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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
RONALD B. PORATH and )  
MARZELLA J. PORATH, )  
 )  
Defendants. )  
\_\_\_\_\_ )

Case No. 2:13-cv-02436-TLN-KJN  
**DECREE OF FORECLOSURE AND  
ORDER OF SALE**

Pursuant to 28 U.S.C. §§ 2001 and 2002 and 26 U.S.C. §§ 7402 and 7403, the Court enters this Order of Foreclosure and Decree of Sale.

IT IS HEREBY ORDERED THAT:

1. The United States' federal tax liens against Ronald B. Porath and Marzella J. Porath arising out of the Internal Revenue Service assessments of federal income tax liabilities against them for the tax years 2006, 2007, and 2008 are foreclosed.

2. The United States' federal tax liens against Ronald B. Porath and Marzella J. Porath

1 arising out of the Internal Revenue Service assessments of federal income tax liabilities against  
2 them (tax year 1999 against Ronald B. Porath and Marzella J. Porath; tax years 2000, 2001,  
3 2002, 2003 against Ronald B. Porath; and tax years 2000, 2001, 2002, 2003, 2004, 2005 against  
4 Marzella J. Porath) that were reduced to judgment by an amended final judgment entered on June  
5 27, 2013 in favor of the United States and against defendants in the United States District Court  
6 for the District of New Mexico, Case No 1:11-cv-00901, ECF No. 82, are foreclosed.

7 3. The United States Marshal for the Eastern District of California, his representative, or  
8 an Internal Revenue Service Property Appraisal and Liquidation Specialist (“PALS”), is  
9 authorized and directed under 28 U.S.C. §§ 2001 and 2002 to offer for public sale and to sell the  
10 following real property (“the Property”) located at 2278 Rainbow Road, #27, Meyers, California,  
11 and more particularly described as follows:

12 “LOT 27, RAINBOW TRACT,” NEAR MYERS, EL DORADO COUNTY,  
13 CALIFORNIA.  
14 APN: 035-100-03-200  
15 Commonly Known As: 2278 Rainbow Road, #27  
16 Meyers, CA

17 4. That the United States Marshal for the Eastern District of California, his/her  
18 representative, or an Internal Revenue Service Property Appraisal and Liquidation Specialist  
19 (“PALS”), are authorized and directed under 28 U.S.C. §§ 2001 and 2002 to offer for public sale  
20 and to sell the Property. The United States may choose either the United States Marshal or a  
21 PALS to carry out the sale under this order and shall make the arrangements for any sale. The  
22 Marshal, his or her representative, or a PALS representative is authorized to have free access to  
23 the Property and to take all actions necessary to preserve the Property, including, but not limited  
to, retaining a locksmith or other person to change or install locks or other security devices on  
any part of the property, until the deed to the Property is delivered to the ultimate purchaser.

1           5. The terms and conditions of the sale shall be:

2                   a. the sale of the Property shall be free and clear of the interests of Ronald B.  
3 Porath and Marzella J. Porath;

4                   b. the sale shall be subject to building lines, if established, all laws, ordinances,  
5 and governmental regulations (including building and zoning ordinances) affecting the Property,  
6 and easements and restrictions of record, if any;

7                   c. the sale shall be held at the courthouse of the county or city in which the  
8 Property is located, on the Property's premises, or at any other place in accordance with the  
9 provisions of 28 U.S.C. §§ 2001 and 2002;

10                  d. the date and time for sale are to be announced by the United States Marshal,  
11 his/her representative, or a PALS representative;

12                  e. notice of the sale shall be published once a week for at least four consecutive  
13 weeks before the sale in at least one newspaper regularly issued and of general circulation in El  
14 Dorado County, California, and, at the discretion of the Marshal, his/her representative, or a  
15 PALS, by any other notice deemed appropriate. The notice shall contain a description of the  
16 Property and shall contain the terms and conditions of sale in this order of sale;

17                  f. the minimum bid will be set by the Internal Revenue Service for the Property. If  
18 the minimum bid is not met or exceeded, the Marshal, his or her representative, or a PALS may,  
19 without further permission of this Court, and under the terms and conditions in this order of sale,  
20 hold a new public sale, if necessary, and reduce the minimum bid or sell to the highest bidder;

21                  g. the successful bidder for the Property shall be required to deposit at the time of  
22 the same with the Marshal, his/her representative, or a PALS a minimum of ten percent of the  
23 bid, with the deposit to be made by certified or cashier's check or cash payable to the United

1 States District Court for the Eastern District of California. Before being permitted to bid at the  
2 sale, bidders shall display to the Marshal, his/her representative, or a PALS proof that they are  
3 able to comply with this requirement. No bids will be received from any person(s) who have not  
4 presented proof that, if they are the successful bidders(s), they can make the deposit required by  
5 this order of sale;

6 h. the balance of the purchase price for the Property is to be paid to the United States  
7 Marshal or a PALS (whichever person is conducting the sale) within twenty days after the date  
8 the bid is accepted, by a certified or cashier's check payable to the United States District Court  
9 for the Eastern District of California. If the bidder fails to fulfill this requirement, the deposit  
10 shall be forfeited and shall be applied to cover the expenses of the sale, including commissions  
11 due under 28 U.S.C. § 1921(c), with any amount remaining to be applied to the income tax  
12 liabilities of Ronald B. Porath and Marzella J. Porath at issue herein. The Property shall be again  
13 offered for sale under the terms and conditions of this order of sale, or, in the alternative, sold to  
14 the second highest bidder. The United States may bid as a credit against its judgment without  
15 tender of cash;

16 i. the sale of the Property shall be subject to confirmation by this Court. The  
17 Marshal or a PALS shall file a report of sale with the Court, together with a proposed order of  
18 confirmation of sale, within thirty days from the date of receipt of the balance of the purchase  
19 price;

20 j. on confirmation of the sale, the Marshal or PALS shall execute and deliver a  
21 deed of judicial sale conveying the Property to the purchaser;

22 k. on confirmation of the sale, all interests in, liens against, or claims to, the  
23 Property that are held or asserted by all parties to this action are discharged and extinguished;

1           I. on confirmation of the sale, the purchaser or purchasers shall have the recorder  
2 of deeds, El Dorado County, California, to cause transfer of the Property to be reflected upon  
3 that County's register of title; and

4           m. the sale is ordered pursuant to 28 U.S.C. § 2001, and is made without right of  
5 redemption.

6           6. Until the Property is sold, Ronald B. Porath and Marzella J. Porath shall take all  
7 reasonable steps necessary to preserve the Property (including all buildings, improvements,  
8 fixtures and appurtenances on the property) in its current condition including, without limitation,  
9 maintaining a fire and casualty insurance policy. Ronald B. Porath and Marzella J. Porath shall  
10 neither commit waste against the Property nor cause or permit anyone else to do so. Ronald B.  
11 Porath and Marzella J. Porath shall neither do anything that tends to reduce the value or  
12 marketability of the Property nor cause or permit anyone else to do so. Ronald B. Porath and  
13 Marzella J. Porath shall not record any instruments, publish any notice, or take any other action  
14 (such as running newspaper advertisements or posting signs) that may directly or indirectly tend  
15 to adversely affect the value of the Property or that may tend to deter or discourage potential  
16 bidders from participating in the public auction, nor shall Ronald B. Porath and Marzella J.  
17 Porath cause or permit anyone else to do so.

18           7. All persons occupying the Property shall leave and vacate the Property permanently  
19 within thirty days of the date of this Order, each taking with them his or her personal property  
20 (but leaving all improvements, buildings, fixtures, and appurtenances to the Property). If any  
21 person fails or refuses to leave and vacate the Property by the time specified in this Order, the  
22 United States Marshal's Office, alone, is authorized to take whatever action it deems appropriate  
23 to remove such person from the premises, whether or not the sale of such Property is being

1 conducted by a PALS. Specifically, the United States Marshal (or his/her designee) is authorized  
2 and directed to take all actions necessary to enter the Property at any time of the day or night and  
3 evict and eject all unauthorized persons located there, including Ronald B. Porath and Marzella  
4 J. Porath and any occupants. To accomplish this and to otherwise enforce this Order, the United  
5 States Marshal shall be authorized to enter the Property and any and all structures and vehicles  
6 located thereon, and to use force as necessary. When the United States Marshal concludes that all  
7 unauthorized persons have vacated, or been evicted from the Property, he/she shall relinquish  
8 possession and custody of the Property to the Internal Revenue Service, or its designee. No  
9 person shall be permitted to return to the Property and/or remain thereon without the express  
10 written authorization by the United States Marshal and/or the Internal Revenue Service, and/or  
11 the United States Department of Justice, or their respective representatives and/or designees.  
12 Unauthorized persons who re-enter the Property during the time this Order is in effect may be  
13 ejected by the United States Marshal without further order of the Court.

14 8. If any person fails or refuses to remove his or her personal property from the Property  
15 by the time specified herein, the personal property remaining on the Property thereafter is  
16 deemed forfeited and abandoned, and the United States Marshal's Office is authorized to remove  
17 it and to dispose of it in any manner it deems appropriate, including sale, in which case the  
18 proceeds of the sale are to be applied first to the expenses of sale and the balance to be paid into  
19 the Court for further distribution.

20 9. The proceeds arising from sale are to be paid to the Clerk of this Court and applied as  
21 far as they shall be sufficient to the following items, in the order specified:

22 a. First, to the United States Marshal or the PALS (whichever person conducted  
23 the sale as arranged by the United States) for the costs and expenses of the sale, including any

1 commissions due under 28 U.S.C. § 1921(c) and including any amount sufficient to cover the  
2 costs of any steps taken to secure or maintain the Property pending sale and confirmation by the  
3 Court;

4 b. Second, to El Dorado, California, for any unpaid real property taxes due and  
5 owing at the time of sale, including statutory accruals and interest, and less any payments or  
6 credits;

7 c. Third, to the United States for federal tax liens against Ronald B. Porath and  
8 Marzella J. Porath arising out of the Internal Revenue Service assessments of federal income tax  
9 liabilities against them for the following tax years:

10 i. tax years 2006, 2007, and 2008 against Ronald B. Porath and Marzella J.

11 Porath;

12 ii. tax year 1999 against Ronald B. Porath and Marzella J. Porath;

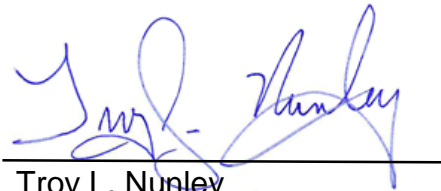
13 iii. tax years 2000, 2001, 2002, 2003 against Ronald B. Porath; and

14 iv. tax years 2000, 2001, 2002, 2003, 2004, 2005 against Marzella J.

15 Porath; and

16 d. Any balance remaining after the above payments shall be held by the Clerk  
17 until further order of the Court.

18 Dated: May 1, 2015

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21 Troy L. Nunley  
22 United States District Judge  
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