released Mr. Sims of his debt secured by the Property under instrument number 20220815000319640 recorded in the Shelby County Judge of Probate on August 15, 2022.

**Priority of Claims**

6. In the event the Court orders the sale of the Property, the net sales proceeds shall be applied first to the North Shelby County Fire and Emergency Medical District’s current and future claims for dues, until fully paid, provided that the North Shelby County Fire and Emergency Medical District refrains from foreclosing on the Property.

7. In the event there are excess proceeds after the debt is satisfied in full, the excess shall be applied next to the United States’ claim for Mr. Sims’s unpaid federal income taxes for the tax years 2007 through 2015.

8. In the event there are excess proceeds after the debt is satisfied in full, the excess shall be applied next to the State of Alabama Department of Revenue’s claim for unpaid state income taxes for the 2015 tax year.

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9. In the event there are excess proceeds after the debt is satisfied in full, the excess shall be applied next to the United States' claim for Mr. Sims's unpaid federal income taxes for the tax year 2016.

10. In the event there are excess proceeds after the debt is satisfied in full, the excess shall be applied next to the Eagle Point Home Owners Association claim for assessments for 2019.

11. In the event there are excess proceeds after the debt is satisfied in full, the excess shall be applied next to the State of Alabama Department of Revenue's claim for unpaid state income taxes for the 2016 and 2017 tax years.

Dated: November 9, 2022

DAVID A. HUBBERT  
Deputy Assistant Attorney General

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*Attorney for Eagle Point Home Owners Association*

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/s/Sarah B. Harwell

SARAH B. HARWELL

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*Attorney for State of Alabama*

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/s/Stephanie Lanier Weems

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*Attorney for North Shelby County Fire  
and Emergency Medical District*



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**CERTIFICATE OF SERVICE**

The undersigned certifies that on November 9, 2022 a true and correct copy of the foregoing was filed electronically through the Court ECF filing system notifying all counsel of record and mailed to James Sims at 2000 Eagle Crest Court, Birmingham, AL 35242.

/s/ Jordan A. Esteban  
JORDAN A. ESTEBAN  
Trial Attorney  
U.S. Department of Justice

Case 2:22-cv-00969-AMM Document 1 Filed 08/03/22 Page 1 of 7

**FILED**  
2022 Aug-03 AM 09:28  
U.S. DISTRICT COURT  
N.D. OF ALABAMA

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	<b>Case No.</b>
Plaintiff,	)	
	)	
v.	)	
	)	
JAMES M. SIMS,	)	
EAGLE POINT HOMEOWNER'S	)	
ASSOCIATION,	)	
STATE OF ALABAMA	)	
DEPARTMENT OF REVENUE, and	)	
NORTH SHELBY COUNTY FIRE	)	
AND EMERGENCY MEDICAL DISTRICT,	)	
	)	
Defendants.	)	

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**COMPLAINT**

The United States of America complains and alleges as follows:

1. Plaintiff, the United States of America, brings this civil action to enforce its federal tax liens against real property owned by Defendant James M. Sims.
2. In accordance with 26 U.S.C. § 7401, a delegate of the Secretary of the Treasury authorized and requested this action, and the United States brings this action at the direction of the Attorney General of the United States.

**Jurisdiction & Venue**

3. This Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C §§ 7402(a) and 7403(a) and (c).

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4. Venue is proper under 28 U.S.C. §§ 1391(b) and 1396 because the tax liabilities at issue accrued in this district and because the property to be foreclosed is situated in this district.

**Defendants & Subject Property**

5. Defendant James M. Sims is the taxpayer who owes the United States federal income tax liabilities, as described below. Sims owns real property located at 2000 Eagle Crest Court, Birmingham, Alabama 35242–4904, more specifically described as: “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” (the “Subject Property”).

6. The Eagle Point Homeowners Association is named as a defendant in this action as a party that may claim an interest in the real property by virtue of Liens for Assessment recorded with the Shelby County Judge of Probate at Instrument No. 20190520000171750 and Certificate of Judgment recorded with Shelby County Judge of Probate at Instrument No. 20200115000020020. 26 U.S.C. § 7403(b).

7. The State of Alabama Department of Revenue is a department of the State of Alabama and is named as a defendant in this action as a party that may claim an interest in the real property by virtue of Certificates of Lien for Taxes recorded with the Shelby County Judge of Probate at Instrument Nos. 20170613000208010, 20200113000017760, and 20200113000017770. 26 U.S.C. § 7403(b).

8. The North Shelby County Fire and Emergency Medical District is named as a defendant in this action as a party that may claim an interest in the real property by virtue of a Statement of Lien filed with the Shelby County Judge of Probate at Instrument No.

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2017051000162180 and Fire District Service Charge Sale Deed filed with the Shelby County Judge of Probate at Instrument No. 20191219000471890. 26 U.S.C. § 7403(b).

### Enforce Federal Tax Liens

9. Sims filed Individual Income Tax Returns (Forms 1040) for tax years 2007 through 2016<sup>1</sup> on which he reported tax due. However, in each of those years, Sims failed to fully pay the self-reported amounts due. For each of those years, a delegate of the Secretary of the Treasury assessed against Sims the tax he reported on the returns, plus penalties and interest, on the dates and in the amounts shown below:

TAX TYPE	TAX PERIOD	ASSESSMENT DATE	ASSESSED TAX	ASSESSED INTEREST	ASSESSED PENALTY
1040	12/31/2007	9/14/2015	\$34,271.00	\$11,230.73	\$1,325.84* \$6,836.17** \$7,595.75***
		11/21/2016		\$2,461.94	
1040	12/31/2008	9/14/2015	\$14,129.00	\$3,198.26	\$349.00* \$2,501.10** \$2,779.00***
		11/21/2016		\$855.81	
1040	12/31/2009	5/31/2010	\$12,331.00	\$51.63	\$240.07* \$102.17***
		9/13/2010			\$255.42***
		7/9/2012	\$4,505.00		
		9/10/2012			\$2,334.75***
		11/21/2016		\$4,027.83	\$1,036.15***
1040	12/31/2010	6/20/2011	\$33,983.00		
		4/15/2013	\$3,939.00	\$273.63	\$788.00****
		11/21/2016		\$606.67	\$984.74***
1040	12/31/2011	5/7/2012	\$3,896.00		
		12/23/2013	\$3,490.00	\$181.32	
		11/21/2016		\$361.03	\$872.50***
1040	12/31/2012	6/22/2015	\$18,000.00	\$1,213.13	\$23.00* \$3,435.52** \$2,061.31***

<sup>1</sup> For the 2010 tax year, Sims filed his tax return jointly with JoAnn Sims. He is jointly and severally liable for these liabilities.

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		11/21/2016		\$1,103.11	\$1,755.94***
1040	12/31/2013	6/22/2015	\$76,011.00	\$3,262.93	\$309.00* \$16,542.67** \$5,514.22***
		11/21/2016		\$4,971.16	\$12,131.30***
1040	12/31/2014	8/31/2015	\$64,772.00	\$664.86	\$856.00* \$8,891.28** \$1,234.90***
		11/21/2016		\$2,692.77	\$7,162.42***
		7/17/2017	\$17,464.00		\$3,493.00** \$3,493.00****
1040	12/31/2015	6/6/2016	\$83,780.00	\$197.30	\$452.00* \$346.20***
1040	12/31/2016	4/18/2016			\$25.00^
		6/5/2017	\$11,613.00	\$37.34	\$29.00* \$66.38***

\*Estimated Tax Penalty

\*\*Late Filing Penalty

\*\*\*Failure to Pay Tax Penalty

\*\*\*\*26 U.S.C. § 6662 Accuracy-Related Penalty

^ Dishonored Check Penalty

10. A delegate of the Secretary of the Treasury properly gave notice to Sims of the unpaid taxes described in paragraph 9 above. Despite notice and demand for payment, Sims failed and refused to pay the entire amount of those liabilities.

11. Taking into account all payments, credits, and abatelements, as of December 13, 2019, Sims owes \$483,259.38 for his unpaid federal income taxes for the tax years 2007 through 2016.

12. Under 26 U.S.C. §§ 6321 and 6322, liens for the unpaid federal tax liabilities described in paragraph 9 above arose on the dates of assessments in favor of the United States and continue to encumber all property and rights to property belonging to Sims or obtained thereafter, including the Subject Property. The IRS filed Notices of Federal Tax Lien under 26 U.S.C. § 6323(f) in Shelby County, Alabama as follows:

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NAME	TAX TYPE	PERIOD	ASSESSMENT DATE(S)	FILING DATE	INSTRUMENT NO.
James Sims	1040	2007	9/14/2015	10/20/2015	20151020000365440
James Sims	1040	2008	9/14/2015	10/20/2015	20151020000365440
James Sims	1040	2009	4/15/2010 5/31/2010 7/9/2012	10/20/2015	20151020000365440
James & JoAnn Sims	1040	2010	6/20/2011 4/15/2013	10/20/2015	20151020000365450
James Sims	1040	2011	5/7/2012 12/23/2013	10/20/2015	20151020000365440
James Sims	1040	2012	6/22/2015	10/20/2015	20151020000365440
James Sims	1040	2013	6/22/2015	10/20/2015	20151020000365440
James Sims	1040	2014	8/31/2015	10/20/2015	20151020000365440
James Sims	1040	2015	6/6/2016	8/31/2016	20160831000315330
James Sims	1040	2016	6/5/2017	8/25/2017	20170825000310330

13. On January 30, 2020, the United States filed suit against Sims seeking a judgment for his unpaid federal tax liabilities described in paragraph 9 above and enforcement of the United States' federal tax liens attached to Sims's interest in the Subject Property. *See* Compl., ECF No. 1, *United States v. Sims*, Case No. 2:20-cv-00147-ACA ("*Sims I*").

14. On April 22, 2020, the United States and Defendants Eagle Point Homeowner's Association, State of Alabama Department of Revenue, and North Shelby County Fire and Emergency Medical District stipulated as to the priority of their respective claims against the Subject Property. *See* Stipulation, ECF No. 23, *Sims I*. Under the stipulation, the parties agreed to distribute the sales proceeds of the Subject Property as follows:

- a. Sales proceeds shall be applied first to the costs of sale;
- b. if there are excess proceeds after the costs of sale are paid, the excess shall be applied next to the North Shelby County Fire and Emergency Medical District's current and future claims for dues, until fully paid, provided that the North Shelby



Case 2:22-cv-00969-AMM Document 1 Filed 08/03/22 Page 6 of 7

County Fire and Emergency Medical District refrains from foreclosing on the Subject Property;

- c. if there are excess proceeds after the prior debt is satisfied in full, the excess shall be applied next to the United States' claim for Mr. Sims's unpaid federal income taxes for the tax years 2007 through 2015;
- d. if there are excess proceeds after the prior debt is satisfied in full, the excess shall be applied next to the State of Alabama Department of Revenue's claim for unpaid state income taxes for the 2015 tax year;
- e. if there are excess proceeds after the prior debt is satisfied in full, the excess shall be applied next to the United States' claim for Sims's unpaid federal income taxes for the tax year 2016;
- f. if there are excess proceeds after the prior debt is satisfied in full, the excess shall be applied next to the Eagle Point Home Owners Association claim for assessments for 2019; and
- g. if there are excess proceeds after the prior debt is satisfied in full, the excess shall be applied next to the State of Alabama Department of Revenue's claim for unpaid state income taxes for the 2016 and 2017 tax years. Any further excess shall be disbursed pursuant to further court order.

15. The priorities set forth in the previous paragraph are still valid, and the Court should direct the proceeds from the sale of the Subject Property in that manner.

16. On May 25, 2021, the Court granted the United States' Motion for Summary Judgment and entered a final judgment against Sims in the amount of \$499,690.79 as of January 27, 2021, plus interest under 26 U.S.C. §§ 6621, 6622, and statutory additions accruing from that

Case 2:22-cv-00969-AMM Document 1 Filed 08/03/22 Page 7 of 7

date until the date of payment in full, for the unpaid federal income tax liabilities, including interest, penalties, and statutory additions, assessed against him for the tax years 2007 through 2016. *See* Final J., ECF No. 38, *Sims I*. The Court also declared that the United States' tax liens were valid and enforceable against the Subject Property. *Id.*

17. In *Sims I*, the Court later denied the United States' request for an order of sale of the Subject Property and instructed the United States to file a new suit.

WHEREFORE, Plaintiff, the United States of America respectfully asks this Court to:

- a) Enforce the United States' federal tax liens against the Subject Property and issue an order of sale;
- b) Distribute the proceeds of sale as described above or on other terms as may be required; and
- c) Grant the United States such other relief, including costs, it deems just and proper.

Dated: August 3, 2022

Respectfully submitted,

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Filed and Recorded  
Official Public Records  
Judge of Probate, Shelby County Alabama, County  
Clerk  
Shelby County, AL  
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\$211.00 JOANN  
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*Allen S. Bayl*