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

13	UNITED STATES OF AMERICA,)	Case No. 2:12-cv-02316-MCE-EFB
)	
14	Plaintiffs,)	ORDER CONFIRMING SALE AND
)	DISTRIBUTING PROCEEDS
15	v.)	
)	
16	DONALD WHITMAN, ET AL.,)	
)	
17	Defendants.)	
)	

18
19 On April 22, 2014, the Court entered an Order of Judicial Sale in this case. ECF No. 41.
20 The Order directed the Internal Revenue Service to sell property of the Judgment debtors Donald
21 Whitman and Cynthia Cherry and report the sale to the Court. The Court permitted the sale of
22 the property (“the Property”) 4276, 4304 and 4358 Quincy-La Porte Road, Quincy, California,
23 and more particularly described as follows:

1 Parcel 1:

2 A portion of the Northwest quarter of the Northeast quarter of Section 9,
3 Township 23 North, Range 10 East M.D.B. & M.

4 Beginning at the North quarter of Section 9; thence East along North line of
5 Section 9, 617 feet to a point; thence South 20 degrees 00' East 675 feet to a point;
6 thence South 8 degrees 30' East, 904 feet to a point; thence North 75 degrees 00'
7 West 250 feet to a point; thence North 33 degrees 00' West 100 feet to a point;
8 thence North 10 degrees 40' West 216 to a point; thence North 12 degrees 45'
9 West 107.50 feet to the point of beginning; thence North 7 degrees 00' West 110
10 feet to a point; thence North 57 degrees 00' East 320 feet to a point on the Quincy-
11 La Porte Road; thence Southerly along the Quincy-La Porte Road to a point
12 which bears North 57 degrees 00' East from the point of beginning; thence South
13 57 degrees 00' West to the point of beginning (which is also the North line of Lot
14 9).

15 Said parcel is also shown in Book 6 of Record of Survey at Page 94 filed February
16 2, 1983 and referred to as Lot 10, Lands of Banglos.

17 Parcel 2:

18 A portion of the Northwest quarter of the Northeast quarter of Section 9,
19 Township 23 North, Range 10 East M.D.B. & M.

20 Beginning at the North quarter of said Section 9; thence East along the North line
21 of Section 9, 617 feet to a point; thence South 20 degrees 00' East 675 feet to a
22 point; thence South 8 degrees 30' East 904 feet to a point; thence North 75 degrees
23 00' West 250 feet to a point; thence North 33 degrees 00' West 100 feet to a point;
24 thence North 10 degrees 40' West 216 feet to a point; thence North 12 degrees 45'
25 West 107.50 feet to a point of beginning; thence North 19 degrees 00' West 101.50
26 feet to a point; thence North 57 degrees 00' East 340 feet to a point on the Quincy-
27 La Porte Road; thence Southerly along the Quincy-La Porte Road to a point
28 which bears North 57 degrees 00' East from the point of beginning; thence South
29 57 degrees 00' West to a point of beginning, (which is also the North line of Lot
30 10).

31 Said parcel is also shown in Book 6 of Records of Survey at Page 94 filed
32 February 2, 1983 and referred to as Lot 11, Lands of Banglos.

1 Parcel 3:

2 That portion conveyed in the Deed recorded February 22, 1983 in Book 383 of
3 Official Records at Page 136.

4 A.P. No: 006-080-002

5 Parcel 4:

6 Portion of the NW ¼ of the NE ¼ of Section 9, Township 23 North, Range 10
7 East, M.D.M., described as follows:

8 Beginning at the North quarter corner of Section 9; thence East along the North
9 Line of Section 9, 617 feet to a point; thence South 20 degrees 00' East 675 feet to a
10 point; thence South 8 degrees 30' East 904 feet to a point; thence North 33 degrees
11 00' West 100 feet to a point; thence North 10 degrees 40' West 216 feet to a point;
12 thence North 12 degrees 45' West 107.50 feet to a point; thence North 19 degrees
13 00' West 101.50 feet to the point of beginning; thence North 7 degrees 00' West
14 110 feet to a point; thence North 57 degrees 00' East 330 feet to a point on the
15 Quincy La Porte Road; thence Southerly along the Quincy La Porte Road to a
16 point which bears North 57 degrees 00' East from the point of beginning; thence
17 South 57 degrees 00' West to a point of beginning (which is also the North line of
18 Lot 11).

19 Said parcel is also shown in Book 6 of Record of Survey at page 94 filed February
20 2, 1983 and referred to as Lot 12, Lands of Miller.

21 Parcel 5:

22 That portion conveyed in the Deed recorded February 22, 1983 in Book 838 of
23 Official Records at Page 138.

 A.P. No: 006-080-008

Parcel 6:

 Portion of the SW ¼ of the NE ¼ and the NW ¼ of the NE ¼ of Section 9,
 Township 23 North, Range 10 East, M.D.M., described as follows:

1 Beginning at the North quarter corner of said Section 9; thence East along North
2 line of Section 9, 617 feet to a point; thence South 20°00' East 675 feet to a point;
3 thence South 8°00' East 904 feet to a point; thence North 75°00' West 250 feet to
4 the point of beginning (which is on the North line of Lot 60; thence North 33°00'
5 West 100 feet to a point; thence North 10°40' West 216 feet to a point; thence
6 North 57°00' East 320 feet to a point on the Quincy-La Porte Road; thence
7 Southerly along the Quincy-La Porte Road to a point which bears North 57°00'
8 East from the point of beginning; thence South 57°00' West to point of beginning
9 which is also the North line of Lot 6.

10 Which Property is also described as follows:

11 A portion of the Northeast Quarter of Section 9, Township 23 North, Range 10
12 East, M.D.B. & M., according to the official plat thereof, described as follows:

13 Those lands as shown on a Record of Survey thereof recorded in Book 6 of
14 Records of Survey at Page 93, which are shown as Lands of "Bonham" Lots 7, 8,
15 and 9.

16 Excepting therefrom that portion of the Quincy-La Porte Road as described in the
17 Deed executed by Robert W. Bonham and Betty J. Bonham in favor of County of
18 Plumas recorded February 22, 1983 in Book 383 of official records Page 177.

19 A.P. No: 006-080-003.

20 The United States has reported, and the Court so finds, that the sale was publicized in
21 accordance with 28 U.S.C. § 2001 and properly conducted. For four weeks prior to May 21,
22 2015, a newspaper of general circulation in Plumas County, published notice of the sale.

23 On May 21, 2015, at the Plumas County Courthouse, the United States offered for sale at
public auction to the highest bidder the property described in the Notice of Sale. The successful
bidder, Thomas Holden, bid, \$72,000.00 and paid that amount. Holden was offered the property
for his bid after the highest bidder refused to pay the total amount of the bid and forfeited the
deposit of \$10,000 was previously paid at the time of the sale. The \$10,000 was deposited in the
Court's registry at the time and the remainder was deposited on June 15, 2015. Thus, a total of
\$82,000 was deposited in the registry. The United States seeks an Order confirming the sale.

1 In accordance with the foregoing, and for good cause shown, Plaintiff's Motion for
2 Disbursement of Funds and Confirmation of Sale (ECF No. 45), which was not opposed, is
3 GRANTED. The hearing scheduled for September 3, 2015 at 2:00 p.m. is VACATED.

4 IT IS HEREBY ORDERED THAT the sale on May 21, 2015, of the real property
5 commonly known as 4276, 4304 and 4358 Quincy-La Porte Road, Quincy, California to Thomas
6 Holden was properly conducted. The sale is hereby CONFIRMED.

7 IT IS FURTHER ORDERED THAT the Internal Revenue Service is authorized to
8 execute and deliver to the purchaser a Certificate of Sale and Deed conveying the real property
9 commonly known as 4276, 4304 and 4358 Quincy-La Porte Road, Quincy, California to the
10 purchaser or to their assignee(s).

11 IT IS FURTHER ORDERED THAT, on delivery of the Certificate of Sale and Deed, all
12 interests in, liens against, or claims to the subject property that are held or asserted in this action
13 by the plaintiff or any of the defendants are discharged. On delivery of the Certificate of Sale
14 and Deed, the real property commonly known as 4276, 4304 and 4358 Quincy-La Porte Road,
15 Quincy, California shall be free and clear of the interests of defendants Donald Whitman,
16 Cynthia Cherry (nee Whitman), Ruby Trust, Whitewater, LLC and the State of California.

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

21 IT IS FURTHER ORDERED THAT the proceeds of the sale on May 21, 2015, of the
22 real property commonly known as 4276, 4304 and 4358 Quincy-La Porte Road, Quincy,
23 California, California be distributed as follows:

1 1. First, by check made payable to the “Internal Revenue Service,” in the amount of
2 \$2,485.55 for costs of sale, mailed to:

3 Hallie Lipscomb
4 Internal Revenue Service Property Appraisal & Liquidation Specialist
5 4330 Watt Avenue
6 Sacramento, CA 95821

7 2. Second, by check made payable to the “County of Plumas, California” in the amount of
8 \$4,740.12 for the unpaid property taxes associated with the property, mailed to:


9 Julie White
10 Plumas County Treasurer-Tax Collector
11 520 Main St., Room 203
12 PO Box 176
13 Quincy, CA 95971

14 3. Third, the remainder, by check made payable to the “United States Department of
15 Justice,” with “U.S. v. Whitman, et al., Case No. 2:12-cv-2316” written in the memo field,
16 including any interest that may have accrued while in the Court’s registry, without reduction for
17 registry fees, for application to the judgment debts in this case, mailed to:

18 Tax FLU, Office of Review
19 P.O. Box 310
20 Ben Franklin Station
21 Washington DC 20044-0310

22 IT IS SO ORDERED.

23 Dated: August 31, 2015


MORRISON C. ENGLAND, JR., CHIEF JUDGE
UNITED STATES DISTRICT COURT