

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 Residences at Wild Wood Farm Homeowners Association ("Wild Wood Farm"), and for good cause shown, it is hereby

ORDERED THAT the United States' federal tax liens against David W. Crilley for the tax years 2000 through 2005 have priority, pursuant to 26 U.S.C. § 6323(a), over Wild Wood Farm, as holder of an Assessment Lien for assessed homeowners association fees against David W. Crilley. 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 SO ORDERED.

Dated: June 11, 2014

BY THE COURT:

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