

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF ARKANSAS
CENTRAL DIVISION**

RUSSELLVILLE CARE CENTER, INC.,

Plaintiff,

v.

CAROLYN RUTH CAULEY REVOCABLE TRUST, SHARON GRIMES, in her capacity as Trustee of the Carolyn Ruth Cauley Revocable Trust, UNITED STATES OF AMERICA, ARKANSAS DEPARTMENT OF HUMAN SERVICES, & DEBRA BUCKNER, in her official capacity as Pulaski County Tax Collector,

Case No. 4:20cv1438-BSM

(formerly Case No. 60cv-20-5535 in the Circuit Court of Pulaski County, Arkansas)

Defendants.

UNITED STATES OF AMERICA,

Counterclaim / Crossclaim Plaintiff

v.

RUSSELLVILLE CARE CENTER, INC., JANE DOE, in her capacity as the Trustee for the CAROLYN RUTH CAULEY REVOCABLE TRUST, ARKANSAS DEPARTMENT OF HUMAN SERVICES, DEBRA BUCKNER, in her official capacity as PULASKI COUNTY TAX COLLECTOR, TOMMY LAND, in his official capacity as the ARKANSAS COMMISSIONER OF STATE LANDS, ANNA GRACE ROMINE CAULEY, BENNETT ROMINE CAULEY, GRAYSON ROMINE CAULEY, & SHELE PURTSCHER,

Counterclaim / Crossclaim Defendants.

**CONSENT JUDGMENT AGAINST COUNTERCLAIM DEFENDANT RUSSELLVILLE
CARE CENTER, INC.**

This matter comes before the Court on the United States and Russellville Care Center, Inc.'s *Joint Motion for Entry of Consent Judgment on the United States Counterclaim* (filed at ECF No. 55). After due consideration, it is hereby ORDERED that the motion is granted; and

IT IS ORDERED, ADJUDGED, AND DECREED that judgment is entered in favor of Counterclaim/Crossclaim Plaintiff the United States on its Counterclaim against Russellville Care Center, Inc. ("Russellville"), as follows:

1. The United States has valid and subsisting liens that attach to the real property subject of the United States' Crossclaim / Counterclaim located at 2 Creekside Court in Little Rock, Arkansas (the "Creekside Property") with the legal description "Lot 36, Sandpiper Creek, an Addition to the City of Little Rock, Pulaski County, Arkansas, and being shown on plat recorded as Plat No. D-752, records of Pulaski County, Arkansas" and with the Parcel No. 44L0781003600.
2. The United States liens may be enforced against the Creekside Property and the Property may be sold subject to a subsequent order of the Court.
3. The Creekside Property may be sold free and clear of any right, title, lien, claim, or interest of Russellville and Russellville will receive any sale proceeds as set forth in paragraph 4 below.
4. After the Court confirms the sale of the Creekside Property, the sale proceeds shall be distributed in the following order of priority:
 - (a) *First*, to any reasonable costs of sale payable to the United States (or a Receiver if duly appointed);

(b) *Second*, to Pulaski County Arkansas and the Arkansas Commissioner of State Lands for unpaid real property *ad valorem* taxes owed pursuant to Ark. Code Ann. § 26-24-101(b) and further described in Stipulations filed at ECF Nos. 26 & 34;

(c) *Third*, any Fees and Expenses due to the appointed Trustee of the Carolyn Ruth Cauley Revocable Trust set forth in any subsequent order of the Court;

(d) *Fourth*, \$5,000 payable to Russellville;

(e) *Fifth*, the remainder, to the United States to pay, in part, the outstanding federal tax liens (associated with Steven Cauley's 2007 federal income tax liabilities) set forth in the Notices of Federal Tax Lien filed with Pulaski County at Instrument Nos. 20111076319 and 2015041825.

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Counsel for Russellville Care Center, Inc.

Counsel for the United States of America

SO ORDERED this 2nd day of August, 2022.


UNITED STATES DISTRICT COURT JUDGE