

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.

ORDER OF LIEN PRIORITY

This matter is before the Court on the United States' Motion to Confirm Judicial Sale (ECF No. 38). For the reasons stated in the motion, and in the accompanying Declarations of Darlene Jones and Charles J. Butler, the Court finds that the Internal Revenue Service properly conducted the sale of the real property located at 2901 Ninebark Drive, Fort Collins, Colorado 80528 (the "Subject Property") pursuant to the Court's Order of Sale, entered on December 8, 2014, and that the full purchase price of \$245,000 has been deposited in the Court's registry. The Court also finds that the amounts owed to the parties with claims against the Subject Property are as stated in the United States' motion.

Accordingly, the United States' motion is **GRANTED**. The Court hereby ORDERS as follows:

A. The sale of the Subject Property is confirmed.

B. The Internal Revenue Service shall execute and deliver to the purchaser a Certificate of Sale and Deed conveying the Subject Property to the purchaser or his assignee.

C. On delivery of the Certificate of Sale and Deed, all interests in, liens against, and claims to the Subject Property that the United States or any defendant (including successors in interest) held or asserted in this action are discharged.

D. The Clerk of the Court shall disburse, by check, the proceeds of the sale, \$245,000, from the Court's registry as follows:

First, for costs of sale to the IRS Property and Liquidation Specialist, a check for \$2,223.39 made payable to "Internal Revenue Service" and sent to the following:

Internal Revenue Service
Attn: Darlene Jones, PALS
4041 N. Central Ave. M/S 5021
Phoenix, AZ 85012-3330

Second, for unpaid real property taxes, including interest, due to Larimer County, Colorado, for 2007 through 2014, a check for \$24,078.67 made payable to "Larimer County Treasurer," referencing "Schedule Number 1398423," and sent to the following:

Larimer County Treasurer
P.O. Box 1250
Fort Collins, CO 80522

Upon receipt of the \$24,078.67, the Larimer County Treasurer shall issue a payment of

\$22,388.07 to Rowdy Roth, the owner of Tax Lien Sale Certificates, with respect to the Subject Property, for 2007 through 2013.

Third, for unpaid child support and unreimbursed child expenses, a check for \$82,740.92 made payable to Lynn Crilley and sent to the following:

Lynn Crilley c/o Randy Willard
Willard & Associates, P.C.
215 W. Oat Street, Suite 600
Fort Collins, CO 80521

Fourth, for application to the judgment against David W. Crilley for unpaid federal income taxes for 2000 through 2005, a check for the amount (approximately \$135,957.02) of all remaining deposited funds with interest, without deducting registry fees, made payable to "United States Department of Justice"; referencing "Form 1040 2000-2005, David W. Crilley, SSN xxx-xx-2699"; and sent to the following:

U.S. Department of Justice
Attn: Post-Litigation Unit
P.O. Box 310
Ben Franklin Station
Washington, D.C. 20044

Dated: June 10, 2015

BY THE COURT:

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