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 10 UNITED STATES DISTRICT COURT  
 11 CENTRAL DISTRICT OF CALIFORNIA  
 12 WESTERN DIVISION

<p>13 UNITED STATES OF AMERICA,          14 Plaintiff,          15 v.          16 KENTON CAMPBELL, et al.,          17 Defendants.</p>	<p>) Case No. EDCV 09-00469-ERW          ) (OPx)          )          ) AMENDED JUDGMENT:          ) (1) AGAINST DEFENDANTS KENTON          ) CAMPBELL AND AMPARO CAMPBELL          ) FOR UNPAID FEDERAL INCOME          ) TAXES FOR THE YEARS 1994-1997          ) AND 2000-2002; AND (2)          ) FORECLOSING FEDERAL TAX LIENS          ) AND ORDER OF SALE OF REAL          ) PROPERTY LOCATED AT 26701          ) FARRELL STREET, SUN CITY,          ) CALIFORNIA</p>
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 21 Plaintiff United States of America's Motion for Summary  
 22 Judgment to reduce tax assessments to judgment and foreclose  
 23 federal tax liens having been granted on September 3, 2010,

24 IT IS HEREBY ORDERED , ADJUDGED, AND DECREED that:

25 ***Reduce Assessments to Judgment***

26 Defendants Kenton Campbell and Amparo Campbell are jointly  
 27 and severally personally liable and indebted to the United  
 28 States of America for unpaid federal income taxes, interest,

1 penalties and lien fees, plus accrued interest from the  
2 respective dates of assessment, for the taxable years 1994  
3 through 1997, inclusive, and 2000 through 2002, inclusive, in  
4 the amount of \$69,051, as of March 31, 2010, plus interest  
5 accruing after March 31, 2010, as permitted by law, until such  
6 obligation is paid in full.

7 ***Foreclosure of Federal Tax Liens***

8 1. Defendants Kenton and Amparo Campbell are the 100%  
9 owners of the real property located at, and commonly referred to  
10 as, 26701 Farrell Street, Sun City (hereafter the "Farrell  
11 Property"), in the County of Riverside, California, and legally  
12 described as:

13 Lot 29 of Tract No. 6212-1, as Shown By Map on File in Book  
14 87, Pages 1,2,3 and 4 of Maps, Records of Riverside County,  
15 California.

16 2. Defendants Kenton and Amparo Campbell acquired an  
17 interest in the Farrell Property on October 1, 2001, by grant  
18 deed from Virginia Campbell, as grantor, to Kenton and Amparo  
19 Campbell, as joint tenants, recorded in the Riverside County  
20 Recorder's Office, Riverside, California.

21 3. On various dates, a delegate of the Secretary of the  
22 Treasury made assessments of delinquent federal income taxes,  
23 penalties, and interest against defendants Kenton and Amparo  
24 Campbell for each of the taxable years 1994 through 1997 and  
25 2000 through 2002.

26 4. Pursuant to 26 U.S.C. § 6321, by reason of the  
27 tax assessments made by the Internal Revenue Service against  
28 defendants Kenton and Amparo Campbell, federal tax liens arose

1 in favor of the United States and attached to all property and  
2 rights to property, real and personal, belonging to defendants  
3 Kenton and Amparo Campbell.

4 5. As of March 31, 2010, defendants Kenton and Amparo  
5 Campbell are indebted to the United States for unpaid income  
6 taxes, penalties and interest for the years 1994 through 1997,  
7 and 2000 through 2002 in the amount of \$69,051, plus interest  
8 accruing thereafter.

9 6. The federal tax liens have continued to the present  
10 without interruption, and have not been released or discharged.

11 7. The Farrell Property is ordered to be sold by the Area  
12 Director of the Internal Revenue Service, Los Angeles,  
13 California, District (hereinafter "Area Director"), or his  
14 delegate, in accordance with the provisions of Title 28, United  
15 States Code, Sections 2001 and 2002, to satisfy those liens.

16 8. The sale of the Farrell Property shall be free and  
17 clear of the interests of all parties in the suit.

18 9. Any party to this proceeding or any person claiming an  
19 interest in the subject real property may move the Court,  
20 pursuant to Title 28, United States Code, Section 2001(b), for  
21 an order for a private sale of the subject real property. Any  
22 such motion shall be filed within twenty (20) days of the date  
23 of this Order and shall set forth with particularity (a) the  
24 nature of the moving party's interest in the subject real  
25 property, (b) the reasons why the moving party believes that a  
26 private sale would be in the best interests of the United States  
27 of America and any other claimant involved herein, (c) the names  
28 of three proposed appraisers and a short statement of their

1 qualifications, and (d) a proposed form of order stating the  
2 terms and conditions of the private sale; and

3 10. The Area Director, or his delegate, ("Area Director"  
4 or "IRS") is ordered to sell the subject real property if it  
5 does not become the subject of a motion pursuant to the  
6 preceding paragraph, in accordance with Title 28, United States  
7 Code, Sections 2001(a) and 2002. The property shall be sold by  
8 the Internal Revenue Service at a public sale to be held either  
9 at the courthouse of the county or city in which the Farrell  
10 Property is located or on the Farrell Property's premises.

11 a. Notice of the sale shall be published once a week for  
12 at least four (4) consecutive weeks prior to the sale in at  
13 least one newspaper regularly issued and of general  
14 circulation in Riverside County, California, and, at the  
15 discretion of the Area Director or his delegate, by any  
16 other notice that the Area Director or his delegate deems  
17 appropriate. Said notice shall describe the property by  
18 its legal description, and shall contain the terms and  
19 conditions of sale as set out herein.

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

21 i. The Area Director, or his delegate, shall appraise  
22 the current fair market value of the property (appraised  
23 value).

24 ii. The minimum bid shall be 75% of the appraised  
25 value. If the minimum bid is not met or exceeded, the Area  
26 Director, or his delegate may, without further permission  
27 of this Court, and under the terms and conditions in this  
28 order of sale, hold a new public sale, if necessary, and

1 reduce the minimum bid.

2           iii. World Saving Bank (now known as Wachovia Mortgage  
3 FSB, a division of Wells Fargo Bank, N.A., and referred to  
4 herein as "Wachovia") may bid a credit against its lien  
5 interest in the subject property as set forth herein,  
6 without tender of cash.

7           iv. The United States of America may bid a credit  
8 against its liens and interest thereon, costs, and  
9 expenses, without tender of cash, except that if the  
10 property is sold to the United States of America pursuant  
11 to such credit bid, before taking title to the property the  
12 United States must satisfy the lien claim of Wachovia as  
13 set forth herein, by paying the amount of such lien claim.

14           v. The terms of sale as to all other persons or  
15 parties bidding shall be by cash, money order, or by  
16 certified or cashier's check ("Cash") payable to the Clerk  
17 of the United States District Court for the Central  
18 District of California. The successful bidder shall be  
19 required to deposit with the IRS cash equal to between five  
20 (5) and twenty (20) percent of the minimum bid as specified  
21 in the published Notice of Sale immediately upon the prop-  
22 erty being struck off and awarded to such bidder as the  
23 highest and best bidder. Before being permitted to bid at  
24 the sale, potential bidders shall display to the IRS proof  
25 that they are able to comply with this requirement. No  
26 bids will be accepted from any person(s) who have not  
27 presented proof that, if they are the successful  
28 bidders(s), they can make the deposit required by this

1 order of sale.

2 vi. The successful bidder(s) shall pay the balance of  
3 the purchase price for the Farrell Property within sixty  
4 (60) days following the date of the sale. The certified or  
5 cashier's check payable to the United States District Court  
6 for the Central District of California shall be given to  
7 the IRS who will deposit the funds with the clerk of this  
8 Court. If the bidder fails to fulfill this requirement,  
9 the deposit shall be forfeited and shall be applied to  
10 cover the expenses of the sale, with any amount remaining  
11 to be applied to the liabilities of Kenton and Amparo  
12 Campbell at issue herein.

13 vii. The Clerk shall distribute the deposit as  
14 directed by the IRS by check made to the "United States  
15 Treasury." The Farrell Property shall be again offered for  
16 sale under the terms and conditions of this order of sale  
17 or, in the alternative, sold to the second highest bidder.

18 viii. The Clerk of the District Court is directed to  
19 accept the proceeds of the sale and deposit it into the  
20 Court's registry for distribution pursuant to further Order  
21 of this Court.

22 ix. The sale of the Property shall be subject to  
23 confirmation by this Court. On confirmation of the sale,  
24 the Internal Revenue Service shall execute and deliver its  
25 deed conveying the Property to the purchaser. On  
26 confirmation of the sale, all interests in, liens against,  
27 or claims to, the Farrell Property that are held or  
28 asserted by all parties to this action are discharged and

1 extinguished.

2 x. The sale of the Farrell Property is ordered  
3 pursuant to 28 U.S.C. § 2001, and is made without right of  
4 redemption.

5 11. Until the Property is sold, Kenton and Amparo Campbell  
6 shall take all reasonable steps necessary to preserve the  
7 Farrell Property (including all buildings, improvements,  
8 fixtures and appurtenances on the property) in its current  
9 condition including, without limitation, maintaining a fire and  
10 casualty insurance policy on the Farrell Property. They shall  
11 neither commit waste against the Farrell Property nor cause or  
12 permit anyone else to do so. They shall neither do anything  
13 that tends to reduce the value or marketability of the Farrell  
14 Property nor cause or permit anyone else to do so. The  
15 Campbells shall not record any instruments, publish any notice,  
16 or take any other action (such as running newspaper  
17 advertisements, posting signs, or making internet postings) that  
18 may directly or indirectly tend to adversely affect the value of  
19 the Farrell Property or that may tend to deter or discourage  
20 potential bidders from participating in the public auction, nor  
21 shall they cause or permit anyone else to do so.

22 12. Upon selling the subject real property, the Area  
23 Director, or his delegate, shall prepare and file with this  
24 Court an accounting and report of sale and shall give to the  
25 purchaser a Certificate of Sale containing the description of  
26 the property sold and the price paid. The accounting and report  
27 of sale shall be filed within ten (10) days from the date of  
28 sale. If no objections have been filed in writing in this cause

1 with the Clerk of the Court, within fifteen (15) days of the  
2 date of sale, the sale shall be confirmed without necessity of  
3 motion, and the Area Director shall be directed by the Clerk of  
4 the Court to execute and deliver his deed to said purchaser.

5 13. Possession of the property sold shall be yielded to  
6 the purchaser upon the production of the Certificate of Sale and  
7 Deed; and if there is a refusal to so yield, a Writ of  
8 Assistance may, without further notice, be issued by the Clerk  
9 of this Court to compel delivery of the property sold to the  
10 purchaser.

11 14. After the Court confirms the sale, the sale proceeds  
12 deposited with the Clerk of this Court should be applied to the  
13 following items, in the order specified:

14 i. First, to the United States Treasury for the  
15 expenses of the sale, including any expenses incurred to  
16 secure or maintain the property pending sale and  
17 confirmation by the Court.

18 ii. Second, to Riverside County or other local taxing  
19 authority for unpaid real property taxes and other local  
20 assessments due and owing, as secured against the subject  
21 real property on the date of sale;

22 iii. Third, to Wachovia in satisfaction of its  
23 secured claim; and

24 iii. Third, to the United States of America (Internal  
25 Revenue Service) toward full or partial satisfaction of the  
26 federal tax assessments made against defendants Kenton and  
27 Amparo Campbell for the taxable years 1994 through 1997,  
28 inclusive, and 2000 through 2002, inclusive, including all

1 accrued statutory penalties, additions, and interest, until  
2 fully paid.

3 15. After making the aforesaid payments, any remaining  
4 sale proceeds shall be held in the Court's registry for  
5 distribution under further order of this Court.

6 16. The Court hereby retains jurisdiction of this action  
7 for the purpose of making proper distribution of any surplus of  
8 the proceeds of sale, pursuant to the Area Director's Accounting  
9 and Report of Sale.

10  
11 DATED: October 13, 2010 E. Richard Webber  
12 Senior, E. RICHARD WEBBER  
13 United States District Judge

14 Presented By:

15 ANDRÉ BIROTTE JR.  
16 United States Attorney  
17 SANDRA R. BROWN  
18 Assistant United States Attorney  
19 Chief, Tax Division

20 /s/  
21 THOMAS D. COKER  
22 Assistant United States Attorney

23 Attorneys for the United States of America  
24 United States v. Campbell, et al.,  
25 EDCV 09-00469-ERW; Judgment and Order of  
26 Sale of Real Property  
27  
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