

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
Judge Raymond P. Moore**

Civil Action No. 15-cv-00883-RM-MEH

UNITED STATES OF AMERICA,

Plaintiff,

v.

PATRICIA FLEMING;  
VAN EDEN CORPORATION;  
LEE GLADDING;  
CAPITAL ONE BANK;  
COLORADO DEPARTMENT OF REVENUE; and  
CLEAR CREEK COUNTY,

Defendants.

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**ORDER**

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This matter is before the Court on the Stipulation and Request for Order regarding Lien Priority (the “Stipulation”) (ECF No. 36) between Plaintiff the United States and Defendant Clear Creek County requesting the Court to approve certain stipulations between them. Defaults have been entered against Defendants Van Eden Corporation, Lee Gladding, Capital One Bank, and the Colorado Department of Revenue. Defendant Patricia Fleming was afforded an opportunity to respond to the Stipulation, but, even after retaining counsel, did not do so. Thus, the Stipulation stands without any objections.

Upon consideration of the Stipulation, the court file, and being otherwise fully advised, the Court approves the Stipulation *as between* the United States and Clear Creek County but only to the extent stated below. In light of the current stage of the litigation, the Court finds that

approval of the Stipulation in its entirety is not appropriate at this time. The parties, however, are not precluded from raising this issue again in the future. This Order is not a determination or finding as to the validity, enforceability, or otherwise of Clear Creek County's tax liens or the United States' tax liens. Accordingly, the Court approves the following stipulations:

1. That any outstanding balance on any Clear Creek County tax liens against the property at issue, located at 2314 Van Eden Road, Idaho Springs, Colorado 80452 (the "Subject Property"), based on the Subject Property's value, including taxes for the year the Subject Property is sold which are payable in the following year, has priority, pursuant to 26 U.S.C. § 6323(b)(6), over the United States' federal tax liens against the Subject Property for the 2000 through 2007 tax years;

2. That the United States and Clear Creek County agree to bear their own costs and attorney fees, except the costs incurred in selling the Subject Property;<sup>1</sup> and

3. That Clear Creek County 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, unless the Court orders otherwise.

DATED this 25th day of November, 2015.

BY THE COURT:



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RAYMOND P. MOORE  
United States District Judge

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<sup>1</sup> The Court did not approve the remaining part of the stipulation, *i.e.*, "which will be reimbursed from the property's sale proceeds prior to satisfying the outstanding liens on the property," at this time but this may be revisited at a later date.