

1 the first quarter of 2000, a refund to which he was not entitled, with fraudulent intent.
2 ECF 319.

3 The parcel of real property at issue is located at 189 Connors Avenue, Chico,
4 California 95926 (herein referred to as the "Property" or "189 Connors Avenue"), in the
5 County of Butte, State of California, and is more particularly described as follows:
6

7 A PORTION OF LOT 12, AS SHOWN ON THAT CERTAIN MAP ENTITLED,
8 "CONNORS SUBDIVISION IN RANCHO ARROYO CHICO, NEAR CHICO,
9 CALIFORNIA" WHICH MAP WAS RECORDED IN THE OFFICE OF THE
10 RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON MAY
11 10, 1948, IN BOOK 16 OF MAPS, AT PAGE(S) 22, AND MORE PARTICULARLY
12 DESCRIBED AS FOLLOWS:

13 BEGINNING AT THE MOST WESTERLY CORNER OF LOT 12; THENCE
14 NORTH 52 DEG. 38' EAST ALONG THE NORTHWESTERLY LINE OF SAID
15 LOT 12, A DISTANCE OF 75 FEET TO A POINT; THENCE SOUTH 37 DEG. 22'
16 EAST A DISTANCE OF 170 FEET TO A POINT IN THE SOUTHEASTERLY
17 LINE OF LOT 12; THENCE SOUTH 52 DEG. 33' WEST ALONG THE
18 SOUTHEASTERLY LINE OF SAID LOT 12, A DISTANCE OF 75 FEET TO A
19 POINT AT THE MOST SOUTHERLY CORNER OF SAID LOT 12; THENCE
20 NORTH 37 DEG. 22' WEST ALONG THE SOUTHWESTERLY LINE OF SAID
21 LOT 12, A DISTANCE OF 170 FEET TO THE POINT OF BEGINNING.

22 APN 006-072-004

23 In accordance with the foregoing, and for good cause shown, the Clerk is directed to
24 enter judgment as follows:

25 JUDGMENT

- 26 1. James O. Molen is indebted to the United States in the amount of
27 \$192,106.29 for unpaid federal employment tax (Form 941) for the taxable
28 periods including all quarters of 2000, 2001, 2002, 2003, the first and fourth
quarters of 2004; and in the amount of \$4,842.40 for unpaid federal
unemployment tax (Form 940) for the taxable years ending December 31,
2001, 2002, 2003, and 2004; and in the amount of \$5,920.67 for frivolous

1 return penalties for the taxable years ending December 31, 1997, through and
2 including 2004; all plus interest according to 28 U.S.C. § 1961(c) and 26
3 U.S.C. §§ 6601, 6621(a)(2), from May 8, 2014, until the judgment is paid. See
4 ECF No. 172 at 18; ECF No. 174 at 2.

- 5
6 2. Sandra L. Molen is indebted to the United States in the amount of \$3,918.11
7 for frivolous return penalties for the taxable periods ending December 31,
8 1998, through and including 2004, plus interest according to 28 U.S.C. §
9 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2), from May 8, 2014, until the
10 judgment is paid. See id.
- 11
12 3. The James Orbin Molen Limited Partnership is indebted to the United States in
13 the amount of \$14,761.17 for unpaid federal employment tax (Form 941) for
14 the second and fourth quarter of 2005 and all quarters of 2006; and in the
15 amount of \$4,627.88 for unpaid federal unemployment tax (Form 940) for the
16 taxable years ending December 31, 2005, and 2006; all plus interest
17 according to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2), from
18 May 8, 2014, until the judgment is paid. See id.
- 19
20 4. Judgment by default is entered in favor of the United States and against
21 defendant James O. Molen sustaining the fraud penalty assessed for the first
22 quarter of 2000. James O. Molen filed a refund request for employment taxes,
23 a refund to which he was not entitled, with fraudulent intent. ECF No. 319.
- 24
25 5. Judgment by default is entered in favor of the United States and against
26 defendants Black Hole Adventures, a family trust, (“Black Hole Trust”) and
27 against the James Orbin Molen Limited Partnership (“Molen LP”). The Black
28 Hole Trust and the Molen LP are nominees of James O. Molen and Sandra L.

1 Molen with respect to the title of the Property. The Property is in fact owned
2 by James O. Molen and Sandra L. Molen and the federal tax liens have
3 attached to the Property.
4

5 6. Judgment by default is entered in favor of the United States and against
6 Household Bank S.B. N.A.; Advanta Bank Corporation; Citibank South Dakota,
7 N.A.; Asset Acceptance LLC; and Wells Fargo Bank N.A., who have no liens
8 on the Property which are superior to those of the United States. ECF No.
9 235.

10 7. The United States has valid liens against all property and rights to property of
11 James O. Molen and Sandra L. Molen, including but not limited to the
12 Property. The United States may seek to enforce its liens against the Property
13 by filing a motion for an order of judicial sale.
14

15 8. The liens of the United States on the Property are senior to those of the MBNA
16 America Bank, in accordance with the Stipulation filed December 19, 2014.
17 ECF No. 196.

18 9. The liens of the California Franchise Tax Board (FTB) on the Property are
19 senior to those of the United States, in accordance with the Memorandum and
20 Order entered March 1, 2016. ECF 270.
21

22 10. The liens of Butte County for real property tax on the Property are senior to
23 those of the United States. ECF 241.

24 11. Each party shall be liable for its own costs of litigation and attorneys' fees.

25 **IT IS SO ORDERED.**

26 **Dated: July 11, 2017**

27 
28 MORRISON C. ENGLAND, JR.
UNITED STATES DISTRICT JUDGE