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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.

Case No. 2:97-CV-00766-MCE-EFB

**ORDER GRANTING THE UNITED
STATES' MOTION FOR
CONFIRMATION OF SALE AND
DISTRIBUTION OF PROCEEDS**

The United States moves to confirm the sale of property to pay a federal tax judgment. The subject property is located at 2242 Marilyn Avenue, Redding, California 96002 (the "Marilyn Avenue Property") and its legal description follows:

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1 PARCEL 1 OF PARCEL MAP NO. 158-78, BEING A PORTION OF THE
2 SOUTH ONE-HALF OF LOT 2, BLOCK A, COCKERILL ACRES
3 SUBDIVISION AS SHOWN ON THE MAP FILED IN THE OFFICE OF
4 THE COUNTY RECORDER ON APRIL 6, 1953 IN BOOK 8 OF MAPS AT
PAGE 17, SHASTA COUNTY RECORDS, FILED DECEMBER 1, 1977 IN
BOOK 13 OF PARCEL MAPS, PAGE 146, SHASTA COUNTY
RECORDS.

5 The Court finds that the sale of the Marilyn Avenue Property was conducted by
6 the United States in compliance with 28 U.S.C. §§ 2001-2002, and that payment was
7 made and accepted in compliance with the terms of the Court's Order of Judicial Sale
8 dated June 1, 2012 (Doc. No. 81). Accordingly, the motion is **GRANTED**,¹ and,

9 **IT IS ORDERED THAT** the sales on October 18, 2012, of the Marilyn Avenue
10 Property was properly conducted. The sale is hereby confirmed.

11 **IT IS FURTHER ORDERED THAT** the Internal Revenue Service is authorized to
12 execute and deliver to the purchaser a Certificate of Sale and Deed conveying the
13 Marilyn Avenue Property property to him or to his assignee.

14 **IT IS FURTHER ORDERED THAT**, on delivery of the Certificate of Sale and
15 Deed, all interests in, liens against, or claims to the Marilyn Avenue Property that are
16 held or asserted in this action by the plaintiff or any of the defendants, or any
17 successor-in-interest to any defendant, are discharged. On delivery of the Certificate of
18 Sale and Deed, the Marilyn Avenue Property shall be free and clear of the interests of
19 the following defendants: Marjorie E. Brock, Juris Trust Company, Ltd., Trustee for GJB
20 Management Company, GJB Company, the California Franchise Tax Board, and
21 Washington Mutual Bank. The purchasers take the Marilyn Avenue Property free and
22 clear of any claim by a successor-in-interest to any of the listed defendants.

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27 ¹ Because oral argument will not be of material assistance, the Court orders this
28 matter submitted on the briefing. E.D. Cal. R. 230(g). Accordingly, the hearing on
Plaintiff's motion, currently set for January 10, 2013, is hereby vacated.

1 **IT IS FURTHER ORDERED THAT** possession of the property sold shall be
2 yielded to the purchaser upon the production of a copy of the Certificate of Sale and
3 Deed; and if there is a refusal to so yield, a Writ of Assistance may, without further
4 notice, be issued by the Clerk of this Court to compel delivery of the property to the
5 purchasers.

6 **IT IS FURTHER ORDERED THAT** the Clerk shall disburse the proceeds of the
7 sale from the Court's registry in the following manner:


8 **First**, to the United States (payable to the "Internal Revenue Service," and sent
9 to Internal Revenue Service, Attn: Hallie Lipscomb, PALS, SA-5209, 4330 Watt Avenue
10 Sacramento, CA 95821) for expenses of sale in the amount of \$556.00.

11 **Second**, to the Shasta County Tax Collector (payable to "Shasta County", and
12 sent to 1450 Court Street, No. 227, Redding, CA 96001) for unpaid property taxes, in
13 the amount of \$6,067.02.

14 **Third**, to the United States (payable to the "United States Treasury," and sent to
15 U.S. Department of Justice, Tax Division, P.O. Box 310, Ben Franklin Station,
16 Washington D.C. 20044)) for application to the judgment for unpaid federal taxes
17 against Marjorie E. Brock.

18 **IT IS SO ORDERED.**

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20 Dated: January 8, 2013

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24 MORRISON C. ENGLAND, JR., CHIEF JUDGE
25 UNITED STATES DISTRICT JUDGE
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