

**IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION**

UNITED STATES OF AMERICA

Plaintiff,

v.

Case No. 8:14-cv-2189-T-30JSS

JAMES M. ENRIGHT; 1025 W.  
MICHIGAN DRIVE LAND TRUST, 5912 31ST  
STREET LAND TRUST; PINELLAS  
COUNTY TAX COLLECTOR;  
SUNSHINE STATE TAX, LLC; CITRUS  
CAPITAL, LLC; and JAMES ENRIGHT TRUST,

Defendants.

**FINAL JUDGMENT**

Having granted the United States' Motion for Summary Judgment and Default Judgment in the above-captioned case, and after due consideration of all the facts and circumstances, the Court hereby ORDERS as follows:

1. JUDGMENT is GRANTED in favor of the United States and against James M. Enright for his income tax liabilities for the tax years 2000 through 2008 in the amount of \$1,230,227.06 as of October 1, 2015, plus statutory additions, including interest, from that date, as allowed by 26 U.S.C. §§ 6621, 6622.

2. Federal tax liens for these liabilities arose in favor of the United States upon assessment and attached to the following properties:

**A. Property 1:**

The real property located at 1025 W. Michigan Drive, Dunedin, Florida 34698

which is more particularly described as:

Lot 2, Block B KIBBEY GROVES SUBDIVISION, according to the plat thereof recorded in Plat Book 21, Page 92, of the Public Records of Pinellas County, Florida.

**B. Property 2**

The real property located at 5912 31st Street North, St. Petersburg, Florida 34698

which is more particularly described as:

The south 50 feet of the north 100 feet of the south 562 feet of the east 247.5 feet of the NW  $\frac{1}{4}$  of the SW  $\frac{1}{4}$  of section 35 south, township 30 south, range 16 east, Pinellas County, Florida, LESS the east 30 feet thereof.

3. The 1025 W. Michigan Drive Land Trust and the James Enright Trust hold title to Property 1 described in paragraph 2.A as the nominees of James M. Enright, who is its true and equitable owner.


4. The 5912 31st Street Land Trust and the James Enright Trust hold title to Property 2 described in paragraph 2.B as the nominees of James M. Enright, who is its true and equitable owner.

5. The tax liens of the United States are hereby foreclosed on James M. Enright's interest in Property 1 and Property 2, and those properties will be sold free and clear of the interests of the parties to this action pursuant to a subsequent Order of Foreclosure and Sale. The United States is directed to prepare and submit a proposed Order of Foreclosure and Sale within 30 days from the date of this judgment.

6. To the extent of any delinquent *ad valorem* real property taxes owed on Property 1 or Property 2, those interests shall be paid in accordance with the Joint Stipulation as to Priority of Interests filed by the United States, Pinellas County, Sunshine State Tax, LLC, and Citrus Capital, LLC (Dkt. # 46).

7. The Clerk of the Court is directed to enter final judgment against Defendants James M. Enright, 1025 W. Michigan Drive Land Trust, 5912 31st Street Land Trust, and James Enright Trust.

**DONE AND ORDERED** in Tampa, Florida on this 6th day of October, 2015.

  
\_\_\_\_\_  
JAMES S. MOODY, JR.  
UNITED STATES DISTRICT JUDGE

Copies furnished to:  
Counsel of Record  
Unrepresented Parties

S:\Odd\2014\14-cv-2189 Judgment.docx