

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

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 6:18-cv-1366-RBD-LHP

BRUCE A. KWITNY; and U.S. BANK
TRUST NATIONAL ASSOCIATION,

Defendants.

ORDER

The Government brought this suit to enforce tax liens against property owned by Defendant Bruce A. Kwitny; Defendant U.S. Bank Trust N.A. has a mortgage lien on the property. (Doc. 80 (“Motion”), p. 1.) The parties now move to order the property to be foreclosed and sold. (*Id.* at 12.) On referral, U.S. Magistrate Judge Leslie Hoffman Price entered a Report and Recommendation submitting that the Court should grant the Motion. (Doc. 84 (“R&R”).) The time has passed and there were no objections, so the Court examines the R&R for clear error only. *See Macort v. Prem, Inc.*, 208 F. App’x 781, 784 (11th Cir. 2006). Finding none, the R&R is due to be adopted in its entirety.

Accordingly, it is **ORDERED AND ADJUDGED:**

1. The R&R (Doc. 84) is **ADOPTED AND CONFIRMED** and made a

part of this Order in its entirety.

2. The parties' Motion (Doc. 80) is **GRANTED**.
3. The Court **FINDS** that a forced foreclosure sale of the Subject Property is appropriate and **HONORS** the parties' Stipulation of Priority. (Doc. 75.)
4. The Court **ORDERS** the sale of the Subject Property at a judicial sale pursuant to 26 U.S.C. §§ 7402 and 7403 and in accordance with the terms and conditions set forth in the parties' proposed order. (Doc. 83.)

DONE AND ORDERED in Chambers in Orlando, Florida, on September 15, 2022.




ROY B. DALTON JR.
United States District Judge