

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

In re: SMYTH, RALPH J.,
Debtor.

Case No. 8:08-bk-20586-KRM
Chapter 13

JB Vol 16, #2384

RALPH J. SMYTH; MARIANNE CHEEK and
RICHARD CHEEK, husband and wife,

Plaintiffs,

v.

Adv. No. 8:12-ap-00686-KRM

TERRY E. SMITH, CHAPTER 13 TRUSTEE of the
Bankruptcy Estate of Ralph J. Smyth; and UNITED
STATES OF AMERICA, DEPARTMENT OF THE
TREASURY - INTERNAL REVENUE SERVICE,

Defendants.

FINAL JUDGMENT

THIS ADVERSARY PROCEEDING came on for consideration of the Plaintiffs' Motion for Approval of the Stipulation for Entry of Judgment between Plaintiffs and Defendant United States of America (Doc. No. 18) and Plaintiffs' Motion for Entry of Default Judgment Against Defendant Terry E. Smith, Chapter 13 Trustee of the Bankruptcy Estate of Ralph J. Smyth (Doc. No. 19). The Court having reviewed the Motions and the record, it is

ORDERED and ADJUDGED:

1. Plaintiffs' Motion for Approval of the Stipulation for Entry of Judgment between Plaintiffs and Defendant United States of America, Department of the Treasury - Internal Revenue Service is granted.

2. Plaintiffs' Motion for Entry of Default Judgment Against Defendant Terry E. Smith, Chapter 13 Trustee of the Bankruptcy Estate of Ralph J. Smyth is granted.

3. The Debtor/Plaintiff Ralph J. Smyth did not have any interest in the property located at 1110 Victoria Street, Brandon, Florida 33510-4124, more particularly described as:

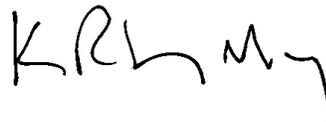
Commence at the Southeast corner of the SW ¼ of the SW ¼ of the NW ¼ of Section 22, Township 29 South, Range 20 East, Hillsborough County, Florida, thence along the South boundary of said NW1/4 of Section 22, a distance of 33.00 feet to the Point of Beginning; thence continue along said South boundary South 89°59'40" West, a distance of 156.50 feet, thence North 00°10'34" East, distance of 302.77 feet; thence South 89°59'40" East, a distance of 90.27 feet thence South 81°05'34" East a distance of 67.00 feet to a point on the West right of way line of Meade Street, thence along said right of way line South 00°10'34" West, a distance of 292.40 feet to the Point of Beginning

(the "Property") on the date the Notice of Federal Tax Lien was recorded in the Public Records of Hillsborough County, Florida; therefore, the lien did not attach to the Property.

4. The Debtor/Plaintiff Ralph J. Smyth did not have any interest in the Property on the date his chapter 13 case was filed; therefore, the Property is not an asset of the Bankruptcy Estate.

5. Ralph J. Smyth is authorized to execute such corrective documents and deeds as are necessary to carry out the intent of the parties to the transaction between Ralph J. Smyth and Marianne Cheek and Richard Cheek in 2001.

DONE and ORDERED at Tampa, Florida, on December 10, 2012.



K. RODNEY MAY
United States Bankruptcy Judge

Copies furnished to:
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Richard and Marianne Cheek, 1110 Victoria St., Brandon, FL 33510

Terry E. Smith, Chapter 13 Trustee, PO Box 6099, Sun City, Center, FL 33571-6099

Thomas K. Vanaskie, Trial Attorney, Tax Division, U.S. Dept. of Justice, PO Box 14198, Washington, D.C. 20044

District Director, Internal Revenue Service, 400 W. Bay St., Ste. 35045, STOP 5720 - P&11, Jacksonville, FL 32202

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