United States v. Kim et al

1 2 UNITED STATES DISTRICT COURT 3 EASTERN DISTRICT OF CALIFORNIA 4 5 6 UNITED STATES OF AMERICA, Case No. 2:14-cv-02207 KJM-CKD Plaintiff, ORDER CONFIRMING JUDICIAL SALE 7 **OF 5533 PALMDALE WAY** 8 ٧. 9 UN SIK KIM; DOO SUN KIM, et al. 10 Defendants. 11 12 13 The United States moves to confirm the sale of a property to pay part of a federal 14 tax judgment. The subject property is located at 5533 Palmdale Way, Sacramento, (the 15 "Property") and is more particularly described as follows: 16 LOT 17, AS SHOWN ON THE "PLAT OF THE PALMDALE SUBDIVISION", 17 RECORDED IN THE OFFICE OF THE COUNTY RECORDER OF 18 SACRAMENTO COUNTY, ON APRIL 20, 1959, IN BOOK 53 OF MAPS, 19 MAP NO. 22. 20 The Court finds that the sale of the Property was conducted by the United States 21 in compliance with 28 U.S.C. §§ 2001-2002, and that payment was made and accepted 22 in compliance with the terms of the Court's Order of Judicial Sale. (ECF 30). 23 Accordingly, the motion is GRANTED, and, 24 IT IS ORDERED THAT the sale on July 15, 2016, of the Property was properly 25 conducted. The sale to purchaser Jamal Majidi ("Purchaser") is hereby confirmed. 26 27 28

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

IT IS FURTHER ORDERED THAT, on delivery of the Certificate of Sale and Deed, all interests in, liens against, or claims to the Property that are held or asserted in this action by the plaintiff or any of the defendants, or any successor-in-interest to any defendant, are discharged. On delivery of the Certificate of Sale and Deed, the Property shall be free and clear of the interests of the following defendants: Un Sik Kim, Doo Sun Kim; Sacramento Leasing Inc.; Young Kim Oh; Sung Park; Dae W. Pak; Hayne Kim; Wilmington Trust National Association as Trustee for MFRA Trust 2015-1; and Capital One Financial Corporation. The Purchaser takes the property free and clear of any claim by a successor-in-interest to any of the listed defendants.

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

IT IS FURTHER ORDERED THAT the Clerk shall disburse to the United States, for expenses of sale, a check in the amount of \$1,511.35, made payable to the "Internal Revenue Service," and sent to

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

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IT IS FURTHER ORDERED THAT the Clerk shall retain in the Registry the balance of the deposited sale proceeds until further order of the Court.

## IT IS SO ORDERED.

Dated: September 26, 2016

UNITED STATES DISTRICT JUDGE