

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

THE BANK OF NEW YORK MELLON, fka)
THE BANK OF NEW YORK, AS TRUSTEE)
FOR THE CERTIFICATE HOLDERS)
OF THE CWABS INC., ASSET-BACKED)
CERTIFICATES, SERIES 2006-22)

Plaintiff,

v.

NV MORTGAGE, INC. dba SOMA)
FINANCIAL, et al.)

Defendants.

Case No.2:17-cv-01242-JAD-VCF

Removed from District Court, Clark
County, NV, Case No. A-17-752593-C

**STIPULATED JUDGMENT
DISCHARGING PROPERTY FROM
FEDERAL TAX LIENS**

ECF No. 17

Plaintiff, THE BANK OF NEW YORK MELLON FKA THE BANK OF NEW YORK,
AS TRUSTEE FOR THE CERTIFICATEHOLDERS OF THE CWABS INC., ASSET-BACKED
CERTIFICATES, SERIES 2006-22 (“Plaintiff”), by and through its attorneys of record, the
Fidelity National Law Group, Defendant UNITED STATES OF AMERICA (on behalf of
the INTERNAL REVENUE SERVICE), by and through its attorney of record, Boris
Kukso, Esq. of the U.S. Department of Justice, and Defendants NV MORTGAGE, INC.

1 dba SOMA FINANCIAL, JONATHON DALE AMOS and MELISSA AMOS¹, by and through
2 their attorneys of record, Hitzke & Associates, hereby agree, stipulate, and request
3 entry of judgment as follows:

4 **WHEREAS,**

5 This action involves the real property commonly known as 9601 Rolling Thunder
6 Avenue, Las Vegas, Nevada 89148, and more particularly described as:

7 LOT FIFTY THREE (53) IN BLOCK THREE (3) OF SPINNAKER AT SOUTHWEST
8 RANCH UNIT 3 AS SHOWN BY MAP THEREOF ON FILE IN BOOK 113 OF PLATS,
9 PAGE 24, IN THE OFFICE OF THE COUNTY RECORDER OF CLARK COUNTY,
10 NEVADA.

11 Assessor's Parcel Number: 163-31-811-047 (hereinafter, the "Property").

12 The United States claims an interest in the Property based on federal tax liens
13 against Jonathon Amos and Melissa Amos (hereinafter, the "Subject Federal Tax
14 Lien").

15 Specifically, the Subject Federal Tax Lien is the combined total of: (i) the tax lien
16 against Jonathon Amos for unpaid federal income tax liabilities for tax year 2008 in the
17 total amount of \$6,628.26, as of April 16, 2018; and (ii) the tax lien against Melissa Amos
18 for unpaid federal income tax liabilities for tax year 2005 in the total amount of
19 \$45,963.97, as of April 16, 2018. Notices of Federal Tax Lien are attached as Ex. 1.

20 Aside from the Subject Federal Tax Lien, the United States asserts no interest in
21 the Property on account of any tax lien against Jonathon Amos or Melissa Amos.

22 //

23
24
25

¹ Melissa Amos is now known as Melissa Lambson. For purposes of this stipulation, she will be referred to as "Melissa Amos."

1 **THEREFORE**, the Parties hereby agree, stipulate and request entry of the following
2 judgment:

- 3 1. That aside from the Subject Federal Tax Lien, the United States has no interest in
4 the Property on account of any tax lien against Jonathon Amos or Melissa Amos.
- 5 2. That Plaintiff has paid the United States valuable consideration and in exchange,
6 the United States DISCLAIMS any interest it may have in the Property based on
7 the Subject Federal Tax Lien (the “Disclaimer”).
- 8 3. That this Judgment shall be recorded in the Official Records of Clark County,
9 Nevada; that upon recording, the Judgment shall serve as notice of the
10 Disclaimer; and that no other documentation is necessary to effectuate the
11 Disclaimer.
- 12 4. That the Disclaimer applies only to the Property and shall not constitute a
13 release of any tax liens against Jonathon Amos and Melissa Amos.
- 14 5. That the amount Plaintiff paid to the United States in consideration for the
15 Disclaimer (the “Release Amount”) will be credited towards Jonathon Amos and
16 Melissa Amos’ outstanding tax liabilities.
- 17 6. That Jonathon Amos may be responsible to Plaintiff for repayment of the
18 Release Amount. In the event that Plaintiff seeks such repayment, it is expressly
19 acknowledge by the Parties herein that this Judgment in no way waives any
20 defenses, claims, counterclaims, or any other relief that Jonathon Amos and/or
21 Soma Financial may have against Plaintiff or any entity related to Plaintiff which
22 may seek repayment.
- 23 7. That the Complaint is dismissed in its entirety without prejudice.
- 24
- 25

- 1 8. That each party shall bear their own attorney's fees and costs.
2 9. That Plaintiff's Notice of Lis Pendens, recorded against the Property on May 8,
3 2017, as Instrument No. 20170508-0002232 of the Official Records of Clark
4 County, Nevada, is hereby expunged.

5
6 Dated: May 30, 2018

7 RICHARD E. ZUCKERMAN
8 Principal Deputy Assistant Attorney
9 General

10 /s/ Boris Kukso
11 BORIS KUKSO
12 U.S. Department of Justice
13 P.O. Box 683
14 Washington, D.C. 20044

15 Of Counsel:
16 DAYLE ELIESON
17 US Attorney

18 Dated: May 2, 2018

19 HITZKE & ASSOCIATES

20 /s/ Eric M. Ferran
21 ERICK M. FERRAN, ESQ.
22 Nevada Bar No. 9554
23 2030 E. Flamingo Road, Suite 115
24 Las Vegas, Nevada 89119
25 *Attorneys for Defendants NV
Mortgage, Inc. dba Soma Financial,
Jonathan Dale Amos, and Melissa Amos*


Dated: May 2, 2018

FIDELITY NATIONAL LAW GROUP

/s/ Christina H. Wang
CHRISTINA H. WANG, ESQ.
Nevada Bar No. 9713
1701 Village Center Circle, Suite 110
Las Vegas, Nevada 89134

Attorneys for Plaintiff

**IT IS SO ORDERED. And the Clerk of Court is directed to ENTER JUDGMENT
accordingly and CLOSE THIS CASE.**



U.S. District Judge Jennifer A. Dorsey
Dated: May 31, 2018