

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

UNITED STATES OF AMERICA,)
)
)
 Plaintiff,)
)
 v.)
)
 JERRY C. STRAUSS; EILEEN)
 STRAUSS; HENNEPIN COUNTY)
 TREASURER; MINNESOTA)
 DEPARTMENT OF REVENUE;)
 HOUSEHOLD INDUSTRIAL FINANCE)
 COMPANY; and MINNEAPOLIS)
 MARRIOTT SOUTHWEST,)
)
 Defendants.)

Case No. 0:08-cv-1279-RHK-AJB

ORDER APPROVING STIPULATION FOR ENTRY OF JUDGMENT

For good cause shown, the Stipulation of the United States and defendants Jerry C. Strauss and Eileen Strauss (“defendants Strauss”) (Dkt. No. 53-2), is approved; and

IT IS HEREBY ORDERED that

1. The federal tax liens filed against the defendants Strauss under 26 U.S.C. Section 6321 regarding their 1999 through 2005 income tax liabilities, attach to all property and rights to property of the defendants Strauss including the real property (land, all buildings, and other improvements thereon) located at 8400 29th Avenue North, New Hope, Minnesota 55427, more fully described as:

Lot 6, Block 2, Twin Tera Linda 2nd Addition, according to the recorded plat thereof, on file or of record in the office of the County Recorder in and for Hennepin County, Minnesota, subject to restrictions, covenants, and easements of record, if any

together with all improvements thereon and the appurtenances there unto belonging;

2. The United States is entitled to foreclose its tax liens against the property located at

8400 29th Avenue North, New Hope, Minnesota 55427;

3. The property referred to in ¶s 1 and 2, above, may be sold privately for \$207,000 according to the terms of an April 30, 2010, contract and addendum thereto entered into by defendants Strauss, and the 6% sales commission and closing costs^{1/} (including any pro rated real estate taxes), may be paid from the sale proceeds;

4. The net proceeds remaining after subtraction of the items described in ¶ 3, above, shall be deposited with the clerk of Court by check made payable to the Clerk of United States District Court and shall be held in an interest bearing account subject to further order of the Court;

5. If the proposed private sale of the property described in ¶s 1, 3, and 4, above, fails for any reason, the United States may proceed with a foreclosure sale subject to further order of the Court;

6. Once the IRS determines whether some or all of the 1999 through 2005 income tax liabilities of the defendants Strauss were discharged as a result of the Strausses' bankruptcy proceeding, a joint and several judgment against the defendants Strauss may be entered for any income tax liabilities for 1999 through 2005 that were not discharged.

Entered this 28th day of May, 2010.

s/Richard H. Kyle
RICHARD H. KYLE
UNITED STATES DISTRICT JUDGE

^{1/} The estimated closing costs are \$7,000.