

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
**Senior Judge Wiley Y. Daniel**

Civil Action No. 14-cv-00969-WYD-KMT

UNITED STATES OF AMERICA,

Plaintiff,

v.

DAVID W. CRILLEY;  
LYNN RACHAEL CRILLEY;  
ROWDY W. ROTH;  
THE RESIDENCES AT WILD WOOD FARM HOMEOWNERS ASSOCIATION;  
LARIMER COUNTY, COLORADO; and  
PROFESSIONAL FINANCE COMPANY, INC.,

Defendants.

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**ORDER OF LIEN PRIORITY**

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Pursuant to the Stipulation between the United States of America and Defendant Rowdy W. Roth, and for good cause shown, it is hereby

ORDERED THAT Rowdy W. Roth, as holder of Tax Lien Sale Certificates of Purchase for county property taxes assessed against David W. Crilley for 2006 through 2012 have priority, pursuant to 26 U.S.C. § 6323(b)(6), over the United States' federal tax liens against David W. Crilley for the tax years 2000 through 2005. It is further

ORDERED THAT the parties to this Stipulation agree to bear their own costs and attorney's fees, excepting the costs incurred in selling the Subject Property, which are to be reimbursed from the proceeds of the sale of the Subject Property prior to satisfying the outstanding liens on the property. It is further

ORDERED THAT Rowdy W. Roth shall not be required to appear at future hearings in this litigation and shall be treated as a non-party for all purposes including discovery purposes, unless ordered by the Court.

Dated: June 9, 2014

BY THE COURT:

/s/ Wiley Y. Daniel  
WILEY Y. DANIEL,  
SENIOR UNITED STATES DISTRICT JUDGE