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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

DONALD R. RICHARDSON, et al.,

Defendants.

No. 1:19-cv-0275-NONE-JLT

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS GRANTING
PLAINTIFF’S MOTION FOR DEFAULT
JUDGMENT

(Doc. Nos. 45, 46)

By way of a complaint filed February 29, 2019, the United States seeks to enforce a federal judgment lien and federal tax liens against real property located at 32712 Harmony Drive, in Bakersfield, California (“Property”), owned by judgment debtor Donald R. Richardson. (*See* Doc. Nos. 1, 45.) Richardson was served with the summons and complaint (Doc. No. 32), but failed to respond thereto. The Clerk of Court entered default against Richardson on November 13, 2020. (Doc. No. 37.) The United States moved for default judgment against Richardson on March 19, 2021. (Doc. No. 45.) Pursuant to Local Rule 302(c)(19), the motion was referred to the assigned magistrate judge.

On April 13, 2021, the magistrate judge issued findings and recommendations, finding that United States has a valid federal tax lien against the property and that the federal tax and judgment liens on the property may be foreclosed. (Doc. No. 46.) The magistrate judge

1 determined the factors set forth by the Ninth Circuit in *Eitel v. McCool*, 782 F.2d 1470 (9th Cir.
2 1986), weighed in favor of the entry of default judgment. (*Id.*) Therefore, the magistrate judge
3 recommended the motion for default judgment be granted. (*Id.*) The parties were given fourteen
4 days to file any objections to the recommendations. (*Id.* at 17.) To date, no objections have been
5 filed.

6 In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C) and *Britt v. Simi Valley*
7 *United School Dist.*, 708 F.2d 452, 454 (9th Cir. 1983), the court has conducted a *de novo* review
8 of the case. Having carefully reviewed the file, the court finds the findings and recommendations
9 are supported by the record and proper analysis. Accordingly,

- 10 1. The findings and recommendations dated April 23, 2021 (Doc. No. 46) are
11 adopted in full;
- 12 2. Plaintiff's motion for default judgment (Doc. No. 45) is granted;
- 13 3. The judgment lien for federal taxes against Donald R. Richardson encumbering the
14 Property shall be foreclosed; and
- 15 4. The Government shall submit an Order of Foreclosure and Judicial Sale of the
16 Property within thirty days of the date of service of this order.

17 IT IS SO ORDERED.

18 Dated: May 5, 2021

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21 UNITED STATES DISTRICT JUDGE
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