

JS-6

1 SANDRA R. BROWN
 2 Acting United States Attorney
 3 THOMAS D. COKER
 4 Assistant United States Attorney
 5 Chief, Tax Division
 6 ANDREW T. PRIBE (CA SBN 254904)
 7 Assistant United States Attorney
 8 Federal Building, Suite 7211
 9 300 North Los Angeles Street
 10 Los Angeles, California 90012
 11 Telephone: (213) 894-6551
 12 Facsimile: (213) 894-0115
 13 E-mail: andrew.t.pribe@usdoj.gov

Attorneys for the United States of America

14 UNITED STATES DISTRICT COURT
 15 CENTRAL DISTRICT OF CALIFORNIA
 16 WESTERN DIVISION

17 UNITED STATES OF AMERICA,

Case No.: 15-cv-08653 AB(JCx)

18 Plaintiff,

19 v.

[proposed] Judgment

20 MARY DERPARSEGHIAN aka
 21 MARY DER-PARSEGHIAN aka
 22 MARY DER PARSEGHIAN; MDP
 23 FAMILY TRUST, DATED
 24 SEPTEMBER 27, 2011; KINECTA
 25 FEDERAL CREDIT UNION;
 26 FIRST TECHNOLOGY FEDERAL
 27 CREDIT UNION; and the STATE
 28 OF CALIFORNIA FRANCHISE
 TAX BOARD,

Defendants.

1 Based on the United States of America’s motion for summary judgment
2 and for good cause shown:

3 1. Judgment is entered in favor of the United States of America and
4 against Mary Derparseghian aka Mary Der-Parseghian aka Mary Der
5 Parseghian, Defendant, in the amount of \$257,336.01 plus all statutory
6 accruals including interest from February 3, 2017, until payment plus costs.
7 Statutory interest includes prejudgment interest as set forth in Title 26 of
8 the United States Code until the date of judgment and post-judgment
9 interest as set forth in 28 U.S.C. § 1961(c)(1) thereafter.

10 2. The federal tax liens at issue in this case are foreclosed. These
11 liens attach to the property commonly referred to as 3805 Ranch Top Road,
12 Pasadena, California 91107, with a parcel number of 5759–034–002, and is
13 legally described as:

14 Lot 33 of Tract 22103 in the unincorporated area, commonly
15 known as Pasadena, County of Los Angeles, State of California,
16 as per map recorded in Book 623 Pages 5–7 of Maps in the Office
17 of the County Recorder of Los Angeles County.

18 3. The property is ordered to be sold as set forth below.

19 4. The property is to be sold by the Area Director of the Internal
20 Revenue Service of the district that includes Los Angeles County, or his
21 delegate, the Internal Revenue Service Property Appraisal and Liquidation
22 Specialty (PALS), in accordance with the provisions of the Title 28, United
23 States Code, Sections 2001 and 2002.

24 5. Any party to this proceeding or any person claiming an interest in
25 the subject real property may request that the Court order a private sale of
26 the subject real property pursuant to Title 28, United States Code, Section
27 2001(b). Any such motion shall be filed within 20 days after entry of this
28 judgment. Any motion under Section 2001(b) shall set forth with

1 particularity (a) the nature of the moving party's interest in the subject real
2 property, (b) the reasons why the moving party believes that a private sale
3 would be in the best interests of the United States of America and any other
4 claimant involved herein, (c) the names of three proposed appraisers and a
5 short statement of their qualifications, and (d) a proposed order stating the
6 terms and conditions of the private sale. Any such motion shall comply with
7 Rule 7 of the Local Rules of the District Court for the Central District of
8 California.

9 6. The Area Director, or the PALS, is ordered to sell the subject real
10 property if it does not become the subject of a motion pursuant to the
11 preceding paragraph, in accordance with Title 28, United States Code,
12 Section 2001(a) and 2002. The subject real property shall be sold at a public
13 sale to be held at the Los Angeles County Courthouse as follows:

14 a. The PALS shall announce the date and time of the sale.

15 b. Notice of the sale shall be published once a week for at least four
16 consecutive weeks prior to the sale in at least one newspaper regularly
17 issued and of general circulation in Los Angeles County, California. The
18 notice shall describe the property by its street address and legal description
19 and shall contain the terms and conditions of sale as set out herein.

20 c. The terms and conditions of sale shall be as follows:

21 i. A minimum bid determined by reference to the current fair
22 market value shall be required. The minimum bid shall be 75% of the
23 current fair market value as determined by an appraisal of the subject
24 property by the PALS. The terms of sale as to all persons or parties
25 bidding shall be by money order or by certified or cashier's check

26 ii. The PALS shall set the minimum bid. If the minimum bid is
27 not met or exceeded, the PALS may, without further permission of this
28

1 Court, and under the terms and conditions in this order of sale, hold a
2 new public sale, if necessary, and reduce the minimum bid.

3 iii. At the time of the sale, the successful bidder shall be required
4 to deposit with the PALS, by money order or by certified or cashier's
5 check payable to the United States District Court for the Central
6 District of California, a deposit equal to twenty percent (20%) of the
7 bidder's total bid immediately upon the property being struck off and
8 awarded to such bidder as the highest and best bidder.

9 iv. The successful bidder shall remit the remaining eighty percent
10 (80%) of said purchase price to be paid on or before 5:00 p.m., within
11 three (3) business days of the date of sale by money order or by certified
12 or cashier's check payable to the United States District Court for the
13 Central District of California.

14 v. The money order or certified or cashier's check payable to the
15 United States District Court for the Central District of California shall
16 be given by the successful bidder to the PALS who will deposit the
17 funds with the Clerk of this Court.

18 vi. Should the successful bidder fail to comply with the terms of
19 the sale, such bidder shall be liable to the United States for twenty
20 percent (20%) of the value of the property as a penalty. The Clerk shall
21 distribute the 20% penalty as directed by the PALS by check made to
22 the "United States Treasury" to be applied toward payment of said
23 penalty. Payment of said penalty shall not be a credit on the judgment
24 of the United States. The subject property shall again be offered for
25 sale under the terms and conditions of this order for sale or, in the
26 alternative, sold to the second highest bidder.

1 d. The Clerk of the District Court is directed to accept the proceeds of
2 the sale and deposit it into the Court's registry for distribution pursuant to
3 further order of the Court.

4 e. Upon selling the subject property, the United States of America shall
5 prepare and file with this Court an application to confirm sale and direct
6 distribution of sale proceeds, which will set forth an accounting and report of
7 sale for the subject property. The sale of the subject property shall be subject
8 to confirmation by this Court. The application to confirm sale and direct
9 distribution of sale proceeds shall be filed within thirty (30) days from the
10 date of such sale. If no objections have been filed in writing in this cause
11 with the Clerk of the Court within fifteen (15) days of the date of sale, the
12 sale shall be confirmed by the Court without necessity of motion. On
13 confirmation of the sale, the Court will direct the Internal Revenue Service
14 to execute and deliver its deed conveying the subject property to the
15 purchaser. On confirmation of the sale, all interests in, liens against, or
16 claims to the subject property that are held or asserted by all parties to this
17 action are discharged and extinguished.

18 7. Possession of the property sold shall be yielded to the purchaser
19 upon the production of the certificate of sale and deed; and if there is a
20 refusal to so yield, a writ of assistance may, without further notice, be issued
21 by the Clerk of this Court to compel delivery of the property sold to the
22 purchaser.

23 8. Until possession of the subject property is yielded to the
24 purchaser of the property, Mary Derparseghian:

- 25 a. Shall take all reasonable steps necessary to preserve the subject
26 property (including all buildings, improvements, fixtures, and
27 appurtenances on the property) in its current condition including
28

1 maintaining a fire-and-casualty insurance policy on the subject
2 property;

3 b. Shall timely pay all real property taxes, mortgage payments,
4 homeowners association dues (if any), and insurance premiums;

5 c. Shall neither commit waste against the property or allow or cause
6 anyone else to do so; and

7 d. Shall neither do any that tends to reduce the value or
8 marketability of the property or allow or cause anyone else to do
9 so.

10 9. After the Court confirms the sale, and by Order on the application
11 made by the United States of America as to the specific amounts at issue, the
12 sale proceeds deposited with the Clerk of this Court shall be applied to the
13 following items in the order specified:

14 a. First, to the United States for the costs of the sale;

15 b. Second, to the Los Angeles County Tax Collector toward satisfaction
16 of any outstanding real property tax liens;

17 c. Third, as set forth in the following order of priority toward
18 satisfaction of the outstanding interests in the Pasadena property:

19 Entity	Tax year	Assessment	Date recorded
20		Date	
21			
22 IRS	2004	Nov. 28, 2005	Nov. 9, 2006
23 IRS	2005	Nov. 27, 2006	Nov. 7, 2008
24 IRS	2006	Nov. 26, 2007	Nov. 7, 2008
25 IRS	2007	Nov. 17, 2008	Jan. 28, 2009
26 IRS	2008	Nov. 16, 2009	May 13, 2010
27 IRS	2009	Nov. 22, 2010	Jan. 18, 2011
28			

1	IRS	2010	Nov. 12, 2012	Feb. 25, 2013
2	IRS	2011	Nov. 19, 2012	Feb. 25, 2013
3	FTB	2011		March 13, 2013
4	Seneca	Not applicable	Not applicable	July 14, 2014
5	Mortgage			
6	Servicing,			
7	LLC, or its			
8	successor in			
9	interest			
10	FTB	2010	Nov. 20, 2013	Oct. 6, 2014
11	FTB	2012	Nov. 20, 2013	Oct. 6, 2014
12	IRS	2012	Dec. 23, 2013	July 28, 2014
13	IRS	2013	June 23, 2014	July 28, 2014
14	FTB	2013	Nov. 18, 2014	Jan. 14, 2015
15	FTB	2014	July 14, 2015	Jan. 5, 2016
16	IRS	2014	July 20, 2015	August 13, 2015

17
18
19
20
21
22
23
24
25
26
27
28


10. The remainder, if any, shall be paid to Mary Derparseghian.

11. Any sale by the Area Director pursuant to this judgment shall be free and clear of any liens and encumbrances held by any party to this action including the United States of America; Mary Derparseghian aka Mary Der- Parseghian aka Mary Der Parseghian; MDP Family Trust, Dated September 27, 2011; Kinecta Federal Credit Union; Seneca Mortgage Servicing, LLC, and its successor in interest; First Technology Federal Credit Union; and the State of California Franchise Tax Board.

1 12. The Court hereby retains jurisdiction of this action for the
2 purpose of making proper distributions of the proceeds of the sale and
3 resolving any disputes concerning the application to confirm sale and direct
4 distribution of sale proceeds.

5 IT IS SO ORDERED.

6
7 DATED: April 5, 2017

8 
9 _____
10 ANDRÉ BIROTTE JR.
11 UNITED STATES DISTRICT JUDGE

12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
cc: Fiscal