

1 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

2
3 BORIS KUKSO
Trial Attorney, Tax Division
4 U.S. Department of Justice
P.O. Box 683
5 Washington, D.C. 20044
202-353-1857 (v)
6 202-307-0054 (f)
Boris.Kukso@usdoj.gov

7 Of Counsel:
8 DAYLE ELIESON
US Attorney

9 UNITED STATES DISTRICT COURT
10 DISTRICT OF NEVADA

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

Case No. 2:18-CV-00525-JAD-PAL

14 DOUGLAS H. CLARK, A
15 PROFESSIONAL CORPORATION;
16 VERMICULUS CORPORATION OF
NEVADA; DOUGLAS H. CLARK
17 individually and as trustee of the LUNA
PLENA 110325 REVOCABLE LIVING
18 TRUST and of the AMBET
REVOCABLE LIVING TRUST;
19 REPUBLIC SERVICES, INC.; CLARK
COUNTY TREASURER; and CHIP-N-
20 DALES CUSTOM LANDSCAPING,
INC.

**Order Granting Joint Motion re:
Priority**

ECF NO. 6

21 Defendants.

1 **STIPULATION AS TO PRIORITY BETWEEN UNITED STATES AND**
2 **CLARK COUNTY AND PROPOSED ORDER**

3 Plaintiff, the United States of America, and defendant Clark County

4 Treasurer (“Clark County”) agree as follows:

5 1. This Stipulation concerns the real property described in paragraph 1 of
6 the United States’ Complaint in this case. Dkt. No. 1. The real property is known as
7 the “Subject Property.” The Subject Property is located within Clark County.

8 2. Clark County imposes property taxes upon the assessed value of real
9 property within the County. By operation of Nevada law, Clark County has a lien
10 upon real property in the amount of property taxes that are due but unpaid. NRS
11 361.450, *et seq.* Any Clark County lien on the Subject Property shall remain until
12 any and all real property taxes due and owing, along with all penalties and costs,
13 are paid in full.

14 3. To the extent that property taxes on the Subject Property are due and
15 payable, but have not been paid, pursuant to 26 U.S.C. § 6323(b)(6), those property
16 taxes have priority over the United States’ interest in the Subject Property. In the
17 event the Subject Property is sold, the United States agrees that proceeds of sale
18 shall be applied to satisfy any property taxes on the Subject Property due and
19 payable before being applied to satisfy the United States’ liens.

20 4. The parties agree to bear their own costs and fees.
21
22
23

1 5. Clark County received a copy of the United States' Complaint, waives
2 the service of summons, and agrees that this Court has jurisdiction over the res of
3 the Subject Property.

4 6. Except as stated herein, Clark County consents to judgment as
5 requested in the United States' Complaint.

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

8
9 Dated: April 4, 2018.

10 RICHARD E. ZUCKERMAN
11 Principal Deputy Assistant Attorney
12 General

13 /s/ Boris Kukso
BORIS KUKSO
14 Trial Attorney, Tax Division
U.S. Department of Justice
15 P.O. Box 683
Washington, D.C. 20044
16 202-353-1857 (v)
202-307-0054 (f)
17 Boris.Kukso@usdoj.gov

18 Of Counsel:
19 U.S. Attorney
Dayle Elieson
Attorneys for United States

Dated: April 4, 2018.

STEVEN B. WOLFSON
District Attorney
Civil Division
State Bar No. 001565

20 /s/ Shannon Wittenberger
Shannon Wittenberger
21 Deputy District Attorney
22 State Bar No. 012304
500 South Grand Central Pkwy.
23 PO Box 552215
Las Vegas, NV 8915502215
702-455-4761 (v)
702-382-5178 (f)
shannon.wittenberger@clarkcountydac.com
* Permission to enter e-signature
granted by email dated April 4, 2018.


1 **Order Approving Stipulation**

2 1. The foregoing Stipulation is approved. If the United States obtains an order
3 permitting it to sell Subject Property in connection with this case, the order shall
4 provide for the payment of any due and owing real property taxes to Clark County
5 before payment is made to satisfy the United States' federal tax lien. Any Clark
6 County lien on the Subject Properties shall remain until any and all real property
7 taxes due and owing, along with all penalties and costs, are paid in full.

8 2. Subject to the terms of the Stipulation and this Order, Clark County shall be
9 deemed to have consented to entry of judgment against it as requested in the
10 United States' Complaint.

11 3. The Court construes this stipulation between fewer than all the parties to this
12 action as a joint motion under LR 7-1(c) and GRANTS it.

13 IT IS SO ORDERED.

14
15 
16 _____
17 UNITED STATES DISTRICT JUDGE
18 April 5, 2018

19 Submitted by:

20 RICHARD E. ZUCKERMAN
21 Principal Deputy Assistant Attorney General

22 BORIS KUKSO
23 Trial Attorney, Tax Division
U.S. Department of Justice