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8 IN THE UNITED STATES DISTRICT COURT  
 EASTERN DISTRICT OF CALIFORNIA

9 UNITED STATES OF AMERICA

10 Plaintiff,

11 v.

12 JOHN L. CABRAL, JANET M. CABRAL,  
 13 STATE OF CALIFORNIA  
 FRANCHISE TAX BOARD, STATE OF  
 14 CALIFORNIA EMPLOYMENT  
 DEVELOPMENT DEPARTMENT,  
 15 SAN JOAQUIN VALLEY HAY  
 GROWERS ASSOCIATION, C. L.  
 16 BRYANT, INC., DISCOVER BANK,  
 NATIONAL CREDIT ACCEPTANCE,  
 17 INC., COUNTY OF MERCED, DCSS

18 Defendants.

Civil No. 1:07-CV-1741 OWW DLB

**AMENDED ORDER CONFIRMING  
 JUDICIAL SALE AND DISTRIBUTION  
 OF PROCEEDS**

19  
 20 On April 28, 2010, the Court entered an Order of Judicial Sale in this case.  
 21 (Docket No. 113). The Order directed the Internal Revenue Service to sell property of  
 22 the Judgment debtors John Cabral and Janet Cabral and report the sale to the Court.  
 23 The Order permitted the sale of the property commonly known as 3500 South Walnut  
 24 Road and 3509 Soderquist Road, Turlock, California, and more particularly described  
 as follows:

25 THE NORTH 660 FEET OF THE SOUTH 1230 FEET OF THE  
 26 FOLLOWING TWO PARCELS:

27 PARCEL NO. 1.

28

1 BEGINNING AT THE NORTHWEST CORNER OF SECTION 34, TOWNSHIP 5  
2 SOUTH, RANGE 10 EAST MOUNT DIABLO BASE AND MERIDIAN; THENCE SOUTH  
3 1° 30' EAST 16.5 FEET; THENCE NORTH 89° EAST 16.5 EAST TO POINT OF  
4 BEGINNING; THENCE NORTH 89° EAST 814.5 FEET ALONG RIGHT OF WAY OF  
5 LATERAL CANAL NO. 5 OF TURLOCK IRRIGATION DISTRICT; THENCE SOUTH  
6 86° EAST 100 FEET ALONG SAID RIGHT OF WAY; THENCE SOUTH 78° 30' EAST  
200 FEET ALONG SAID RIGHT OF WAY, THENCE SOUTH 82° 30' EAST 200 FEET  
ALONG SAID RIGHT OF WAY; THENCE SOUTH 1° 15' EAST 598.5 FEET; THENCE  
SOUTH 88° 30' WEST 1305 FEET TO A POINT 16-1/2 FEET EAST OF THE  
SECTION LINE BETWEEN SAID SECTIONS 33 AND 34; THENCE NORTH 1° 30'  
WEST 688.5 FEET TO POINT OF BEGINNING.

7 PARCEL NO. 2.

8 BEGINNING AT THE NORTHWEST CORNER OF SECTION 34, TOWNSHIP 5  
9 SOUTH, RANGE 10 EAST MOUNT DIABLO BASE AND MERIDIAN; THENCE SOUTH  
10 1° 16' EAST 705 FEET; ON SECTION LINE BETWEEN SECTIONS 33 AND 34,  
11 TOWNSHIP 5 SOUTH, RANGE 10 EAST, MOUNT DIABLO BASE AND MERIDIAN;  
12 THENCE NORTH 89° 00' EAST 16-1/2 FEET AS POINT OF BEGINNING; THENCE  
13 NORTH 89° 00' EAST 1305 FEET; THENCE SOUTH 1° 15' EAST 1277.7 FEET;  
14 THENCE SOUGH 89° 00' WEST 1304.8 FEET TO POINT 16-1/2 FEET EAST OF  
15 SECTION LINE BETWEEN SAID SECTION 33 AND 34, THENCE NORTH 1° 16'  
16 WEST PARALLEL WITH SAID SECTION LINE 1277.7 FEET TO POINT OF  
17 BEGINNING.

18 A.P.N. 044-045-056

19 The United States has reported, and the Court so finds, that the sale was  
20 publicized in accordance with 28 U.S.C. § 2001 and properly conducted, on June 22,  
21 2010, at 11:00 a.m., at the Stanislaus County Courthouse. The successful bidder,  
22 Jesus Gonzalez Valencia, (the "purchaser") bid \$212,000 (the "purchase price") for the  
23 Cabral Ranch, as identified in the Amended Order of Judicial Sale, entered April 28,  
24 2010, in this case. The purchaser has fully paid the purchase price to the IRS Property  
25 Appraisal and Liquidation Specialist, who then deposited the funds to the Court. The  
26 United States seeks an Order confirming the sale and directing the Clerk to distribute  
27 the sale proceeds.

28 Counsel for the United States and the remaining Creditors have previously  
stipulated to the priority of the liens at issue. The federal tax liens stipulated as ranking  
in the tenth through twelfth positions, as reduced to judgment in this case, are sufficient

1 to exhaust the remaining proceeds.

2 In accordance with the foregoing, and for good cause shown,

3 IT IS ORDERED THAT the sale on June 22, 2010, of the Cabral Ranch was  
4 properly conducted and no objection was filed. The sale is hereby confirmed.

5 IT IS FURTHER ORDERED THAT the Internal Revenue Service is authorized to  
6 execute and deliver to the purchaser a Certificate of Sale and Deed conveying the  
7 Cabral Ranch to him or to his assignee.

8 IT IS FURTHER ORDERED THAT, on delivery of the Certificate of Sale and  
9 Deed, all interests in, liens against, or claims to the Cabral Ranch that are held or  
10 asserted in this action by the plaintiff or any of the defendants are discharged. On  
11 delivery of the Certificate of Sale and Deed, the Cabral Ranch shall be free and clear of  
12 the interests of defendants John Cabral; Janet Cabral; National Credit Acceptance, Inc.;  
13 Discover Bank; State of California Franchise Tax Board; State of California Franchise -  
14 EDD; County of Merced; C.L. Bryant, Inc.; and the San Joaquin Valley Hay Growers  
15 Association.

16 IT IS FURTHER ORDERED THAT possession of the property sold shall be  
17 yielded to the purchaser upon the production of a copy of the Certificate of Sale and  
18 Deed; and if there is a refusal to so yield, a Writ of Assistance may, without further  
19 notice, be issued by the Clerk of this Court to compel delivery of the Cabral Ranch to  
20 the purchaser.

21 IT IS FURTHER ORDERED THAT the Clerk shall distribute the funds on deposit  
22 in this case as follows:

23 a. First, by check made payable to the "Stanislaus County Tax Collector" in the  
24 amount of \$9,482.62 for delinquent property taxes for 2008 and 2009, mailed to:

25 Gordon B. Ford, Stanislaus County Tax Collector  
26 P.O. Box 859  
27 Modesto, CA 95353  
28

1           b. Second, by check made payable to the "Internal Revenue Service" in the  
2 amount of \$1,325.34 for costs of sale, mailed to:

3                   Hallie Lipscomb,  
4                   Property Appraisal & Liquidation Specialist  
5                   IRS, SA-5209  
6                   4330 Watt Avenue  
7                   Sacramento, CA 95821

8           c. Third, by check made payable to the "Internal Revenue Service" in the  
9 amount of \$11,629.07 for the unpaid Form 941 liabilities of John Cabral, mailed to:

10                   Office of Review, Tax Division  
11                   P.O. Box 310  
12                   Ben Franklin Station  
13                   Washington, D.C. 20044

14           d. Fourth, by check made payable to the "Franchise Tax Board" in the amount of  
15 \$55,031.70 for unpaid California income tax of John and Janet Cabral, mailed to:

16                   Molly Mosley  
17                   Deputy Attorney General  
18                   State of California  
19                   PO Box 944255  
20                   1300 I Street, Suite 125  
21                   Sacramento, CA 94244-2550

22           e. Fifth, by check made payable to the "San Joaquin Valley Hay Growers  
23 Association" in the amount of \$101, 450.00 for its judgment lien against John Cabral,  
24 mailed to:

25                   Dennis L. Hay  
26                   Law Offices of Dennis L. Hay  
27                   P.O. BOX 745  
28                   Clements, CA 95227

29           f. Sixth, by check made payable to the "C.L. Bryant, Inc." in the amount of  
30 \$15,555.83 for its judgment lien against John Cabral, mailed to:

31                   Cathleen Cowin  
32                   2344 Tulare Street  
33                   Suite 300  
34                   Fresno, CA 93721

1           g.     Seventh, by check made payable to the "Employment Development  
2 Department" in the amount of \$7,641.57 for unpaid employment taxes, mailed to:

3                   Molly Mosley  
4                   Deputy Attorney General  
5                   State of California  
6                   PO Box 944255  
7                   1300 I Street, Suite 125  
8                   Sacramento, CA 94244-2550

9           h.     Eighth, the entire remaining balance, without reduction for registry fees,  
10 for application to the federal tax judgment debt in this case, by check made payable to  
11 the "United States Treasury," mailed to:

12                   Office of Review, Tax Division  
13                   P.O. Box 310  
14                   Ben Franklin Station  
15                   Washington, D.C. 20044

16 IT IS SO ORDERED.

17 **Dated:** September 28, 2010

18 /s/ Oliver W. Wanger  
19 UNITED STATES DISTRICT JUDGE