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U.S. Department of Justice  
3 P.O. Box 683  
Washington, D.C. 20044  
202-514-6056 (v)  
4 202-307-0054 (f)  
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5 *Of Counsel:*  
PHILLIP A. TALBERT  
6 Acting United States Attorney

*Attorneys for the United States*

7 IN THE UNITED STATES DISTRICT COURT  
8 FOR THE EASTERN DISTRICT OF CALIFORNIA

	)	
	)	
In the Matter of the Tax Indebtedness of	)	Case No. 17-cv-0298
PETER LAVIN	)	
	)	<b>ORDER APPROVING LEVY UPON</b>
	)	<b>PRINCIPAL RESIDENCE</b>
	)	
_____	)	

12 This matter having come before the undersigned upon the Petition of the United States  
13 and the accompanying Declaration of Almetrius D. Swain, the Court having issued Notice and  
14 Order to Show Cause which was properly served, Peter Lavin having failed to file written  
15 Objection to Petition, and the Court having taken the hearing off calendar pursuant to Eastern  
16 District of California Local Rule 230(c), Court having considered the Petition and evidence  
17 presented,

16 IT IS HEREBY ORDERED THAT, pursuant to Internal Revenue Code section 6334, the  
17 Court GRANTS the Petition for Judicial Approval of Levy upon a Principal Residence. The

1  
2 Internal Revenue Service may levy upon Peter Lavin's interest in the property located at 4968  
3 Summer Place Road, Forest Ranch, CA 95942, with the legal description of:

4 PARCEL I:

5 PARCEL 2, AS SHOWN ON THAT CERTAIN PARCEL MAP, RECORDED  
6 IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE  
7 OF CALIFORNIA, ON APRIL 5, 1979, IN BOOK 70 OF MAPS, AT PAGE(S)  
8 85.

9 EXCEPTING THEREFROM ALL MINERAL RIGHTS AND RIGHT OF  
10 INGRESS AND EGRESS AND THE RIGHT TO CUT TIMBER FOR USE IN  
11 MINING, AS RESERVED IN DEED FROM M. SCHOTT TO E. GAGE AND  
12 E.W. GAGE, DATED AUGUST 14, 1925 AND RECORDED AUGUST 20,  
13 1925, IN BOOK 213 OF DEEDS, AT PAGE 193, RECORDS OF BUTTE  
14 COUNTY.

15 PARCEL II:

16 A 60 FOOT EASEMENT FOR ROAD AND UTILITY PURPOSES, MORE  
17 PARTICULARLY DESCRIBED AS FOLLOWS: A PORTION OF LOT 2,  
SECTION 17, TOWNSHIP 23 NORTH, RANGE 3 EAST, M.D.N.B. & M.,  
DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 2; THENCE  
ALONG THE NOTHERLY LINE OF SAID LOT 2, SOUTH 89°26'34" WEST,  
808.00 FEET; THENCE LEAVING SAID LINE SOUTH 45°52'58" WEST,  
828.68 FEET TO A POINT ON THE WEST LINE OF SAID LOT 2; THENCE  
ALONG SAID WEST LINE SOUTH 6°42'11" WEST, 106.22 FEET; THENCE  
NORTH 45°52'58" EAST, 894.70 FEET; THENCE NORTH 89°26'34" EAST,  
766.49 FEET TO A POINT ON THE EAST LINE OF SAID LOT 2; THENCE  
ALONG SAID EAST LINE NORTH 6°18'24" EAST, 60.43 FEET TO THE  
POINT OF BEGINNING.

PARCEL III:

AN EASEMENT FOR ROAD AND PUBLIC UTILITIES OVER A PORTION  
OF LOT 3 OF SECTION 17, TOWNSHIP 23 NORTH, RANGE 3 EAST,  
M.D.B. & M., BEING A PORTION OF PARCEL 1 AS SHOWN ON THAT  
CERTAIN PARCEL MAP, RECORDED IN THE OFFICE OF THE  
RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON  
APRIL 5, 1979, IN BOOK 70 OF MAPS, AT PAGE(S) 85, AND MORE  
PARTICULARLY AS FOLLOWS:

1 COMMENCING AT THE NORTHWEST CORNER OF SAID PARCEL 1;  
2 THENCE SOUTH 6°39'07" WEST, 205.00 FEET TO THE POINT OF  
3 BEGINNING; THENCE SOUTH 81°23'12" EAST 490.20 FEET; THENCE  
4 SOUTH 8°36'48" WEST 60.00 FEET; THENCE NORTH 81°23'12" WEST,  
5 488.14 FEET; THENCE NORTH 6°39'07" EAST 60.04 FEET TO THE POINT  
6 OF BEGINNING.

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PARCEL IV:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND PUBLIC UTILITY  
PURPOSES OVER PARCEL 3, AS SHOWN ON THAT CERTAIN PARCEL  
MAP, RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY  
OF BUTTE, STATE OF CALIFORNIA, ON APRIL 5, 1979, IN BOOK 70 OF  
MAPS, AT PAGE(S) 85.

to satisfy part or all of his unpaid tax liabilities for the taxable years 2005, 2007, 2008, 2009,  
2010, 2011, and 2012, which may be executed by any authorized officer of the Internal Revenue  
Service.

It is further ORDERED that the Clerk of Court shall mail a copy of this ORDER to:

**Rika Valdman**  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044

**Peter Lavin**  
4968 Summer Place Road,  
Forest Ranch, CA 95942

Dated: August 8, 2017

  
**CRAIG M. KELLISON**  
UNITED STATES MAGISTRATE JUDGE