

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 12-13849-RHC
)	
v.)	Hon. Robert H. Cleland
)	
GREGORY A. GLADDEN,)	
VERIPI T. GLADDEN, and)	
VIVIAN GLADDEN,)	
)	
Defendants.)	
_____)	

ORDER TO APPEAR FOR STATUS CONFERENCE ON THE RECORD

The plaintiff United States of America and the defendant Vivian Gladden are hereby notified to appear before District Judge Robert H. Cleland at the Federal Building and United States Courthouse, 526 Water Street, Port Huron, MI 48060, on **June 14, 2017, at 2:00 p.m.**, for a status conference on the record.

The defendant Vivian Gladden is required to personally appear at this hearing. If the defendant Vivian Gladden fails to personally appear at this hearing, then a default judgment shall enter and the Court may issue a final judgment that:

1. Enters default judgment against the defendant Vivian Gladden.
2. Finds that the United States has a valid and subsisting tax lien

associated with the federal tax liabilities of the defendants Gregory A. Gladden and Veripi T. Gladden that were reduced to judgment by the Court in the *Order*

Denying Defendant's Motion for a Stay and Granting Plaintiff's Motion for Summary Judgment (Docket No. 25) for the income tax year 2009, and finding that this tax lien attaches to the real property identified in the complaint as the "Bristol Property," that is located at 4136 Bristol, Troy, Michigan, Tax ID 20-15-476-011, that is legally described as follows:

Lot 80, Cypress Gardens Subdivision, as recorded in Liber 126, Page 7, of Plats, Oakland County Records.

3. Enforces the federal tax lien by ordering the judicial sale of the Bristol Property pursuant to 26 U.S.C. § 7403 with the proceeds of the sale be distributed in the following order of priority:

a. First, to the United States Treasury, for the expenses of the sale, including any expenses incurred to secure or maintain the Bristol Property pending sale and confirmation by the Court, as well as all other costs and expenses of sale, including title insurance.

b. Second, to Oakland County for real property taxes and other local assessments due and owing, if any, in accordance with 26 U.S.C. § 6323(b)(6).

c. Third, to the defendant Vivian Gladden in the amount of 5% of the first \$240,000.00 in gross proceeds and 7.5% on each dollar of gross proceeds exceeding \$240,000.00. For example, if the Bristol Property sells for \$250,000.00, then the defendant Vivian Gladden would receive \$12,750.00, which is calculated

by $(\$240,000.00 \times .05) + (\$10,000.00 \times .075)$; if the Bristol Property sells for \$220,000.00, then the defendant Vivian Gladden would receive \$11,000.00, which is calculated by $(\$220,000.00 \times .05)$. The term “gross proceeds” includes the items listed in subparagraphs a and b above, before their payment.

d. Fourth, to the plaintiff United States of America towards satisfaction of the judgment entered in this case in favor of the United States and against the defendants Gregory A. Gladden and Veripi T. Gladden, for their 2009 federal tax liabilities in the amount of \$448,803.88, plus interest and other statutory additions accruing from and after September 12, 2014.

e. Fifth, following satisfaction of the judgment against the defendants Gregory A. Gladden and Veripi T. Gladden described in subparagraph d above, any remaining proceeds to the defendant Vivian Gladden.

SO ORDERED.

S/Robert H. Cleland
ROBERT H. CLELAND
UNITED STATES DISTRICT JUDGE

Dated: May 24, 2017

I hereby certify that a copy of the foregoing document was mailed to counsel of record and/or pro se parties on this date, May 24, 2017, by electronic and/or ordinary mail.

S/Lisa Wagner
Case Manager and Deputy Clerk
(810) 292-6522