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**IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,	)	
	)	Civil No. 2:07-CV-02372-JAM-KJM
Plaintiff,	)	
	)	<b>ORDER GRANTING THE UNITED</b>
v.	)	<b>STATES' MOTION FOR</b>
	)	<b>CONFIRMATION OF SALE OF FAIR</b>
ELWYN S. DUBEY, and	)	<b>PINES LANE AND BUCKEYE COURT</b>
JEANNINE M. DUBEY, ET AL.,	)	<b>PROPERTIES</b>
	)	
Defendants.	)	
_____	)	

The United States moves to confirm the sale of two properties to pay a federal tax judgment. The first subject property is located at 8258 Fair Pines Lane, Garden Valley, California (herein referred to as the "Fair Pines Lane Property") and is situated in the County of El Dorado, State of California, and is more particularly described as follows:

PARCEL 4, as said parcel is shown on that certain Parcel Map entitled "A PORTION OF THE N.E. 1/4 OF THE S.W. 1/4 SECTION OF 35, T. 12 N., R. 10 E., M.D.M" filed in the office of the County Recorder of said County on November 9, 1977, in Book 18 of Parcel Maps at Page 3.

The second subject property is located at 2023 Buckeye Court, formerly known as 7498 Wentworth Springs Road, Georgetown, California (herein referred to as the "Buckeye Cabin Property") and is situated in the County of El Dorado, State of California, and is more particularly described as follows:

A portion of the Northwest quarter of Section 6, Township 12 North, Range 11 East, M.D.M., described as follows:

1 Commencing at the quarter section corner on the North boundary of Section 6, Township  
2 12 North, Range 11 East, M.D.M.; thence running South 65° 31' West 209.9 feet; thence  
3 South 72° 6' West 200 feet; thence South 66° 49' West 50 feet; thence South 51° 18'  
4 West 50 feet; thence South 37° 17' West 50 feet; thence South 34° 20' West 50 feet;  
5 thence South 37° 35' West 50 feet; thence South 45° 16' West 50 feet to the point of  
beginning of this description; South 16° 12' East 120 feet to the North line of what is  
known as Buckeye Avenue; thence South 52° 42' West 50 feet; thence North 16° 12'  
West 120 feet to the South line of the Georgetown and Lake Tahoe Highway; thence  
North 52° 42' East 50 feet to the point of beginning.

6 The Court finds that the sales of the Fair Pines Lane Property and the Buckeye Cabin  
7 Property were conducted by the United States in compliance with 28 U.S.C. §§ 2001-2002, and  
8 that payment was made and accepted in compliance with the terms of the Court's Order of  
9 Judicial Sale. (Dkt. 133). Accordingly, the motion is GRANTED, and,

10 **IT IS ORDERED THAT** the sales on November 5, 2014, of the Fair Pines Lane  
11 Property and of the Buckeye Cabin Property were properly conducted. The sales are hereby  
12 confirmed.

13 **IT IS FURTHER ORDERED THAT** the Internal Revenue Service is authorized to  
14 execute and deliver to each purchaser a Certificate of Sale and Deed conveying the property to  
15 them or their assignee.

16 **IT IS FURTHER ORDERED THAT**, on delivery of the Certificate of Sale and Deed,  
17 all interests in, liens against, or claims to the Fair Pines Lane Property and the Buckeye Cabin  
18 Property that are held or asserted in this action by the plaintiff or any of the defendants, or any  
19 successor-in-interest to any defendant, are discharged. On delivery of the Certificate of Sale and  
20 Deed, the Fair Pines Lane Property and the Buckeye Cabin Property shall be free and clear of the  
21 interests of the following defendants: Elwyn S. Dubey, Jeannine M. Dubey, Duane Woodman as  
22 Trustee for Garden Valley Investments, and the California Franchise Tax Board. The purchasers  
23

1 take the respective property free and clear of any claim by a successor-in-interest to any of the  
2 listed defendants.

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

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

9 First, to the United States – for expenses of sale in the amount of \$1,770.80, made  
10 payable to the “Internal Revenue Service,” and sent to

11 Internal Revenue Service,  
12 Attn: Hallie Lipscomb, PALS,  
13 SA-5209,4330 Watt Avenue,  
14 Sacramento, CA 95660

15 Second, to El Dorado County – (1) for unpaid real property taxes for the Fair Pines Lane  
16 Property, in the amount of \$16,712.74, made payable to the “El Dorado County Tax Collector”  
17 noting “APN 060-440-34-100” and (2) for unpaid real property taxes for the Buckeye Cabin  
18 Property, in the amount of \$1,856.99, made payable to the “El Dorado County Tax Collector”  
19 noting “APN 062-251-04-100” and both sent to the

20 El Dorado County Tax Collector  
21 360 Fair Lane,  
22 Placerville, CA 95667

23 Third, to the United States – all remaining deposited funds with interest, without  
deducting registry fees, payable to the “U.S. Department of Justice” and sent to:

Department of Justice ATTN: TAXFLU,  
P.O. Box 310 - Ben Franklin Station,  
Washington, D.C. 20044

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for application to the judgment for unpaid federal taxes against Elwyn S. Dubey and Jeannine M. Dubey.

**IT IS SO ORDERED.**

Dated: 1/13/2015

/s/ John A. Mendez  
Hon. JOHN A. MENDEZ  
U.S. District Court Judge