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*Of Counsel*

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

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
RANDY KENT BARKER, CARL HANS, )  
NEWPORT CAPITAL RECOVERY )  
GROUP II, BUILDERS SUPPLY, )  
CANYON OAKS PROPERTY )  
OWNERS ASSOCIATION, INC., and )  
BUTTE COUNTY TREASURER, )  
 )  
Defendants. )  
\_\_\_\_\_ )

Case No. 2:15-cv-00062 JAM EFB

**STIPULATION BETWEEN THE  
UNITED STATES OF AMERICA AND  
CANYON OAKS PROPERTY  
OWNERS ASSOCIATION, INC.,  
REQUEST FOR ORDER EXCUSING  
FURTHER PARTICIPATION, and  
ORDER**

Plaintiff, the United States of America (“United States”), and defendant Canyon Oaks Property Owners Association, Inc. (“Canyon Oaks”), stipulate and agree as follows, and request an order excusing Canyon Oaks from further participation in the litigation.

- 1 (1) The United States filed this action to reduce assessments to judgment  
2 against the primary defendant, Randy Barker, and to enforce the federal tax  
3 lien against property held in the name of Mr. Barker and located at 3357  
4 Summit Ridge Terrace, Chico, CA (the "Subject Property"), among other  
5 claims.
- 6 (2) Canyon Oaks was named as a defendant solely because it has an interest in  
7 the Subject Property. Specifically, on February 21, 2014, Canyon Oaks  
8 recorded a lien against Mr. Barker securing the payment of delinquent  
9 homeowner association fees, penalties, and interest then totaling \$1,604.74  
10 and pertaining to the Subject Property.
- 11 (3) The United States and Canyon Oaks have stipulated that the United States'  
12 federal tax liens have priority over the lien recorded by Canyon Oaks.
- 13 (4) The parties estimate that the claim of the United States is likely to exceed  
14 the value of the Subject Property.
- 15 (5) Mr. Barker is incarcerated and has served burdensome and frivolous  
16 discovery to Canyon Oaks. The discovery does not pertain to any issue  
17 actually in dispute in this case.
- 18 (6) Canyon Oaks agrees to be bound by the final judgment in this case, and  
19 agrees to make reasonable efforts to respond to informal discovery requests  
20 which are made in good faith, but would like to be excused from further  
21 participation in the litigation. The United States and Canyon Oaks jointly  
22 request an order providing that Canyon Oaks need not respond to any  
23

1 discovery served in this matter and need not otherwise participate in the  
2 pretrial and trial, unless and until the Court orders otherwise.

3 The parties so stipulate and agree.

4 CAROLINE D. CIRAOLLO  
Acting Assistant Attorney General

5 Date: February 17, 2016

6 /s/ G. Patrick Jennings  
G. PATRICK JENNINGS  
7 Trial Attorney, Tax Division  
U.S. Department of Justice

8 Date: January 20, 2016

9 /s/ Darren M. Bevan  
DARREN M. BEVAN, ESQ.  
BAYDALINE & JACOBSEN LLP  
10 895 University Avenue  
Sacramento, California 95825-6724

11 Attorneys for Canyon Oaks Prop. Owners Assoc., Inc.

12 Pursuant to the foregoing Stipulation between the parties,

13 **IT IS HEREBY ORDERED THAT:**

14 Canyon Oaks need not respond to any discovery served in this matter and is excused  
15 from further participation in the pretrial and trial, unless and until the Court orders  
16 otherwise.  
17

18 **IT IS SO ORDERED.**

19 DATED this 17<sup>th</sup> day of February, 2016

20  
21 /s/ John A. Mendez  
JOHN A. MENDEZ,  
22 UNITED STATES DISTRICT COURT JUDGE  
23