

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF ARKANSAS
CENTRAL DIVISION**

In re: Mountain Ridge Condominium Council of Co-Owners, Inc.,¹ Debtor.	Case Number: 4:26-bk-10474 Chapter 11, Subchapter V
In re: The Mountain Meadows Association, Inc.,² Debtor.	Case Number: 4:26-bk-10476 Chapter 11, Subchapter V
In re: Cliffside Lodge II Council of Co-Owners, Inc.,³ Debtor.	Case Number: 4:26-bk-10478 Chapter 11, Subchapter V
In re: Hamilton Cove Townhouses Property Owners Association, Inc.,⁴ Debtor.	Case Number: 4:26-bk-10479 Chapter 11, Subchapter V
In re: The Fairways Townhouse Association, Inc.,⁵ Debtor.	Case Number: 4:26-bk-10480 Chapter 11, Subchapter V

¹ The last four digits of Mountain Ridge Condominium Council of Co-Owners, Inc.'s tax identification number are 5576. Its principal location is: 100 Mountain Ridge Circle, Fairfield Bay, Arkansas 72088.

² The last four digits of The Mountain Meadows Association, Inc.'s tax identification number are 8691. Its principal location is: 100 Pedestal Lane, Fairfield Bay, Arkansas 72088.

³ The last four digits of Cliffside Lodge II Council of Co-Owners, Inc.'s tax identification number are 1118. Its principal location is: 125 Chelsea Drive, Fairfield Bay, Arkansas 72088.

⁴ The last four digits of Hamilton Cove Townhouses Property Owners Association, Inc.'s tax identification number are 5663. Its principal location is: 1125 Dave Creek Parkway, Fairfield Bay, Arkansas 72088.

⁵ The last four digits of The Fairways Townhouse Association, Inc.'s tax identification number are 3207. Its principal location is: 100 Fairways Drive, Fairfield Bay, Arkansas 72088.

**ORDER GRANTING DEBTORS' MOTION FOR AN
ORDER AUTHORIZING DEBTORS TO PAY PREPETITION SALES, USE,
TRUST FUND, PROPERTY, AND OTHER TAXES AND SIMILAR OBLIGATIONS**

Upon *Debtors' Motion for an Order Authorizing Debtors to Pay Prepetition Sales, Use, Trust Fund, Property, and Other Taxes and Similar Obligations* [Doc. No. 10] (the "Motion")⁶ for entry of an order authorizing, but not directing, Debtors 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 Debtors' estates; 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 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 Declarations; it is hereby:

ORDERED THAT:

1. The Motion is granted as set forth herein.
2. Debtors are authorized, but not directed, in their sole discretion, to pay prepetition Taxes and Fees to the applicable Taxing Authorities as they come due in accordance with their past practice.
3. To the extent Debtors have paid Taxes which should not have been paid, Debtors are authorized to seek a refund of such Taxes. Likewise, to the extent Debtors dispute any pre-

⁶ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

petition Taxes, Debtors are authorized to set aside, in a segregated account, funds to pay such Taxes until a final determination is made as to whether Debtors are obligated to pay such Taxes.

4. Each of the Banks at which Debtors maintain their accounts are authorized to (a) receive, process, honor, and pay all checks presented for payment and electronic payment requests as directed by the Debtors 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 Debtors' 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 Debtors' instructions.

5. Nothing in this Order precludes the Debtors from (a) contesting, in their 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 notice of the Motion satisfies the requirements of Bankruptcy Rule 6004(a).

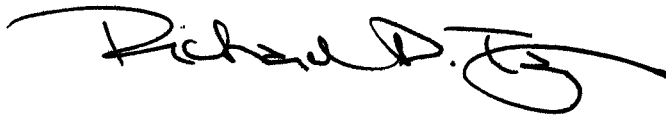
8. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

9. Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

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

Dated: February 18, 2026

BY THE COURT:

A handwritten signature in black ink, appearing to read "Richard D. Taylor", written over a horizontal line.

Hon. Richard D. Taylor
United States Bankruptcy Judge