

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF COLORADO

Case No. 1:14-cv-00969

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.

**ORDER GRANTING THE UNITED STATES'
MOTION FOR DEFAULT JUDGMENT**

Upon consideration of the United States' motion and for good cause shown,

IT IS HEREBY ORDERED THAT:

A. The United States' motion for default judgment is granted (ECF No. 32).

Default judgment is entered against David W. Crilley;

B. On the claim for relief in Count One of the United States' Complaint, the Court finds that David W. Crilley is liable for unpaid federal income tax liabilities owed for the 2000, 2001, 2002, 2003, 2004, and 2005 tax years in the amount of \$4,729,591.55, less any payments made against the liabilities, plus interest and other

statutory additions that have accrued since November 7, 2014. See 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).

C. On the claim for relief in Count Two of the United States' Complaint, the Court determines that the United States has valid and subsisting federal tax liens arising from the liabilities stated in paragraph (B) on all property and rights to property of David W. Crilley, including the property at 2901 Ninebark Drive, Fort Collins, Colorado (the "Subject Property"). The United States' federal tax liens against the Subject Property are hereby foreclosed, and the Subject Property shall be sold pursuant to 26 U.S.C. § 7403 and 28 U.S.C. § 2001. The net proceeds of the sale shall be distributed in the order of priority that the Court orders in a separate Order of Sale.

D. A deficiency judgment is granted to the United States in the amount of any tax indebtedness that the Subject Property's sale does not satisfy.

E. The United States is awarded its costs for prosecuting this action. The United States shall submit a statement setting forth those costs for the Court's approval.

Dated: December 8, 2014

BY THE COURT:

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