

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF MISSISSIPPI
DELTA DIVISION

UNITED STATES OF AMERICA

PLAINTIFF

v.

Civil No. 2:12-cv-00110-SA-JMV

ROBERT STEVEN POWELL, PEGGY MCCABE POWELL,
TEXORE INVESTMENT CLUB, INC., KIM LITTLE, and
CALVIN ALLEN

DEFENDANTS

ORDER GRANTING MOTION TO CONFIRM SALE AND DISBURSE FUNDS

The Court has considered the United States' Motion for Confirmation and Disbursement of Funds regarding a sale made by the Internal Revenue Service ("IRS"), pursuant to the Court's Order of Sale and to Vacate, entered August 23, 2022, of the following real property located at 103 Janey Drive, Senatobia, Tate County, Mississippi 38868 (the "Property"), and is more particularly described below:

Lot 23, of CAROLINA GROVE SUBDIVISION, Phase I, located in Section 7, Township 6 South, Range 7 West, Tate County, Mississippi, as per plat recorded in Plat Book 11, Page 9-10 in the Chancery Clerk's Office of Tate County, Mississippi.

The Court has examined the sale of the IRS under the Order of Sale and to Vacate. No objections to the sale have been filed. The Court therefore finds that due and legal notice of the sale was given in conformity with the law and judgment of this Court. The Court further finds that on April 5, 2023, the IRS sold the above Tate County property for \$255,000.00, to Jason Paulk, Northwest Homes, LLC, P.O. Box 1423, Senatobia, MS 38668, (the "Purchaser"), who was the highest bidder.

The Court further finds that the sale by the IRS in all respects conformed with the law, the Order of Sale and to Vacate, and the judgment of this Court.

Accordingly, the Court ORDERS the clerk to DISBURSE the deposited funds in the Court Registry Investment System (CRIS), totaling \$255,000.00, plus any accrued interest, as follows:

- a) first, to costs of sale:
 - 1) Advanced Safe & Lock Inc.
for Locksmith services \$ 688.66
 - 2) AFX Research LLC
for Title report \$ 179.95
 - 3) BigPicture Data Imaging, LLC
for Direct marketing flyers \$ 21.40
 - 4) PauleyGraphics
for Auction sign and posting \$ 133.75
 - 5) Tate Record
Newspaper publication
of notice of sale \$ 278.10
 - Total Costs of Sale: \$1,301.86

Make check payable to the “United States Treasury” and mail to:

Internal Revenue Service
Attn: Theresa Wible
Property Appraisal and Liquidation Specialist
801 Wabash Avenue, Suite 2
Terre Haute, IN 47807

- b) second, one-half of the remaining proceeds (to include principal plus any accrued interest) to the Plaintiff the United States of America on account of the federal tax liens filed in Tate County, MS against Defendant Robert Steven Powell, and Texore Investment Club, Inc. as his nominee, on account of his unpaid income tax liabilities for the 1999, 2000, 2001 and 2002 tax years and 1999 civil penalty [Dkt. 108 at 2]:

Make check payable to the “U.S. Department of Justice” and mail to:

U.S. Department of Justice
Attn: Moha Pradhan
Trial Attorney, Tax Division
717 N. Harwood Street, Suite 400
Dallas, Texas 75201

- c) third, the other one-half of the remaining proceeds (to include principal plus any accrued interest) to Peggy Powell.

Make check payable to “Peggy Powell” and mail to:

Peggy Powell
P.O. Box 283
Bulverde, TX 78163

IT IS FURTHER ORDERED that the United States’ sale and all proceedings under the Order of Sale and to Vacate are approved and confirmed, and that the IRS make and execute to the Purchaser a good and sufficient deed for the property.

IT FURTHER ORDERED that the IRS should execute and deliver a deed to the Purchaser, Jason Paulk, Northwest Homes, LLC, to the extent it has not already done so, giving them title and possession of the property against any or all people now in possession.

SO ORDERED, this the 1st day of November, 2023.

/s/ Sharion Aycock
UNITED STATES DISTRICT JUDGE