

U. S. DISTRICT COURT
WESTERN DISTRICT ARKANSAS
FILED

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION

SEP 23 2013

CHRIS R. JOHNSON, CLERK

BY

DEPUTY CLERK

CHURCH OF NORTHWEST ARKANSAS,)

Plaintiff,)

v.)

UNITED STATES OF AMERICA,)

Defendant.)

Case No. 5:12-cv-5236-JLH



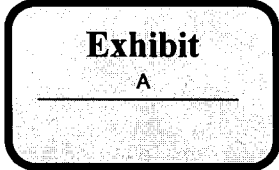
Doc ID: 015441120004 Type: LIE
Kind: JUDGMENT
Recorded: 10/11/2013 at 03:09:58 PM
Fee Amt: \$30.00 Page 1 of 4
Washington County, AR
Kyle Sylvester Circuit Clerk

File J019-00000512

STIPULATION AND CONSENT JUDGMENT

IT IS HEREBY STIPULATED AND AGREED by plaintiff, the Church of Northwest Arkansas ("the Church") and defendant, the United States, through their respective counsel, that judgment be entered in favor of the United States and against the Church as follows:

1. The United States holds valid and subsisting federal tax liens that attached to the subject real property that consists of approximately 5 acres in Washington County, Arkansas, and whose legal description is attached as Exhibit A to this Stipulation and Consent Judgment. These federal tax liens are attributable to Todd R. Simpson's federal income tax liabilities for tax years 1999, 2000, 2001, and 2006, and are described on the two Notices of Federal Tax Lien attached as Exhibit B to the plaintiff's Complaint. Statutory additions continue to accrue on the tax liabilities until they are fully paid.
2. The federal tax liens described in paragraph 1 above attached to the subject real property prior to December 7, 2007, when the Church acquired legal title to the subject real property from Richlynn Enterprises, LLC. Richlynn Enterprises, LLC was the alter ego and nominee of the taxpayer, Todd R. Simpson.
3. The Church does not qualify as a "purchaser" within the meaning of 26 U.S.C.



A TRUE COPY I CERTIFY
CHRISTOPHER R. JOHNSON, CLERK
U.S. DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
By: *[Signature]*

The Church of Northwest Arkansas v. United States
No. 5:12-cv-5236-JLH (W.D. Ark.)
Stipulation and Consent Judgment
Page 2 of 3

§§ 6323(a) and (h). Therefore, the federal tax liens described in paragraph 1 above are superior to any interest or claim that the Church holds in or to the subject real property.


4. The federal tax liens described in paragraph 1 above may be enforced with respect to the ~~subject real property at any time. The Church hereby waives any and all defenses to the~~ enforcement of the federal tax liens against the subject real property referred to in paragraph 1 above.
5. In the event that the United States seeks an order of sale in another action to enforce the federal tax liens against the subject real property, the Church consents to the entry of such an order, with the sale proceeds paid to the United States to satisfy the federal tax liens described in paragraph 1 above ahead of any claim or interest that the Church may have in the subject real property. The Church also agrees that, in any such proceeding, the subject real property may be sold free and clear of any interest or claim it may have.
6. The United States' Motion for Leave to Amend Answer and Modify Scheduling Order (Dkt. No. 14) is to be denied without prejudice as moot.
7. The Church's complaint is to be dismissed with prejudice, and each party shall bear its own costs, expenses, and attorney's fees incurred in this case.

//

//

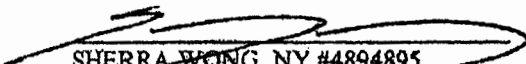
The Church of Northwest Arkansas v. United States
No. 5:12-cv-5236-JLH (W.D. Ark.)
Stipulation and Consent Judgment
Page 3 of 3

Counsel for Plaintiff:


LARRY McCREDY (2007152)
Reece, Moore, Pendergraft LLP
P.O. Box 1788
Fayetteville, AR 72702
Telephone: (479) 443-2705
Fax: (479) 443-2718
E-mail: lmccredy@rmpllp.com

Counsel for Defendant

KATHRYN KENEALLY
Assistant Attorney General


SHERRA WONG, NY #4894895
RUSSELL J. EDELSTEIN, MA #663227
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box. 7238
Washington, DC 20044
Telephone: (202) 616-1882 (Wong)
Telephone: (202) 616-2704 (Edelstein)
E-mail: sherra.t.wong@usdoj.gov
E-mail: russell.j.edelstein@usdoj.gov

The foregoing stipulation is hereby approved, ordered, adjudged, and decreed according to its terms.

Date:

9/17/13



JIMM LARRY HENDREN
United States District Judge

EXHIBIT A

Legal Description:

A part of the North Half of the Northwest Quarter of the Northwest Quarter of Section 16, Township 17 North, Range 30 West, being more particularly described as follows: Commencing at the Northwest Corner of the Northwest Quarter of the Northwest Quarter of said Section 16, said point being an existing State of Arkansas aluminum survey monument in the intersection of 56th Street and Dearing Lane, thence South 88 degrees 38 minutes 50 seconds East 991.15 feet along the North line of said 20 acre tract to the true point of beginning, said point being in Dearing Lane and from which a 1/4 inch reference iron set on the apparent South right of way line of said Lane bears South 01 degree 14 minutes 44 seconds West 25.29 feet, thence South 88 degrees 38 minutes 50 seconds East 330.44 feet to an existing cotton spindle at the Northeast corner of the Northwest Quarter of the Northwest Quarter of said Section 16, said point being in Dearing Lane, thence South 01 degree 14 minutes 44 seconds West 658.34 feet to an existing iron at the Southeast Corner of the North Half of the Northwest Quarter of the Northwest Quarter of said Section 16; thence North 88 degrees 43 minutes 02 seconds West 330.44 feet along the South line of said 20 acre tract to a set 1/4 inch iron rebar; thence North 01 degree 14 minutes 44 seconds East 658.74 feet to the point of beginning, containing 5.00 acres, more or less, Washington County, Arkansas. The above described 5.00 acre tract being subject to the entire right of way of Dearing Lane along the entire North boundary and any other easements and/or right of ways whether or not of record.