

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

UNITED STATES OF AMERICA,)	
)	Case No. 5:23-cv-05145
Plaintiff,)	
)	
v.)	
)	
ROBBIE D. COMBS, <i>et al.</i> ;)	
)	
Defendants.)	
_____)	

ORDER APPROVING STIPULATION BETWEEN THE UNITED STATES AND THE WASHINGTON COUNTY TAX COLLECTOR AND ENTRY OF JUDGMENT ON COUNT IV OF THE UNITED STATES' COMPLAINT

Before the Court is a Stipulation (Doc. 48-1) between the United States and the Washington County, Arkansas Tax Collector ("Tax Collector") and Joint Motion for Order Approving Stipulation and Directing Entry of Judgment on Count IV of the United States' Complaint (Doc. 48). Upon due consideration and for good cause shown, the Joint Motion is **GRANTED**.

IT IS THEREFORE ORDERED that the Stipulation (Doc. 48-1) is **APPROVED** and **ADOPTED**. All terms and conditions of the Stipulation are in effect as if fully set forth herein.

As the Court finds no just reason to delay the entry of judgment on Count IV of the United States' Complaint, pursuant to Fed. R. Civ. P. 54(b), **IT IS HEREBY ORDERED AND ADJUDGED** as follows:

(1) the United States' tax liens arising out of Robbie Combs' and Kellie Combs' 2012 and 2015 to 2020 tax years are valid liens and attached to the real property located

at 2305 Cottonwood Place, Springdale, Arkansas 72762 (the “Cottonwood Place Property”), which is the subject of Count IV of the United States’ Complaint (Doc. 2) and may be enforced against the Cottonwood Place Property;

(2) the Cottonwood Place Property may be sold;

(3) the Tax Collector’s liens for unpaid property taxes, if any, are senior to the United States’ federal tax liens and the Tax Collector’s liens are entitled to be paid first from the net proceeds of any sale of the Cottonwood Place Property; and

(4) if and when the Cottonwood Place Property is sold, whether by Court order or otherwise, the United States is entitled to recover any expenses it incurs in selling the Cottonwood Place Property, and any such expenses shall be paid from the sale proceeds before any amounts are distributed to the Tax Collector.

IT IS SO ORDERED AND ADJUDGED on this 28th day of October, 2024.

/s/ Timothy L. Brooks
TIMOTHY L. BROOKS
UNITED STATES DISTRICT JUDGE