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8 UNITED STATES DISTRICT COURT  
 9 FOR THE CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

10 UNITED STATES OF AMERICA,  
 11  
 12 Plaintiff,  
 13 v.  
 14 SHIRLEY ROBINSON;STEARNS  
 15 LENDING, LLC.; and SOLARCITY  
 16 CORPORATION,  
 17 Defendants.

No. CV 15-08089-RGK(ASx)  
 [PROPOSED] JUDGMENT OF FORE-  
 CLOSURE AND ORDER OF SALE OF  
 REAL PROPERTY

18 On October 15, 2015, the United States of America (“Government”) filed suit against  
 19 Shirley Robinson, Stearns Lending LLC, and Solarcity Corporation seeking to foreclose a federal  
 20 tax lien encumbering real property, and an order to sell the real property to satisfy the federal tax  
 21 lien. The action came before the Court on the Government’s Motion for Summary Judgment  
 22 (“Motion”) filed on May 2, 2016. After carefully considering the pleadings filed in support of  
 23 and in opposition to the Motion, the Court granted the Government’s Motion on June 9, 2016.

24 Having granted the Government’s Motion for Summary Judgment,  
**IT IS HEREBY ORDERED, ADJUDGED, and DECREED that:**

- 25 1. A federal tax lien arose on October 31, 2005, when the IRS issued taxpayer Annie  
 26 B. Murkison an assessment for unpaid federal income taxes for the year 2002.  
 27 2. The Government has a valid federal tax lien that attached to the subject real  
 28 property located at 5211 South St. Andrews Place, Los Angeles, California, legally described as:

1 Lot 123 of Chesterfield Square, in the City of Los Angeles, County of Los Angeles, State  
2 of California, as per Map recorded in Book 21 Pages 90 and 91, in the Office of the  
3 County Recorder of said County.

4 Except therefrom all oil, gas, and other mineral substances beneath the surface of said  
5 property without right of surface entry, as reserved in a deed recorded July 10, 1975 as  
6 instrument No. 1798, of official records.

7 Assessor's Parcel No. 5005-021-003

8 **IT IS THEREFORE FURTHER ORDERED, ADJUDGED and DECREED** that:

9 3. The federal tax lien encumbering the subject real property shall be foreclosed, and  
10 the real property is to be sold by the Area Director of the Internal Revenue Service, Los Angeles,  
11 California, District, or his delegate, in accordance with the provisions of Title 28, United States  
12 Code, Sections 2001 and 2002.

13 4. Pursuant to 28 U.S.C. Section 2001 providing that the "sale shall be upon such  
14 terms and conditions as the Court directs:"

15 a. Upon selling the Subject Real Property, the United States of America shall  
16 prepare and file with this Court an Application by the United States of America  
17 Confirming Sale and Directing Distribution of Sale Proceeds, which will set forth an  
18 accounting and report of sale for the subject property. The sale of the subject property  
19 shall be subject to confirmation by this Court. The Application by the United States of  
20 America Confirming Sale and Directing Distribution of Sale Proceeds shall be filed  
21 within thirty (30) days from the date of such sale. If no objections have been filed in  
22 writing in this cause with the Clerk of the Court within fifteen (15) days of the date of  
23 sale, the sale shall be confirmed by the Court without necessity of motion.

24 b. On confirmation of the sale, the Court will direct the Internal Revenue  
25 Service to execute and deliver its deed conveying the subject property to the purchaser.

26 On confirmation of the sale, all interests in, liens against, or claims to the subject  
27 property that are held or asserted by all parties to this action are discharged and  
28 extinguished.

5. After the Court confirms the sale, and by Order on the application made by the  
United States of America as to the specific amounts at issue, the sale proceeds shall be applied to  
the following items, in the order of priorities specified:

1 a. First, to the United States of America, for the expenses of the  
2 sale of the subject property;

3 b. Second, to the Los Angeles County Assessor, or other local taxing  
4 authority, for any real property taxes and other local assessments due and owing;

5 c. Third, in satisfaction of the federal tax lien; and

6 e. Fourth, if any surplus remains after making the aforesaid payments, the  
7 United States shall so report for distribution under further order of this Court.

8 6. The Court hereby retains jurisdiction of this action for the purpose of making proper  
9 distribution of any surplus of the proceeds of sale, pursuant to the United States' Accounting and  
10 Report of Sale.

*Gary Klausner*

11 DATE: July 01, 2016

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13 R.GARY KLAUSNER  
14 United States District Judge

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21 Respectfully submitted,

22 EILEEN M. DECKER  
23 United States Attorney

24 \_\_\_\_\_  
25 THOMAS D. COKER  
26 Assistant United States Attorney  
27 Acting Chief, Tax Division  
28 Attorneys for United States of America