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**CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA**

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DEPUTY CLERK

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**MARJORIE E. BROCK;
JURIS TRUST COMPANY, LTD.,
TRUSTEE FOR GJB MANAGEMENT
COMPANY;
GJB MANAGEMENT COMPANY;
STATE OF CALIFORNIA
FRANCHISE TAX BOARD;
WASHINGTON MUTUAL BANK;**

Defendants.

Civil No. 2:97-CV-00766 FCD

ORDER OF JUDICIAL SALE

USA v. Brock, et al

Doc. 75

A final judgment was entered by this Court in the above-entitled action, by the stipulation of the parties, on October 2, 2001, ("Judgment," Docket No. 65), ordering that the United States' federal tax liens be foreclosed and that the subject property, described below, be sold pursuant to 28 U.S.C. § 2001.

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1 **IDENTIFICATION OF PROPERTY**

2 1. The first tract of real property which is the subject of this action is undeveloped
3 land called the Bear Mountain Property. The legal description is attached as Exhibit A
4 hereto and incorporated herein by this reference.

5 2. The second property which is the subject of this action is the "Hat Creek (Siegel)
6 Property." Its legal description is:

7 LOT 10, BLOCK B, HAT CREEK VILLAGE SUBDIVISION, FILED SEPTEMBER
8 2, 1948 IN BOOK 7 OF MAPS AT PAGE 13, SHASTA COUNTY RECORDS.

9 3. The third property which is the subject of this action is the "Hat Creek (Webb)
10 Property." Its legal description is:

11 LOT 11, BLOCK B, AS SHOWN ON THE MAP OF HAT CREEK VILLAGE
12 SUBDIVISION RECORDED IN THE OFFICE OF THE COUNTY RECORDER
13 SEPTEMBER 2, 1948 IN BOOK 7 OF MAPS AT PAGE 13, SHASTA COUNTY
14 RECORDS.

15 (Hereinafter collectively, the "Property.")

16 Accordingly, it is **ORDERED** as follows:

17 1. The United States Marshal for the Eastern District of California, his or her
18 representative, or an Internal Revenue Service Property Appraisal and Liquidation
19 Specialist ("PALS"), (hereinafter reference to the Marshall or PALS shall also refer to
20 his or her agents, officers, and representatives) is authorized and directed under 28
21 U.S.C. §§ 2001 and 2002 to offer for public sale and to sell the Property. The United
22 States may choose either the United States Marshal or a PALS to carry out the sale
23 under this Order and shall make the arrangements for any sale as set forth in this
24 Order.

25 2. The Marshal or PALS is authorized to have free access to the Property and to
26 take all actions necessary to preserve the Property, including, but not limited to,
27 retaining a locksmith or other person to change or install locks or other security devices
28 on any part of the property, until the deed to the Property is delivered to the ultimate
purchaser.

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1 3. The terms and conditions of the sale are as follows:

2 a. the sale of the Property shall be free and clear of the interests of:
3 defendants Marjorie E. Brock, Juris Trust Company, Ltd., Trustee for GJB Management
4 Company, GJB Company, the California Franchise Tax Board, and Washington Mutual
5 Bank;

6 b. the sale shall be subject to building lines, if established, all laws,
7 ordinances, and governmental regulations (including building and zoning ordinances)
8 affecting the Property, and easements and restrictions of record, if any;

9 c. the sale shall be held at the courthouse of the county or city in which
10 the Property is located, on the Property's premises, or at any other place in accordance
11 with the provisions of 28 U.S.C. §§ 2001 and 2002;

12 d. the date and time for sale are to be announced by the United States
13 Marshal or the PALS;

14 e. notice of the sale shall be published once a week for at least four
15 consecutive weeks before the sale in at least one newspaper regularly issued and of
16 general circulation in Shasta County, and, at the discretion of the Marshal or the PALS,
17 by any other notice deemed appropriate. The notice shall contain a description of the
18 property and shall contain the terms and conditions of sale in this order of sale;

19 f. The minimum bid for each parcel of the Property will be set by the
20 Internal Revenue Service. If the minimum bid is not met or exceeded, the Marshal or
21 the PALS may, without further permission of this Court, and under the terms and
22 conditions in this order of sale, hold a new public sale, if necessary, and reduce the
23 minimum bid or sell to the second highest bidder;

24 g. the successful bidder(s) shall be required to deposit at the time of the
25 same with the Marshal or the PALS a minimum of ten percent of the bid, with the
26 deposit to be made by certified or cashier's check payable to the United States District
27 Court for the Eastern District of California.

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1 Before being permitted to bid at the sale, bidders shall display to the Marshal or
2 the PALS proof that they are able to comply with this requirement. No bids will be
3 received from any person(s) who have not presented proof that, if they are the
4 successful bidders(s), they can make the deposit required by this order of sale;

5 h. the balance of the purchase price for the Property is to be paid to the
6 United States Marshall or a PALS (whichever person is conducting the sale) within 20
7 days after the date the bid is accepted, by a certified or cashier's check payable to the
8 "U.S. District Court for the Eastern District of California." If the bidder fails to fulfill this
9 requirement, the deposit shall be forfeited and shall be applied to cover the expenses of
10 the sale, including commissions due under 28 U.S.C. § 1921(c), with any amount
11 remaining to be applied to the income tax liabilities of Marjorie E. Brock at issue herein.
12 The Property shall be again offered for sale under the terms and conditions of this order
13 of sale. The United States may bid as a credit against its judgment without tender of
14 cash;

15 i. the sale of the Property shall be subject to confirmation by this Court.
16 The Marshal or a PALS shall file a report of sale with the Court, together with a
17 proposed order of confirmation of sale and proposed deed, within 20 days from the
18 date of receipt of the balance of the purchase price;

19 j. on confirmation of the sale, the Marshal or PALS shall execute and
20 deliver a deed of judicial sale conveying the Property to the purchaser;

21 k. on confirmation of the sale, all interests in, liens against, or claims to,
22 the Property that are held or asserted by all parties to this action are discharged and
23 extinguished;

24 l. on confirmation of the sale, the recorder of deeds for Shasta County,
25 California, shall cause transfer of the Property to be reflected upon that county's
26 register of title; and

27 m. the sale is ordered pursuant to 28 U.S.C. § 2001, and is made without
28 right of redemption. Each parcel may be sold separately.

1 4. Until the Property is sold, Marjorie E. Brock, and her conservator, shall take
2 all reasonable steps necessary to preserve the Property (including all buildings,
3 improvements, fixtures and appurtenances on the Property) in its current condition
4 including, without limitation, maintaining a fire and casualty insurance policy on the
5 Property. She shall neither commit waste against the Property nor cause or permit
6 anyone else to do so. They shall neither do anything that tends to reduce the value or
7 marketability of the Property nor cause or permit anyone else to do so. The defendants
8 shall not record any instruments, publish any notice, or take any other action (such as
9 running newspaper advertisements or posting signs) that may directly or indirectly tend
10 to adversely affect the value of the Property or that may tend to deter or discourage
11 potential bidders from participating in the public auction, nor shall they cause or permit
12 anyone else to do so. The provisions of this paragraph shall include 2242 Marilyn
13 Avenue, Redding, California 96002 as a portion of the Property.

14 The proceeds of the sale are to be paid to the Clerk of this Court and applied as
15 far as they shall be sufficient to the following items, in the order specified:

16 1. To the United States Marshal or the PALS (whichever person conducted the
17 sale as arranged by the United States) for the costs of the sale, including any expense
18 of maintaining the Property prior to sale;

19 2. To all taxes unpaid and matured that are owed to Shasta County for real
20 property taxes on the property;

21 3. With respect to any proceeds specifically from the Marilyn Avenue Property,
22 to Washington Mutual Bank for the outstanding unpaid balance of the note secured by
23 a deed of trust on the Marilyn Avenue property recorded March 31, 1978, in Book 1508,
24 page 194, of the official records of the Shasta County Recorder, if any, in an amount
25 according to proof;

26 4. To the United States, in partial satisfaction of the Judgment entered in this
27 case; and

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1 5. Any balance remaining after the above payments shall be held by the Clerk
2 until further order of the Court.

3 **IT IS SO ORDERED.**

4 Dated this 18th day of December, 2009.

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8 FRANK C. DAMRELL, JR
9 United States District Judge
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