

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 16-cv-11242-GAO
)	
v.)	
)	
EDWARD C. BESOZZI, <i>et al.</i>)	
)	
Defendants.)	
_____)		

STIPULATION AS TO PRIORITIES IN THE EVENT OF SALE

The plaintiff United States of America and the defendants, City of Peabody, Commonwealth of Massachusetts, and Trustees of the Huntington Wood Condominium Trust (“Condo Trust”), hereby agree to the following stipulated order regarding the priorities of their interests in the real property known as 2503 Pheasant Creek Lane, Peabody, Massachusetts (the “Peabody Property”).

IT IS ORDERED that:

1. The City of Peabody has first priority for any real estate taxes, other municipal taxes, water and sewer charges, or other charges incurred with respect to the Peabody Property to the extent permitted by 26 U.S.C. § 6323(b)(6).
2. The United States holds liens with second priority for its federal tax liens arising for federal income taxes for the tax years 2002 and 2005 that were assessed against the defendant Edward C. Besozzi on April 21, 2008. Notice of the federal tax liens was recorded on July 21, 2008, with the Southern Essex County Registry of Deeds at Book 27928, Page 409.
3. The Commonwealth of Massachusetts holds a lien with third priority for its state tax lien arising for state income taxes for the tax year 2006 that was assessed against Mr. Besozzi

on June 6, 2009. Notice of Massachusetts tax lien was recorded on February 8, 2010, with the Southern Essex County Registry of Deeds at Book 29268, Page 455.

4. The United States holds liens with fourth priority for its federal tax liens arising for federal income taxes for the tax years 2008, 2009, and 2010 that were assessed against Mr. Besozzi on May 13, 2013. Notice of the federal tax liens was recorded on June 11, 2013, with the Southern Essex County Registry of Deeds at Book 32548, Page 551.

5. The United States holds a lien with fifth priority for its federal tax lien arising for federal income taxes for the tax year 2011 that was assessed against Mr. Besozzi on June 30, 2014. Notice of the federal tax lien was recorded on September 2, 2014, with the Southern Essex County Registry of Deeds at Book 33519, Page 545.

6. The Condo Trust currently, as of July 14, 2017, has **no lien** against the Peabody Property because Mr. Besozzi has paid all outstanding condominium association common expenses, fees, and legal fees, that were previously assessed against him under M.G.L. ch. 183A, § 6.

7. In the event that the Peabody Property is sold in connection with this action, the sale will be free and clear of any and all rights, titles, liens, claims, and interests, including any rights of redemption, held by the City of Peabody, United States, and Commonwealth of Massachusetts, with such interests attaching to the proceeds from the sale of the Peabody Property with the same priority and validity and to the same extent as existed against the Peabody Property prior to the sale.

8. The defendants, City of Peabody, Commonwealth of Massachusetts, and Condo Trust do not otherwise have an interest in this litigation and are excused from having to participate in further matters associated with this action from now until a motion for order of sale is filed.

SO ORDERED, ADJUDGED, and DECREED.

Dated: Sept. 8, 2017

/s/ George A. O'Toole, Jr.
GEORGE A. O'TOOLE, JR.
United States District Court Judge

(The signatures of the parties that stipulated to this order are on the following page.)

For the United States of America,
Plaintiff

By:

/s/ Carl L. Moore
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For the City of Peabody,
Defendant

By:

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For the Commonwealth of Massachusetts,
Defendant

By:

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For the Trustees of the Huntington Wood
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By:

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