

1 California, (“Property”), and described in the Official Records of the County Recorder, Contra
2 Costa County, as follows:

3 Lot 24, as shown on the Map entitled Tract No. 4919, filed January 29, 1980,
4 in Book 234 of Maps, Page 44, Contra Costa County Records.

5 A.P.N. 164-492-011-6

6 WHEREAS, the Property is located within Contra Costa County.

7 WHEREAS, defendant Contra Costa had no liens on the subject real property as of
8 September 8, 2008, but liens arising from unpaid real property taxes and assessments may
9 come into existence during the pendency of this litigation.

10 WHEREAS, California Revenue and Taxation Code section 2192.1 provides that liens
11 arising from real property taxes and assessments have priority over other liens and claims,
12 regardless of their time of creation.

13 WHEREAS, California Revenue and Taxation Code section 2192.2 provides that upon
14 the sale of any real property on which ad valorem property taxes or assessments are due, “the
15 proceeds from that sale shall, after the payment of necessary and incidental sales expenses, be
16 first applied to the amount of those ad valorem property taxes and assessments.”

17 **NOW THE PARTIES HEREBY STIPULATE as follows:**

18 1. Defendant Contra Costa’s liens on the Property arising from real property taxes
19 and assessments due defendant Contra Costa, regardless of whether such liens are now in
20 existence or arise at a later date, shall be liens senior to Plaintiff’s federal tax liens and any
21 liens or other claims of defendants Richard D. Lee, Bank of America, and State of California
22 Franchise Tax Board, including, but not limited to, any recognizance, deed, judgment, debt,
23 obligation, or other responsibility with respect to the Property.

24 2. Should the subject real property be transferred or sold pursuant to any order of
25 this court, the United States Marshal or his representative shall retain from the proceeds of the
26 sale a sufficient amount to cover the expense of the sale including commissions due under 28
27 U.S.C. § 1921(c) and including an amount sufficient to cover the expense of any steps taken
28 to secure or maintain the real estate pending sale and confirmation by the Court. The

1 remaining funds shall be applied first to any liens on the Property arising from real property
2 taxes and assessments due defendant Contra Costa.

3 3. Contra Costa need not further plead or further participate in this matter.

4 4. This Stipulation shall inure to the benefit of the parties and their successors
5 and/or assigns.

6
7
8 Dated: *January 5, 2009*

JOSEPH RUSSONIELLO,
United States Attorney

9
10 By: *Cynthia Stier*
11 CYNTHIA STIER
12 Assistant U.S. Attorney
13 Tax Division
14 Attorney for Plaintiff, United States of
15 America

16 Dated: *October 17, 2008*

SILVANO B. MARCHESI,
Contra Costa County Counsel

17 By: *Rebecca J. Hooley*
18 REBECCA J. HOOLEY
19 Deputy County Counsel
20 Attorneys for defendant, Contra Costa
21 County

22 Dated: *October 6, 2008*

23 By: *Karen Yiu*
24 KAREN YIU
25 California State Attorney General's Office
26 Attorney for Defendant, State of CA
27 Franchise Tax Bd.
28

1 Dated: *November 14, 2008*

2
3 By: *David P. Porter*
4 DAVID PORTER
5 Attorney for defendant, Richard D. Lee

6 Dated: *10/15/08*

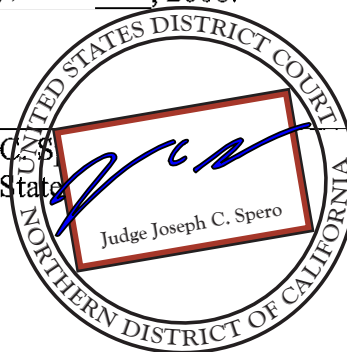
7 PITE DUNCAN, LLP
8 By: *Bruce J. Quilligan*
9 BRUCE J. QUILLIGAN
10 Attorney for Defendant,
11 Bank of America

12 **ORDER**

13 The Court, having considered the Stipulation of the parties, and other good cause
14 appearing, hereby adopts the Stipulation as the Order of the Court.

15 Dated: This 12th day of January, 2009, 2008.

16
17
18 Joseph C. Spero
19 United States



1 *United States of America v. Lee, et al.*

United States District Court, No. District of CA (San Francisco) Case No. 3:08-cv-02595-JCS

3 DECLARATION OF SERVICE

4 I, the undersigned, declare: I am, and was at the time of service of the papers herein
5 referred to, over the age of 18 years, and not a party to this action. My business address is 651
6 Pine Street, 9th Floor, Martinez, California, 94553.

7 On January 12, 2009, I served the following documents(s): **STIPULATION FOR
NON-MONETARY JUDGMENT AS TO DEFENDANT CONTRA COSTA COUNTY
TAX COLLECTOR**, on the parties in this action addressed as follows:

8 Cynthia Stier
9 Thomas Moore
10 Joseph Pascal Russoniello
11 UNITED STATES ATTORNEY'S OFFICE
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*Attorneys for Plaintiff
United States of America*

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*Attorneys for Defendant
Richard D. Lee*

16 Karen W. Yiu
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*Attorneys for Defendant
State of California Franchise Tax Board*

20 Bruce J. Quilligan
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Attorneys for Defendant Bank of America, N.A.

24 **BY MAIL:** I placed a true copy in a sealed envelope addressed as indicated above. I
25 am readily familiar with the firm's practice of collection and processing
26 correspondence for mailing. It is deposited with the U.S. Postal Service on that same
27 day in the ordinary course of business. I am aware that on motion of party served,
service is presumed invalid if postal cancellation date or postage meter date is more
than one day after date of deposit for mailing in affidavit.

28 **BY ELECTRONIC MAIL ("E-MAIL"):** I caused the above-entitled documents(s)

1 to be electronically filed and served on January 12, 2009, on the interested parties to
2 the action via CM/ECF e-service at <http://www.cand.uscourts.gov/>. A copy
transmission receipt will be maintained with the original document(s) in our office.

3 **BY CERTIFIED MAIL:** I placed a true copy in a sealed envelope addressed as
4 indicated above via certified mail, return receipt requested.

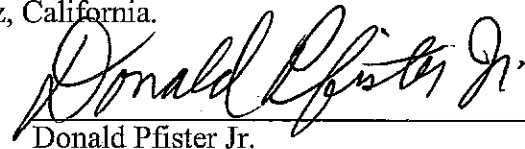
5 **BY FACSIMILE:** I personally sent to the addressee's facsimile number a true copy of
6 the above-described document(s). I verified transmission with a confirmation printed
out by the facsimile machine used. Thereafter, I placed a true copy in a sealed
envelope addressed and mailed as indicated above.

7 **BY FEDERAL EXPRESS:** I placed a true copy in a sealed Federal Express envelope
8 addressed as indicted above. I am familiar with the firm's practice of collection and
processing correspondence for Federal Express delivery and that the documents served
9 are deposited with Federal express this date for overnight delivery.

10 **STATE:** I declare under penalty of perjury under the laws of the State of California
that the foregoing is true and correct.

11 **FEDERAL:** I certify/declare/state under penalty of perjury that the forgoing is true
12 and correct, and that I am employed in the office of a member of the bar of this Court
as whose direction the service was made.

13 Executed on January 12, 2009, at Martinez, California.

14 
15 _____
Donald Pfister Jr.