




Ashley Austin Edwards
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
Shelby Division**

In re:

**Maple Ridge Property Owners Association,
Inc.,¹**

Debtor.

Case Number: 25-40271

Chapter 11, Subchapter V

**ORDER GRANTING DEBTOR'S
EXPEDITED MOTION FOR INTERIM AND FINAL ORDERS
AUTHORIZING DEBTOR TO PAY PREPETITION SALES, USE, TRUST
FUND, PROPERTY, AND OTHER TAXES AND SIMILAR OBLIGATIONS**

Upon *Debtor's Expedited Motion for Interim and Final Orders Authorizing Debtor to Pay Prepetition Sales, Use, Trust Fund, Property, and Other Taxes and Similar Obligations* [Doc. No. 3] (the "Motion")² for entry of interim and final orders authorizing, but not directing, Debtor to pay prepetition trust fund, property, and similar taxes, and related fees; it appearing the relief requested herein is in the best interests of the Debtor's estate; and it appearing that the Court has jurisdiction over this matter pursuant to 11 U.S.C. § 1334; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding

¹ The last four digits of Debtor's tax identification number are 1171. Debtor's primary place of business is 747 Buffalo Creek Road, Lake Lure, North Carolina 28746.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that notice of the Motion and opportunity for a hearing on the Motion was appropriate under the circumstances and that no other or further notice with respect to the Motion need be given; and after due deliberation and sufficient cause appearing therefor as set forth in the Motion and the First Day Declaration; it is hereby:

ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. Debtor is authorized, but not directed, in its sole discretion, to pay prepetition Taxes and Fees that will become due within thirty (30) days after the Petition Date in the approximate amounts set forth in the Motion, including Sales and Use Taxes, Income Taxes, Property Taxes, and Other Taxes and Fees, to the applicable Taxing Authorities.
3. To the extent Debtor has paid Taxes which should not have been paid, Debtor is authorized to seek a refund of such Taxes. Likewise, to the extent Debtor disputes any pre-petition Taxes, Debtor is authorized to set aside, in a segregated account, funds to pay such Taxes until a final determination is made as to whether Debtor is obligated to pay such Taxes.
4. Each of the Banks at which Debtor maintains its accounts are authorized to (a) receive, process, honor, and pay all checks presented for payment and electronic payment requests as directed by the Debtor on account of the relief granted herein, to the extent sufficient funds on deposit in those accounts, whether such checks were presented or electronic requests were submitted before, on, or after the Petition Date; and (b) accept and rely on Debtor's designation of any particular check or electronic payment request as appropriate pursuant to the Motion without any duty of further inquiry and without liability for following Debtor's instructions.

5. Nothing in this Order precludes Debtor from (a) contesting, in its sole discretion, the validity and amount of any Taxes and Fees under applicable bankruptcy or non-bankruptcy law, or (b) seeking or not seeking approval or assumption of any agreement, contract, or lease under 11 U.S.C. § 365.

6. All depositories on which checks were drawn in payment of prepetition amounts to the Taxing Authorities shall honor such checks as and when presented for payment.

7. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

8. The notice of the Motion satisfies the requirements of Bankruptcy Rule 6004(a).

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

10. Debtor is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

11. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

12. Debtor is directed to serve this order upon (i) the Office of the Bankruptcy Administrator for the Western District of North Carolina; (iii) the Subchapter V trustee; (iv) the holders of the 20 largest claims against Debtor; (v) the Office of the United States Attorney for the Western District of North Carolina; (vi) the Internal Revenue Service; (vii) the Secretary of State for the State of North Carolina; (viii) all statutory committees appointed in the case (if any); and (ix) all parties requesting notice under Bankruptcy Rule 2002.

This ORDER has been signed electronically.
The Judge's signature and Court's seal
appear at the top of the Order.

United States Bankruptcy Court