

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
OCALA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 5:17-cv-93-Oc-32PRL

JOYCE O. ISAGBA, JOYCE O.
ISAGBA, as the Trustee of Eneziakpezi
Trust, DAVID O. ISAGBA, and DAVID
O. ISAGBA, as the Trustee of Moeo
Trust,

Defendants.

ORDER

This case is before the Court on the United States' Motion for Default Judgment (Doc. 18). On October 31, 2017, the assigned United States Magistrate Judge issued a Report and Recommendation (Doc. 19) recommending that the Court make the following findings: (1) Defendant Joyce O. Isagba, as the trustee of the Eneziakpezi Trust, is indebted to the United States for unpaid federal income tax liabilities for the tax year 2008 in the total amount of \$722,936.30 as of July 13, 2017, plus fees and statutory additions thereon as provided by law from that date to the date of payment in full pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6621-22; (2) federal tax liens arose against the Eneziakpezi Trust for unpaid federal income tax liabilities for the tax year 2008 and attached to the Subject Property; and (3) the United States is permitted to sell the Subject Property (defined in the Report and Recommendation),

free and clear of the defaulted Defendants' purported interests, at public auction pursuant to the decree of foreclosure and order of sale to be submitted to the Court by the United States within 30 days of entry of judgment; and the net proceeds of the sale shall be distributed first to the United States for the expenses of the sale and for application to the unpaid tax liabilities of the Eneziakpezi Trust.

No party has filed an objection to the Report and Recommendation, and the time in which to do so has passed.¹ See 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b); M.D. Fla. R. 6.02(a).

Upon de novo review and for the reasons stated in the Report and Recommendation (Doc. 19), it is hereby

ORDERED:

1. The well-reasoned Report and Recommendation of the Magistrate Judge (Doc. 19) is **ADOPTED** as the opinion of the Court.

2. The United States' Motion for Default Judgment (Doc. 18) is **GRANTED**.

3. The Court hereby finds that:

a. Defendant Joyce O. Isagba, as the trustee of the Eneziakpezi Trust, is indebted to the United States for unpaid federal income tax liabilities for the tax year 2008 in the total amount of \$722,936.30 as of July 13, 2017, plus fees and statutory additions thereon as provided by law from that date to the date of payment in full pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6621-22;

¹ The Court sua sponte extended the deadline for Defendants to file objections to December 15, 2017. (Doc. 20). No objections were filed.

b. federal tax liens arose against the Eneziakpezi Trust for unpaid federal income tax liabilities for the tax year 2008 and attached to the Subject Property; and

c. the United States is permitted to sell the Subject Property, free and clear of the defaulted Defendants' purported interests, at public auction pursuant to the decree of foreclosure and order of sale to be submitted to the Court by the United States within 30 days of entry of judgment; and the net proceeds of the sale shall be distributed first to the United States for the expenses of the sale and for application to the unpaid tax liabilities of the Eneziakpezi Trust.

4. The United States shall send copies of this Order to Defendants and file a certificate of service on the docket.

DONE AND ORDERED in Jacksonville, Florida the 21st day of December, 2017.



TIMOTHY J. CORRIGAN
United States District Judge

sj

Copies to:

Honorable Philip R. Lammens
United States Magistrate Judge

Counsel of record