

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**vs.**

**CAROLYN J. SWANSON (Deceased),  
et al.,**

**Defendant.**

**Case No. 8:13CV183**

**DEFAULT JUDGMENT AND  
DECREE  
OF FORECLOSURE AND  
ORDER OF SALE**

This matter is before the Court on the Motion for Default Judgment (Filing No. 19) filed by Plaintiff United States of America (the "Government"). For the reasons discussed below, the Motion will be granted.

**BACKGROUND**

The Government filed its Complaint in this case on June 21, 2013 (Filing No. 1). The Government appeared through its attorneys, Deborah R. Gilg, United States Attorney for the District of Nebraska, and Robert L. Homan, Assistant United States Attorney. The Defendants, Carolyn J. Swanson (Deceased), Jessica Swanson, Lavern Swanson, Scherry Swanson, Ed Swanson, and the Unknown Heirs, Executors, Administrators, Devisees, Trustees, Legatees, Creditors, and Assignees of Such of the Defendants as May be Deceased; the Unknown Spouses of the Defendants; the Unknown Stockholders, Officers, Successors, Trustees, Creditors and Assignees of Such Defendants as are Existing, Dissolved or Dormant Corporations; the Unknown Executors, Administrators, Devisees, Trustees, Creditors, Successors and Assignees of Such Defendants as are or Were Partners or in Partnership; and the Unknown Guardians, Conservators and Trustees of Such of the Defendants as are Minors or are

in Any Way Under Legal Disability; and the Unknown Heirs, Executors, Administrators, Devisees, Legatees, Trustees, Creditors and Assignees of any Person Alleged to be Deceased and Made Defendants as Such (collectively, the "Defendants"), failed to answer or otherwise appear or plead to the allegations contained in the Complaint and said Defendants are in default in this action.

### **FINDINGS**

The Court has jurisdiction of these proceedings pursuant to Title 28, United States Code, § 1345. The record shows that due and legal notice of the pendency of this action has been given, and that the Court has acquired jurisdiction of all the parties. Having considered the pleadings and the evidence and submitted to the Court, the Court finds as follows:

- A. That each and all of the allegations of Plaintiff's Complaint are taken as true;
- B. That Plaintiff is entitled to a Decree of Foreclosure and Order of Sale as prayed;
- C. That the premises herein described will sell to the best advantage in one entire tract;
- D. That there is due and owing by Defendants to the Plaintiff as of December 30, 2013, the principal sum, fees and other recoverable costs of \$29,708.02, plus interest in the amount of \$4,478.54, together with interest accruing at the rate of \$5.868 per day from December 30, 2013, until the date of entry of this decree. Interest will accrue on said sums from and after the date of entry of this decree at the legal rate, computed daily and

compounded annually until paid in full. The amount due Plaintiff as stated herein is the first lien on the following described real estate in Cherry County, Nebraska, to-wit:

Lot Four (4), Block Eight (8), McDonalds Addition to the City of Valentine, Cherry County, Nebraska

Accordingly,

IT IS ORDERED:

1. The Motion for Default Judgment (Filing No. 19) filed by Plaintiff United States of America, is granted;
2. Judgment and decree of foreclosure is entered against Defendants, Carolyn J. Swanson (Deceased), Jessica Swanson, Lavern Swanson, Scherry Swanson, Ed Swanson, and the Unknown Heirs, Executors, Administrators, Devisees, Trustees, Legatees, Creditors, and Assignees of Such of the Defendants as May be Deceased; the Unknown Spouses of the Defendants; the Unknown Stockholders, Officers, Successors, Trustees, Creditors and Assignees of Such Defendants as are Existing, Dissolved or Dormant Corporations; the Unknown Executors, Administrators, Devisees, Trustees, Creditors, Successors and Assignees of Such Defendants as are or Were Partners or in Partnership; and the Unknown Guardians, Conservators and Trustees of Such of the Defendants as are Minors or are in Any Way Under Legal Disability; and the Unknown Heirs, Executors, Administrators, Devisees, Legatees,

Trustees, Creditors and Assignees of any Person Alleged to be Deceased and Made Defendants as Such;

3. The Court's findings above are hereby made a part of this decree and order and by this reference incorporated herein;
4. If the costs as indicated below and the several amounts above found due and interest thereon be not paid within twenty (20) days herefrom, all equity of redemption in said premises be foreclosed and said premises sold as upon execution in one entire tract;
5. The Plaintiff United States of America shall apply for and the Clerk of the United States District Court shall issue an Order of Sale;
6. The United States Marshal for the District of Nebraska shall thereupon advertise and sell, according to law, the aforementioned property;
7. As upon execution, said United States Marshal shall report his proceedings under this Decree and Order to this Court and shall deposit the proceeds of the sale, if any, into the Registry of the Court;
8. Upon confirmation of said sale, said Clerk shall apply the proceeds as follows:
  - a. First, to the payment of the costs of the Plaintiff, and to the United States Marshal for service of Summons and Complaint and execution of Order of Sale;
  - b. Second, to the payment of the amount found due the Plaintiff with interest thereupon according to law; and

- c. Third, to the payment of the costs of the United States Marshal for per diem and special requirements;
9. The Clerk shall retain in the Registry of the Court any surplus from said sale until further order of the Court;
10. The aforementioned costs will be determined, after confirmation of sale, pursuant to the procedures described in Rule 54.1 of the Local Rules of the United States District Court for the District of Nebraska; and
11. Upon confirmation by the Court of the sale of the aforementioned real estate, the United States Marshal shall execute a deed to the purchaser(s); and the parties of this Decree and Order and all persons claiming under them are ordered to deliver possession of said real estate to such purchaser(s).

Dated this 27<sup>th</sup> day of February, 2014.

BY THE COURT:

s/Laurie Smith Camp  
Chief United States District Judge