

10-13027

**United States Bankruptcy Court - District of Delaware**

Ch 7  Ch 13  Ch 11  
**PLEASE CHECK CHAPTER**

Name of Debtor: **ASHLEY STEWART, LTD.** Case Number: **10-13027**

**NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S. C. § 503**

Name of Creditor (The person or other entity to whom the debtor owes money or property): **SHELBY COUNTY TRUSTEE**

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Name and Address Where Notices Should be Sent: **SHELBY COUNTY TRUSTEE**

Check box if you have never received any notices from the bankruptcy court in this case.

**P. O. BOX 2751**

Check box if the address differs from the address on the envelope sent to you by the court.

**MEMPHIS, TN 38101-2751**

Telephone No. (901) 432-4776

Account or other number by which creditor identifies debtor: **17522700000000**

Check here if this claim

**1. BASIS FOR CLAIM**

Goods sold Services performed

Money loaned Personal injury/wrongful death

Taxes Other

**2. DATE DEBT WAS INCURRED**

**3. IF COURT JUDGMENT, DATE OBTAINED:**

**4. Total Amount of Claim at Time Case Filed: \$460.69**

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.

Check this box if claim includes interest (Interest accrues @ 1% per month.) or other charges in addition to the principal amount of the claim.

Attach itemized statement of all interest or additional charges.

**5. Secured Priority Claim**

Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

Real Estate

Motor Vehicle

Other Furnishings and Equipments

Value of collateral: \$38,200.00

Amount of arrearage and other charges at time case filed included in secured claim above, if any \$0.00

**6. Unsecured Priority Claim**

Check this box if you have an unsecured priority claim

Amount entitled to priority \$ \_\_\_\_\_

**Specify the priority of the claim:**

Wages, salaries, or commissions (up to \$4650),\* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier- 11 U.S.C. § 507(a)(3)

Contributions to an employee benefit plan- 11 U.S.C. § 507(a)(4)

Up to \$2,100\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use- 11 U.S.C. § 507 (a)(6)

Alimony, maintenance, or support owed to a spouse, former spouse, or child- 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units- 11 U.S.C. § 507(a)(8)

Other--Specify applicable paragraph of 11 U.S.C. § 507(a)

\*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of ac

**7. CREDITS:** The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

**8. SUPPORTING DOCUMENTS:** Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

**9. DATE-STAMPED COPY:** To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of the proof of claim.

Date: 10/22/10 Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): **Kitricia McClellan - Bankruptcy, Collection Department**

**THIS SPACE FOR COURT USE ONLY**

**RECEIVED**

**NOV 04 2010**

**BMC GROUP**

Urban Brands

00108

DISTRICT OF DELAWARE  
U.S. BANKRUPTCY COURT  
CLERK

2010 NOV 1 - AM 9:51

**FILED**

*BMC*



175-2270-0-00000-0

Shelby County

N

2010 Notice

Personalty

ASHLEY STEWART  
100 METRO WAY  
SECAUCUS NJ 07094-1906

Lot Size  
Lot No.

Classification: TANGIBLE  
Location: 5132 PARK AVE. #331  
Memphis 0  
Subdivision:

**PROPERTY TAX NOTICE**

Year	Assessed Value	Tax Rate	Base Tax	Int & Pen	Court	Atty	Misc	Balance Due
2010	11460	4.02	460.69	0.00				\$460.69

**IF PAID BY February 28, 2011 TOTAL AMOUNT DUE IS**

**\$460.69**

**Attention: Corrected Billing**

All Notices received prior to October 21, 2010 concerning the tax year (s) listed above should be disregarded. Please pay using this Notice.

175-2270-0-00000-0

EH1 10/21/2010

ASHLEY STEWART  
100 METRO WAY  
SECAUCUS NJ 07094-1906

Due Date: 02/28/2011

2010 460.69

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Total 460.69

17522700 000000 2010 N 0000000 0000046069 7

# Tennessee Code Annotated

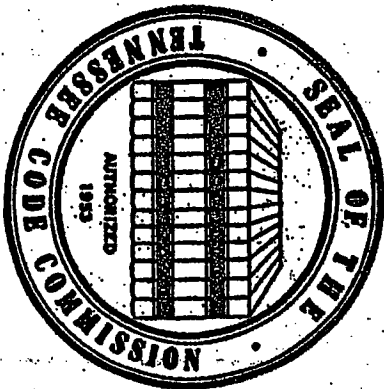
Volume 12

1998 Replacement

Updated through the 1998 Session of the General Assembly

THE OFFICIAL TENNESSEE CODE

Prepared Under the Supervision of the  
Tennessee Code Commission



E. RILEY ANDERSON, Chair  
JAMES A. CLODFELTER, Executive Secretary

JANICE M. HOLDER  
SUSAN SHOFT JONES  
JOHN KNOX WALKUP

LEXIS Law Publishing

CHARLOTTESVILLE, VIRGINIA

1998

Compiler's Note. Acts 1991, ch. 397, § 7 provided that this section shall be retroactive and apply to all personnel stationed in or about Saudi Arabia during the Desert Shield or Desert Storm operations prior to May 22, 1991. Cross-References. Entities owned in part by military personnel, excise tax, § 67-4-822. Entities owned in part by military personnel, franchise tax, § 67-4-921. Military personnel, income tax, § 67-2-112. Rules and regulations, § 67-4-113. Section to Section References. This section is referred to in § 67-4-113.

## PART 21—TAX LIEN—GENERALLY

67-5-2101. Taxes on which lien based. — (a) The taxes assessed by the state of Tennessee, a county, or municipality, taxing district, or other local governmental entity, upon any property of whatever kind, and all penalties, interest, and costs accruing thereon, shall become and remain a first lien upon such property from January 1 of the year for which such taxes are assessed.

(b) In addition to the lien on property, property taxes are a personal debt of the property owner or property owners as of January 1, and, when delinquent, may be collected by suit as any other personal debt. In any lawsuit for collection of property taxes, the same penalties and attorney fees shall apply as set forth in § 67-5-2410, for suits to enforce liens for property taxes. The claim for the debt and the claim for enforcement of the lien may be joined in the same complaint. [Acts 1907, ch. 602, § 31; Shan., § 757; mod. Code 1932, § 1329; Acts 1974, ch. 644, § 1; 1974, ch. 771, § 13; T.C.A., § 67-1801; Acts 1993, ch. 315, § 22.]

Section to Section References. This section is referred to in § 67-5-2003. Textbooks. Gibson's Suits in Chancery (7th ed., Imman), § 8. Tennessee Jurisprudence, 18 Tenn. Juris., Liens, § 11; 19 Tenn. Juris., Municipal Corporations, § 11; 19 Tenn. Juris., Taxation, § 44.

## NOTES TO DECISIONS

### ANALYSIS

1. Extent of lien.
2. —Land.
3. —Personalty.
4. Person obligated to pay tax.
5. Innocent purchasers of personalty.
6. Purchaser of personalty subject to delinquent taxes.
7. Purchaser at foreclosure sale.
8. Implied warranty upon sale of personalty.
9. Notice of lien.
10. Right to penalties and interest.
11. Effect of delay in enforcing lien.
12. Condemnation proceedings by United States.
13. Liability for tax.
14. Condemnation by state or local agency.
15. Precedence of debt due United States.
16. Construction with other statutes.

1. Extent of Lien. Under this section the lien extends in favor of the state, counties and cities. Pope v Knoxville Indus. Bank, 173 Tenn. 461, 121 S.W.2d 580 (1938). This section and § 67-5-2003 must be construed in pari materia so that this section creates a lien for taxes and § 67-5-2003 provides a method of the enforcement of the lien and so that a lien in favor of the state, counties and cities for taxes is not dependent for its existence upon a distress warrant where innocent purchasers are not involved. Pope v Knoxville Indus. Bank, 173 Tenn. 461, 121 S.W.2d 580 (1938).

Under this section and § 67-5-2010, county's lien for taxes also secures its right to payment of penalties and costs. In re Brentwood Output Ltd., 194 Bankr. 267 (Bankr. M.D. Tenn. 1991), aff'd, 152 Bankr. 727 (M.D. Tenn. 1993), rev'd in part on other grounds, 43 F.3d 256,



**DAVID LENOIR**  
**SHELBY COUNTY TRUSTEE**

160 N. Main, 2<sup>nd</sup> Floor  
Memphis, TN 38103

CLERK  
U.S. BANKRUPTCY COURT  
DISTRICT OF DELAWARE

2010 NOV - 1 AM 9:51

FILED

October 22, 2010

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
824 Market Street, 3<sup>rd</sup> Floor  
Wilmington, Delaware

RE: Ashley Stewart, Ltd. (Urban Brands, Inc.)  
Case No. 10-13027

Dear Sir or Madam:

Enclosed you will find an original (signed in blue ink) and copy of **Proof of Claim** for a Chapter 11 filing and supporting documents of the Shelby County Trustee, in the amount of \$460.69 for Property taxes due Shelby County, Tennessee.

Please confirm the enclosed copy with the date of filing and return back to our office. A postage paid, self-addressed envelope is enclosed for your convenience.

Very truly yours,

*Kitricia McClellan*

Kitricia McClellan  
Bankruptcy, Collection Department

ESH  
Attachments