

IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
HARRISON DIVISION

UNITED STATES OF AMERICA

PLAINTIFF

v.

Case No. 3:12-CV-03119

CHARLES D. KOLB, d/b/a
COY'S CLEANING SERVICE; and
BANK OF THE OZARKS

DEFENDANTS

JUDGMENT

For the reasons stated in this Court's October 10, 2013 memorandum opinion and order (Doc. 25), it is hereby ORDERED, ADJUDGED, AND DECREED that:

1. The United States' motion for summary judgment (Doc. 15) is GRANTED.
2. The United States' consent motion to continue trial and all pretrial filing deadlines (Doc. 18) is DENIED as moot.
3. The United States' motion in limine (Doc. 22) is DENIED as moot.
4. The United States' consent motion to stay case (Doc. 24) is DENIED as moot.
5. Judgment is entered on Count II of the United States' complaint in favor of the United States and against Charles D. Kolb, d/b/a Coy's Cleaning Service ("Kolb"), in the amount of \$42,977.92, representing Kolb's personal liability for his federal income tax liabilities for 2005 and 2006; federal employment tax liabilities for tax periods ending on March 31, 1999; June 30, 1999; September 30, 1999; December 31, 2001; March 31, 2002; September 30, 2002; and March 31, 2006, plus statutory additions that have accrued from June 24, 2013 and will accrue according to law until fully paid.
6. Regarding Count I of the United States' complaint, the federal tax liens attributable to Kolb's federal income tax liabilities for tax years 1999 through 2002 and 2004 through 2006;

federal employment tax liabilities for tax periods ending on March 31, 1999; June 30, 1999; September 30, 1999; and December 31, 2001; and federal unemployment tax liabilities for tax year 1999; are valid and subsisting liens on all property and rights to property of Charles D. Kolb, including the real property known as 1861 Shellie Lane, Harrison, Arkansas, 72601 (the “subject real property”), which has also been known as #2 Shellie Lane, Harrison, Arkansas, 72601. The subject real property has the following legal description:

Lot Two (2) in Cottonwood Landing, a Subdivision in Boone County, Arkansas.
Subject to Easements, Restrictions and Reservations of record.

7. The federal tax liens attributable to Kolb’s federal income, employment, and unemployment tax liabilities as described in paragraph 2 above total \$297,625.46, plus statutory additions accruing from June 24, 2013. These tax liens attached to and are foreclosed on the subject real property, and this property shall be sold according to law, and the proceeds of the sale will be distributed to such parties and in such amounts as this Court shall determine and set forth by separate order.

IT IS SO ORDERED this 28th day of October, 2013.

/s/ P. K. Holmes, III

P.K. HOLMES, III
CHIEF U.S. DISTRICT JUDGE