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11 UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

13 UNITED STATES OF AMERICA

14 Plaintiff,

v.

15 DENISE SIZEMORE, individually and
as trustee of the Joan Anne Lynch
16 Revocable Trust; JENNIFER KARTLER;
and CLARK COUNTY, NEVADA

18 Defendants.

Case No. 2:16-CV-02209-JAD-CWH

ECF No. 6

19 **STIPULATED MOTION AS TO PRIORITY BETWEEN UNITED STATES
20 AND CLARK COUNTY AND PROPOSED ORDER**

21 Plaintiff, the United States of America, and defendant Clark County, Nevada

22 agree as follows:

1 1. This Stipulation concerns the real property described in paragraph 8 of
2 the United States' Amended Complaint in this case. (Dkt. No. 1) The real property
3 is known as the "subject property." The subject property is located within Clark
4 County.

5 2. Clark County imposes property taxes upon the assessed value of real
6 property within the County. By operation of Nevada law, Clark County has a lien
7 upon real property in the amount of property taxes that are due but unpaid. NRS
8 361.450, *et seq.* Any Clark County lien on the Subject Properties shall remain until
9 any and all real property taxes due and owing, along with all penalties and costs,
10 are paid in full.

11 3. To the extent that property taxes imposed by Clark County have
12 become due and payable, but have not been paid, those property taxes should be
13 paid before the United States' interest or any other interest in the subject property
14 is satisfied. 26 U.S.C. § 6323(b)(6).

15 4. The parties agree to bear their own costs and fees.

16 5. Clark County agrees that this Court has jurisdiction over the res of the
17 subject property.
18

19 6. Except as stated herein, Clark County consents to judgment as
20 requested in the United States' Amended Complaint.

21 7. The United States and Clark County jointly request the Court to enter
22 the following proposed order.
23

1
2 Dated this 26th day of October, 2016.

3 CAROLINE D. CIRAULO
4 Principal Deputy
5 Assistant Attorney General

6 /s/Alexander E. Stevko
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Dated this 26th day of October, 2016.

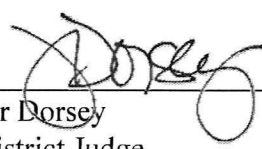
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* Permission to enter e-signature
granted by email dated 10/25/2016

14 **ORDER**

15 This stipulation [6] is approved. IT IS HEREBY ORDERED that, if the United States obtains
16 an order permitting it to sell one or more of the Subject Properties in connection with this case,
17 the order shall provide for the payment of any due and owing real property taxes to Clark
18 County before payment is made against the United States' federal tax lien. Any Clark County
19 lien on the Subject Properties shall remain until any and all real property taxes due and owing,
20 along with all penalties and costs, are paid in full. Subject to the terms of this stipulation and
21 order, Clark County shall be deemed to have consented to entry of judgment against it as
22 requested in the United States' complaint.
23



Jennifer Dorsey
U.S. District Judge
12/22/16