

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Judge Philip A. Brimmer

Civil Action No. 1:15-cv-01596-PAB-GPG

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARTIN W. DRAPER,
562 GATEWAY ROAD, LLC, and
PITKIN COUNTY, COLORADO,

Defendants.

ORDER

This matter comes before the Court on the United States' Motion for Confirmation of Sale and Distribution of Proceeds [Docket No. 48].

On December 9, 2016, the Court entered an Order of Foreclosure and Sale. Docket No. 44. The Order authorized the Internal Revenue Service to sell certain real property of judgment debtor defendant Martin Draper, nominally held by 562 Gateway Road, LLC, and to report the sale to the Court. More specifically, the Order permitted the sale of the property commonly known as 562 Gateway Road, Snowmass, Colorado, 81654, and more particularly described as: LOT 12, BLOCK 1, GATEWAY TO SNOWMASS MESA SUBDIVISION, FILING NO. 1.

The United States has reported, and the Court so finds, that the sale was publicized in accordance with 28 U.S.C. § 2001 and properly conducted. For six weeks prior to the April 25, 2017 sale date, a notice of sale was published in the Aspen Daily

News, a newspaper of general circulation in the area where the property is located. The IRS offered the property to the highest bidder at auction conducted on April 25, 2017. The IRS received bids from five bidders, two by mail and three in person. The successful bidder bid \$157,000 and paid a deposit of \$8,000. The United States received the balance of the purchase price on or around May 23, 2017. The funds were sent to the Clerk of Court, with a cover letter referencing the sale.

In accordance with the foregoing, and for good cause shown, it is

ORDERED that the United States' Motion for Confirmation of Sale and Distribution of Proceeds [Docket No. 48] is granted. It is further

ORDERED that the sale on April 25, 2017 of the subject property was properly conducted. The sale is hereby confirmed. It is further

ORDERED that the IRS is authorized to execute and deliver to the purchaser a Certificate of Sale and Deed conveying the subject property to winning bidder Benjamin M. Koons or to his assignee. It is further

ORDERED that, on delivery of the Certificate of Sale and Deed, all interests in, liens against, or claims to the subject property that are held or asserted in this action by the plaintiff or any of the defendants are discharged. It is further

ORDERED that possession of the property sold shall be yielded to the purchaser upon the production of a copy of the Certificate of Sale and Deed and, if there is a refusal to so yield, a Writ of Assistance may, without further notice, be issued by the Clerk of this Court to compel delivery of the property to the purchaser. It is further

ORDERED that the Clerk shall distribute the funds on deposit in this case as follows:

- a. **First**, by check made payable to the “Internal Revenue Service” in the amount of \$428.40 for costs of sale mailed to:

Internal Revenue Service
Attn: Gary Chambers
MS W-158, 915 Second Ave,
Seattle, WA 98174

- b. **Second**, to Pitkin County, in the amount of \$98,821.98 if distributed by August 31, 2017, or in the amount provided in the Pitkin County Statement submitted with the United States’ Motion if the distribution is made after August 31, 2017. (See Pitkin County Statement at 2-3 ¶ 5). The payment should be directed to:

Pitkin County Treasurer
506 E. Main St. Ste 201
Aspen, CO 81611
Tel: 970-920-5170

- c. **Third**, the entire remaining balance, for application of the judgment debt in this case, by check made payable to the “United States Treasury” with “Martin Draper, Case. 1:15-cv-01596 (D. Co.)” in the memo line, mailed to:

Tax FLU, Office of Review
Department of Justice
P.O. Box 310
Ben Franklin Station
Washington DC 20044-0310

DATED August 25, 2017.

BY THE COURT:

s/Philip A. Brimmer
PHILIP A. BRIMMER
United States District Judge