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Plaintiff, the United States of America, and defendant Tulare County Treasurer ("County") have jointly filed a Stipulation regarding Tulare County's interest in the real property at issue in this action. The Stipulation provides that the sale proceeds shall be distributed first to the United States to the extent of its costs and expenses of the sale, second to Tulare County to satisfy any existing Tulare County secured real property tax liens, and then the balance of such sale proceeds distributed to the United States and the remaining Defendants, who have not defaulted, in their relative priorities. The Stipulation further provides that Tulare County should be excused from further participation in this action and that Tulare County agrees to be bound by the judgment in this case.

Pursuant to the Stipulation between the parties, IT IS HEREBY ORDERED:

- (1) The Stipulation between the United States and Tulare County Treasurer is hereby approved;
- (2) If the United States succeeds in obtaining from the Court an Order of Foreclosure and Judicial Sale of the real property at issue in this action, it shall submit to the Court a proposed order of sale consistent with the terms of that Stipulation;
  - (3) The United States and County shall each bear their own costs;
- (4) Tulare County Treasurer is excused from further participation in this action.

## IT IS SO ORDERED.

DATED: October 16, 2014.

UNITED STATES DISTRICT JUDGE

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