IN THE CHANCERY COURT FOR ROANE COUNTY, TENNESSEE

CITY OF ROCKWOOD, TENNESSEE

NO. 2020-116

VIRGIL WAYNE YOUNG and DEBORAH DUTTON

and

v.

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UNITED STATES DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE and CAPITOL ONE

DEFAULT JUDGMENT AND ORDER OF SALE

This cause came on to be heard on the 3rd day of November, 2022, before the Honorable Tom McFarland, Chancellor holding the Chancery Court for Roane County, Tennessee, upon the Complaint to Enforce Lien, Motion for Default Judgment, Notice of Motion, and the entire record in this cause, from all of which the Court finds that the Defendant, Virgil Wayne Young, was served with process in this cause on June 29, 2022, but has failed to file responsive pleadings, the Defendant, Deborah Dutton, who is now known as Deborah Dutton Henderson, was served with process in this cause on June 29, 2022, but has failed to file responsive pleadings, and the Defendant, Capitol One, was served with process in this cause on July 18, 2022, but has failed to file responsive pleadings. Therefore, the Court ORDERS, ADJUDGES and DECREES that as to the Defendants, Virgil Wayne Young, Deborah Dutton Henderson and Capitol One, a Default Judgment is entered, and this cause shall proceed ex parte.

And this cause coming on to be further and finally heard upon the Default Judgment heretofore entered, statements of counsel, exhibits of Plaintiff, and the entire record in this cause, from all of which the Court finds and **ORDERS** as follows:

The Court finds that a prior **ORDER** of this Court authorized the Plaintiff, City of Rockwood, Tennessee, to demolish a structure located on the hereinafter described property. The

Court finds that at the time said **ORDER** was entered, title to said property was vested in Virgil Wayne Young, but now according to Clerk and Master's Tax Deed dated June 17, 2022, and recorded June 28, 2022, in the Roane County Register's Office in Record Book 1870, Page 500, title to said property is now vested in Defendant, Deborah Dutton, now known as Deborah Lee Henderson. The Court further finds that in accordance with said **ORDER**, Plaintiff caused said structure to be demolished, and incurred expenses in the amount of \$3,000.00 for the demolition and removal of said structure, and recorded a Notice of Lien in the Roane County Register's Office in Record Book 1848, Page 792. The Court further finds that said lien remains unsatisfied.

The Court finds that the Defendant, Capitol One, is the owner and holder of the Judgment Lien against the aforesaid real estate recorded in the Roane County Register's Office in Record Book 1280, Page 906, rendered against Virgil W. Young in Capitol One Bank v. Virgil W. Young, Roane County General Sessions Court No. 51139. The Court finds that Capitol One has filed no pleading in this cause objecting to Plaintiff's Complaint to enforce Plaintiff's lien.

The Court finds that Defendant, United States Department of the Treasury Internal Revenue Service has one or more Notices of Federal Tax Lien recorded in the Roane County Register's Office against said real estate, for income taxes owed by Defendant, Virgil W. Young. The Court finds that by Agreed Order entered in this cause on October 27, 2022, Defendant, United States Department of the Treasury Internal Revenue Service does not object to the sale of the hereinafter described real estate to enforce Plaintiff's lien, so long as the sale proceeds are held by the Clerk and Master pending the outcome of a disbursement hearing wherein all parties shall be allowed to participate and to litigate their claims to such sale proceeds.

Therefore, the Court **ORDERS**, **ADJUDGES** and **DECREES** that the Clerk and Master is hereby appointed Special Commissioner to sell the following described property in satisfaction of the aforesaid lien of Plaintiff, to-wit:

SITUATED, LYING and BEING in the FIFTH (5th) CIVIL DISTRICT of ROANE COUNTY, TENNESSEE, and being described as Map 54N, Group B, Control Map 54N, Parcel 2.01, with the hereditaments and appurtenances thereunto appertaining, within the corporate limits of the City of Rockwood, and being more particularly described as follows, to-wit:

BEING parts of Lots 15 and 16 in Block 80 as shown on the Roane Iron Company's Map or Plat of City of Rockwood in Plat Book 1, Page 4, and being more particularly described as follows, to-wit:

BEGINNING at the intersection of Nelson Street and Douglas Avenue at an existing concrete right-of-way marker in the Southern right-of-way of Nelson Street and the Northern right-of-way of Douglas Avenue; thence South 40 degrees 18 minutes 24 seconds West 79.14 feet to an iron rod; thence North 51 degrees 28 minutes 25 seconds West 158.21 feet to an iron rod in the right-of-way of a 20 foot alley; thence with the said alley right-of-way North 39 degrees 53 minutes 11 seconds East 105.50 feet to an existing concrete right-of-way marker in the Southern right-of-way of Nelson Street; thence with the Southern right-of-way of Nelson Street, South 42 degrees 0 minutes 31 seconds East a distance of 160.35 feet to the POINT OF BEGINNING, as shown by survey of William J. Moore, Tennessee Registered Land Surveyor No. 1406, said survey being dated 11/13/04.

BEING the same property conveyed to Deborah Dutton who is now known as Deborah Lee Henderson, by Clerk and Master's Tax Deed dated June 17, 2022, and recorded in the Roane County Register's Office in Record Book 1870, Page 500.

The Court further **ORDERS**, **ADJUDGES** and **DECREES** that the Special Commissioner may conduct such sale authorized by this **ORDER**, in the Special Commissioner's discretion, either at the site of the property being sold or on the front steps of the Roane County Courthouse.

The Court further ORDERS, ADJUDGES and DECREES that the Special Commissioner, in the Special Commissioner's discretion, may employ such security as the Special Commissioner deems necessary for such sale. The Court further ORDERS, ADJUDGES and DECREES that for such sale conducted pursuant to this ORDER, the Special Commissioner shall submit a report of sale, together with the expenses associated with the sale, and said report and sale shall be subject to confirmation at a separate hearing.

The Court further **ORDERS**, **ADJUDGES** and **DECREES** that the terms of sale shall be 10% down on the day of sale, with the balance payable in cash or certified funds upon confirmation of the sale. Further, the Court **ORDERS**, **ADJUDGES** and **DECREES** that for this sale conducted pursuant to this **ORDER**, in accordance with *Tennessee Code Annotated Section 35–5–110*, for a period of 10 days after the date of sale, any person or entity may place with the Special Commissioner an advance bid of as much as 10% of the highest bid made at the date of sale. Upon receipt of such advance bid, the Special Commissioner shall reopen bidding, and hold the sale open for allowance of advance bids to a date designated by the Special Commissioner, and give the purchaser and the parties, or their attorneys of record, notice of the reopening of the biddings.

The Court further **ORDERS**, **ADJUDGES** and **DECREES** that in accordance with *Tennessee Code Annotated Section 8–21–401(i)(7)*, the Special Commissioner shall receive a fee of 3% of the final sale price.

The Court further **ORDERS**, **ADJUDGES** and **DECREES** that upon the confirmation of such sale, the Special Commissioner shall continue to hold the net sale proceeds until a disbursement order is entered in this cause.

The Court further **ORDERS**, **ADJUDGES** and **DECREES** that the costs of this cause are taxed to the Defendant, Virgil Wayne Young, for which execution shall issue if necessary.

State of Tennessee
Roane County
Filed & Recorded in this office
day of 20 22

Page 433 Shannon Conley, Clerk & Master

and Probate Clerk
By D.C

APPROVED FOR ENTRY:

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CERTIFICATE OF SERVICE

Virgil Wayne Young 507 South Ridge Avenue Rockwood, Tennessee 37854

Virgil Wayne Young c/o Peggy Ann Truck Repair and Wrecker Service 703 South Gateway Avenue Rockwood, Tennessee 37854

Deborah Dutton 307 Pinecrest Drive Loudon, Tennessee 37774

GREG LEFFEW

CERTIFICATE OF CLERK

STATE OF TENNESSEE COUNTY OF ROANE

Shannon Conley, Clerk

Deputy Clerk