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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
RICHARD E. BRADLEY, et al.,
Defendants.

No. 2:19-cv-01466-TLN-JDP

ORDER

Plaintiff United States of America seeks to reduce to judgment outstanding federal tax assessments made against Defendant Richard Bradley and foreclose federal tax liens upon real property commonly known as 15696 Meridian Road, Chico, CA 95973 (“subject property”). (ECF No. 16-1 at 2.) Defendant has not answered or otherwise appeared. Plaintiff’s motion for entry of default judgment was heard before the assigned Magistrate Judge on April 29, 2021. The matter was referred to a United States Magistrate Judge pursuant to Local Rule 302(c)(19) and 28 U.S.C. § 636(b)(1).

On June 8, 2021, the magistrate judge filed findings and recommendations herein which contained notice to the parties that any objections to the findings and recommendations were to be filed within fourteen days. No objections were filed.

The Court has reviewed the file and finds the findings and recommendations to be supported by the record and by the magistrate judge’s analysis.

1 Accordingly, IT IS HEREBY ORDERED that:

2 1. The Findings and Recommendations filed June 8, 2021, are ADOPTED IN FULL.

3 2. Plaintiff's motion for default judgment (ECF No. 16) is GRANTED.

4 3. Judgment is entered in Plaintiff's favor and against Defendants as follows:

5 a. Defendant Richard E. Bradley is indebted to the United States in the amount of
6 \$308,400.30, as of January 29, 2021, less any subsequent payments or credits, plus interest and
7 other statutory additions, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28
8 U.S.C. § 1961(c)(1), until the judgment is fully paid;

9 b. The United States has valid federal tax liens against all of defendant Richard E.
10 Bradley's property and rights to property, including the subject property;

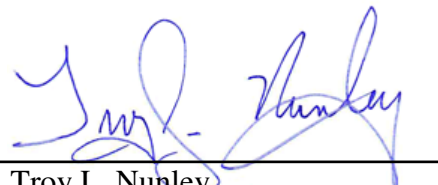
11 c. The United States may foreclose its liens upon the subject property, with the
12 proceeds to be distributed per the Court's findings as to the validity and priority of the liens and
13 claims of all parties;

14 d. The Court retains jurisdiction over this action pending the United States' filing
15 of a motion for order of sale and the Court later confirming any judicial sale; and

16 e. The United States shall file a status report every 90 days addressing whether
17 proceeding with a forced sale of the subject property is appropriate until a motion for order of sale
18 is filed.

19 DATED: July 14, 2021

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Troy L. Nunley
United States District Judge