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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF IDAHO

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERTO J. CORRAL, aka JESUS  
ROBERTO CORRAL TREVIZO;  
LUISA CORRAL; IDAHO STATE  
INSURANCE FUND; PORTFOLIO  
RECOVERY ASSOCIATES, LLC; and  
CANYON COUNTY,

Defendants.

Case No. 1:18-cv-0228-BLW

**JUDGMENT**

This matter comes before the Court on the parties' joint motion for stipulated judgment (Dkt. 19). Finding good cause, the Court hereby ORDERS as follows:

- 1) The request for stipulated judgment is GRANTED and the stipulation is APPROVED;

- 1           1) Judgment is hereby entered in favor of the United States and against  
2           Defendants Roberto Corral and Luisa Corral in the amount of  
3           \$1,274,138.47, as of August 21, 2018, plus statutory interest pursuant to  
4           26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c) and other  
5           statutory additions, less any payments and credits, running from that  
6           date.
- 7           2) Tax liens arising from the liabilities described in paragraph 24 of the  
8           Complaint have attached to Roberto Corral and Luisa Corral's interest in  
9           the piece of real property identified as 9211 Lake Shore Dr., Nampa, ID  
10          83686. The legal description is as follows:

11                   A portion of the Northwest Quarter of the Southeast  
12                   Quarter of Section 16, Township 2 North, Range 2 West,  
13                   Boise Meridian, Canyon County, Idaho, more particularly  
                  described as follows:

14                   Beginning at the Northeast corner of Northwest Quarter  
15                   of the Southeast Quarter of Section 16, Township 2 North,  
16                   Range 2 West, Boise Meridian, Canyon County, Idaho,  
                  running thence  
17                   West along the North boundary line of said  
18                   Northwest Quarter of the Southeast Quarter to the  
19                   intersection of said boundary line with the center line of  
20                   the New York Canal as now established; running thence  
                  Southeasterly along said center line to the East Boundary  
                  line of said Northwest Quarter of the Southeast Quarter;  
                  thence turning North along said East Boundary line to  
                  the POINT OF BEGINNING.

- 21          3) The Court hereby forecloses the United States' tax liens on the property  
22          described in paragraph 2. The United States shall submit a proposed  
23          Order of Sale to the Court.

1           4) The parties shall bear their own fees and costs connected to this litigation.

2 IT IS SO ORDERED.



DATED: August 27, 2018

*B. Lynn Winmill*

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B. Lynn Winmill  
Chief Judge  
United States District Court