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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

ISMAEL BARRON and ISMAEL
BARRON AS THE PERSONAL
REPRESENTATIVE OF THE ESTATE
OF NORMA BARRON, DECEASED,

Defendants.

No. 2:22-cv-0361-TLN-AC

ORDER

Plaintiff filed the above-entitled action. The matter was referred to a United States Magistrate Judge pursuant to Local Rule 302(c)(21).

On September 12, 2023, the magistrate judge filed findings and recommendations, which were served on all parties, and which contained notice to the that any objections to the findings and recommendations were to be filed within 14 days. (ECF No. 26.) Neither party filed objections to the findings and recommendations.

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

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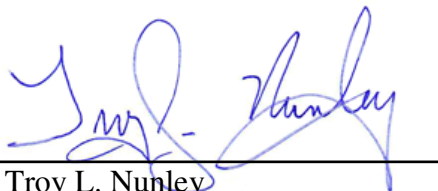
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Accordingly, IT IS HEREBY ORDERED that:

1. The findings and recommendations filed September 12, 2023 (ECF No. 26) are ADOPTED IN FULL; and
2. The Court GRANTS Plaintiff's Motion for Default Judgement (ECF No. 21) and enters default judgment as follows:

- a. Defendant Ismael Barron is indebted to the United States in the amount of \$296,266.86, as of March 20, 2023, less any subsequent payments or credits, plus interest and other statutory additions, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c)(1), until the judgment is fully paid;
- b. The United States has valid federal tax liens encumbering all property and rights to property of Mr. Barron and Mr. Barron as the personal representative of the Estate of Norma Barron, including, but not limited to, their interest in the Subject Property of this action (commonly known as 721 Mokelumne Street, Woodbridge, California, 95258);
- c. The federal tax liens against Mr. Barron and Mr. Barron as the personal representative of the Estate of Norma Barron encumbering the Subject Property are foreclosed and the Subject Property shall be sold with the proceeds to be applied to Mr. Barron's outstanding tax liabilities; and
- d. The United States may submit a motion and order authorizing the sale of the Subject Property.

Date: December 4, 2023



Troy L. Nunley
United States District Judge