USA v. Olsen et al Doc. 41

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLORADO Judge William J. Martínez

Civil Action No. 14-cv-3302-WJM-KLM

UNITED STATES OF AMERICA.

Plaintiff,

٧.

CARL F. OLSEN; and EL PASO COUNTY, COLORADO.

Defendants.

ORDER PURSUANT TO STIPULATION

Pursuant to the Stipulation between the United States of America and Defendant El Paso County, Colorado, and for good cause shown, it is hereby ORDERED that:

- 1. Any outstanding balance on El Paso County's general taxes assessed against Carl F. Olsen, based on the value of the property at issue in this action, have priority, pursuant to 26 U.S.C. § 6323(b)(6), over the United States' federal tax liens against Mr. Olsen for the 1998, 1999, 2000, 2002, 2003, and 2004 tax years;
- 2. The United States and El Paso County agree to bear their own costs and attorney fees, except the costs incurred in selling the property at issue in this action, which will be reimbursed from the property's sale proceeds prior to satisfying the outstanding liens on the property; and

3. El Paso County shall not be required to appear at future hearings in this litigation and shall be terminated as a party for all purposes, including discovery, unless the Court orders otherwise.

Dated this 27th day of January, 2016.

BY THE COURT:

William J. Martinez

United States District Judge