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

FILED

MAY 11 2015

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

BY _____
DEPUTY CLERK

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
ELWYN S. DUBEY, and)
JEANNINE M. DUBEY, ET AL.,)
)
Defendants.)
_____)

Civil No. 2:07-CV-02372-JAM-KJM

ORDER GRANTING THE UNITED STATES' MOTION FOR CONFIRMATION OF SALE OF 7481 WENTWORTH SPRINGS ROAD

The United States moves to confirm the sale of a property to pay part of a federal tax judgment. The subject property is located at 7481 Wentworth Springs Road, Georgetown, California (the "Property") in the County of El Dorado, State of California, and is more particularly described as follows:

PARCEL NO. 1:

A portion of the Southeast quarter of the Southwest quarter of Section 31, Township 13 North, Range 11 East, M.D.B.&M., and a portion of Lot 3, Section 6, Township 12 North, Range 11 East, M.D.B.&M., described as follows;

BEGINNING at the Northwest corner of the parcel herein described, being the West 1/16 corner of the Northerly line of said Section 6, a 7/8 inch drill steel in a rock mound being identical with the Northeast corner of the lands of Wesley A. Ash and Evelyn Jean Ash, as described in book 417 of Deeds, at page 237, El Dorado County Records; thence from point of beginning, along the line common to said Sections 6 and 31, North 89° 16' East 422.15 feet, a 3/4 inch capped iron pipe; thence leaving said line common to

1 Sections 6 and 31, North 00° 44' West 34.67 feet to a 3/4
2 inch capped iron pipe set in a fence line; thence along said
3 fence North 67° 29' East 140.06 feet to a similar pipe, the
4 Northeast corner; thence South 29° 14' 30" East 90.90 feet
5 to a similar pipe; thence continuing South 29° 14' 30" East
6 7.70 feet to a point on the line common to said Sections 6
7 and 31; thence continuing South 29° 14' 30" East 283.76
8 feet, the Southeast corner a 1-1/2 inch iron pipe in a fence
9 line on the Northerly side of the Georgetown-Wentworth
10 Springs County Road No. 63; thence along the Northerly
11 side of said road (4 courses) along a curve to the right with a
12 radius of 218.3 feet, through an angle of 53° 54' a chord
13 distance of 197.89 feet which bears South 73° 00' West;
14 thence North 80° 03' West (Record N. 81o 41' W.) 181.80
15 feet; thence along a curve to the left with a radius of 280
16 feet, through an angel of 42° 56' a chord distance of 204.94
17 feet which bears South 78° 29' West; thence South 57° 01'
18 West (Record S. 55° 23' W.) 160.00 feet, the Southwest
19 corner, a 7/9 inch drill steel set in a rock mound, on the
20 Northerly side of said road being the Southeast corner of
21 said lands of Wesley A. Ash and Evelyn Jean Ash; thence
22 leaving the Northerly side of said road and along the
23 Easterly boundary of said lands of Wesley A. Ash and
Evelyn Jean Ash, North 05° 00' West, 395.97 feet (Record
395.69 feet) to the point of beginning.

SAVING AND EXCEPTION THEREFROM all that portion
lying within said Section 31, and more particularly described
as follows;

BEGINNING at the Southwest corner, a point on the Section
line common to said Sections 6 and 31, from whence the
West 1/16th corner of said Section 6 bears South 89° 16'
West 422.15 feet; thence from said point of beginning being
marked by a 3/4 inch capped iron pipe, North 00° 44' West
34.67 feet to a 3/4 inch capped iron pipe set in a fence line;
thence along said fence North 67° 29' East 140.06 feet to a
similar pipe; thence South 29° 14' 30" East 90.90 feet to a
similar pipe; thence continuing South 29° 14' 30" East 7.70
feet to a point on the line common to said Sections 6 and 31;
thence along said Section Line South 80° 16' West 177.14
feet to the point of the beginning.

According to a survey by Harvey L. Butler, LS. 2725 on April
26, 1960.

1 PARCEL NO. 2:

2 A portion of the Southeast quarter of the Southwest quarter
3 of Section 31, Township 13 North, Range 11 East,
4 M.D.B.&M., described as follows;

5 BEGINNING at the Southwest corner of the parcel herein
6 described, a 3/4 inch capped iron pipe set on the Southerly
7 boundary of said Section 31 from which the West 1/16
8 corner on the North line of Section 6, Township 12 North.,
9 Range 11 East M.D.B.&M., a 7/8 inch drill steel in a rock
10 mound, said point being the Northeast corner of that certain
11 tract of land conveyed to Wesley A. Ash and Evelyn Jean
12 Ash, as recorded in Book 417 of Deeds, at Page 237, El
13 Dorado County Records, Bears South 89° 16' West, 422.15
14 feet; thence from point of beginning, North 00° 44' West,
15 34.67 feet to a 3/4 inch capped iron pipe set in a fence line;
16 thence along said fence North 67° 29' East 140.06 feet to a
17 similar pipe; thence South 29° 14' 30" East 7.70 feet to a
18 point on the Southerly boundary of said Section 31, thence
19 along the Southerly boundary of Section 31, South 89° 16'
20 West 177.14 feet to the point of beginning

21 According to a survey by Harvey L. Butler, LS. 2725 on April
22 26, 1960.

23 The Court finds that the sales of the Property was conducted by the United
States in compliance with 28 U.S.C. §§ 2001-2002, and that payment was made and
accepted in compliance with the terms of the Court's Order of Judicial Sale. (Doc. 133).
Accordingly, the motion is GRANTED, and,

IT IS ORDERED THAT the sales on March 12, 2015, of the Property was
properly conducted. The sale to purchasers Bruce P. Hanlon and Jannice P. Hanlon is
hereby confirmed.

IT IS FURTHER ORDERED THAT the Internal Revenue Service is authorized to
execute and deliver to the purchasers a Certificate of Sale and Deed conveying the
property to them or their assignee.

1 **IT IS FURTHER ORDERED THAT**, on delivery of the Certificate of Sale and
2 Deed, all interests in, liens against, or claims to the Property that are held or asserted in
3 this action by the plaintiff or any of the defendants, or any successor-in-interest to any
4 defendant, are discharged. On delivery of the Certificate of Sale and Deed, the
5 Property shall be free and clear of the interests of the following defendants: Elwyn S.
6 Dubey, Jeannine M. Dubey, Duane Woodman as Trustee for Garden Valley
7 Investments, and the California Franchise Tax Board. The purchasers take the
8 respective property free and clear of any claim by a successor-in-interest to any of the
9 listed defendants.

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

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

17 First, to the United States – for expenses of sale in the amount of \$2,737.90,
18 made payable to the "Internal Revenue Service," and sent to

19 Internal Revenue Service,
20 Attn: Hallie Lipscomb, PALS,
 SA-5209,4330 Watt Avenue,
21 Sacramento, CA 95660

22 Second, to El Dorado County, for unpaid real property taxes for the Property, in
23 the amount of \$12,276.88, made payable to the "El Dorado County Tax Collector"
noting "7481 Wentworth Springs Road" and sent to the

1 El Dorado County Tax Collector
2 360 Fair Lane,
3 Placerville, CA 95667

3 Third, to the United States, all remaining deposited funds with interest, without
4 deducting registry fees, payable to the "U.S. Department of Justice" and sent to:

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

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

9 **IT IS SO ORDERED.**

10
11 Dated: May 11, 2015


12 Hon. JOHN A. MENDEZ
13 U.S. District Court Judge