

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,	)	
	)	Case No. 1:12-cv-92
Plaintiff,	)	
	)	
v.	)	Magistrate Judge Landya B. McCafferty
	)	
DANIEL J. DEMERS, also known as	)	
DAN J. DEMERS, TOWN OF	)	
BARRINGTON, STATE OF NEW	)	
HAMPSHIRE, and CANDACE M. BOYD,	)	
	)	
Defendants.	)	

**STIPULATION FOR JUDGMENT AND FOR ENTRY OF JUDGMENT**

Plaintiff United States of America, Defendant Daniel J. Demers, also known as Dan J. Demers, Defendant Town of Barrington, Defendant State of New Hampshire, and Defendant Candace M. Boyd stipulate to the following:

- 1.) Plaintiff United States of America commenced this suit in order to reduce to judgment federal tax liabilities of Daniel J. Demers, also known as Dan J. Demers, and to enforce the associated liens against certain real property.
- 2.) Defendant Daniel J. Demers, also known as Dan J. Demers, is liable to Plaintiff United States of America as set forth in the complaint for unpaid trust fund recovery penalty liabilities in the amount of \$205,806.41, plus statutory additions accruing from and after September 26, 2011, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).
- 3.) Defendant Daniel J. Demers, also known as Dan J. Demers, is liable to Plaintiff United States of America as set forth in the complaint for unpaid Form 941 and Form 940

liabilities in the amount of \$25,456.92, plus statutory additions accruing from and after September 26, 2011, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).

- 4.) As of September 26, 2011, the total amount owed by Defendant Daniel J. Demers for the tax assessments described in paragraphs 2 and 3, above, taking into account all payments, credits, abatements, costs, and accruals, equals \$231,263.33.
- 5.) Judgment shall enter in favor of Plaintiff United States of America and against Defendant Daniel J. Demers for the debts described in paragraphs 2 through 4, above, in the amount of \$231,263.33, plus statutory additions accruing from and after September 26, 2011, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).
- 6.) The debts described in paragraphs 2 through 5, above, were excepted from discharge under 11 U.S.C. § 523(a)(1) and (7) in the bankruptcy case of Daniel L. Demers, Case No. 05-11067 (Bankr. D. N.H.).
- 7.) Plaintiff United States of America holds tax liens for the debts described in paragraphs 2 through 5, above, which attach to and shall be enforced against the property commonly known as 12 Hansonville Road, Lot 5, Barrington, New Hampshire (“Subject Property”), and more fully described as:

A certain tract or parcel of land, together with the buildings and improvements now or hereafter located thereon, situate on the southerly side of Hansonville Road, Barrington, Strafford County, State of New Hampshire, and shown as Lot #5 on a Plan entitled “Subdivision of Masse Land for Patten Corporation” drawn by Henry and Berlind Associates, Inc., dated January 3, 1987, and recorded at the Strafford County Registry of Deeds as Plan No. 30A-60. Said Lot #5 is more particularly bounded and described as follows:

Beginning at a pin set on the southerly sideline of said Hansonville road, at the common corner of Lots #4 and #5, as shown on said Plan; thence running along Lot #4 South 53° 19' 53" East a distance of 680.11 feet to a pin set on the boundary of Lot #3 at the common corner of Lots #4 and #5; thence turning and running along Lot #3 North 52° 08' 52" East a distance of 250.00 feet to a pin set on the bounty of Lot #6 at the common corner of Lots #3 and #5; thence turning and running along said Lot #6 North 41° 35' 34" West a distance of 775.32 feet to a pin set on the southerly sideline of said Road at the common corner of Lots #5 and #6; thence turning and running along the southerly sideline of said Road the following three courses and distances: generally southwesterly along a curve to the left having a radius of 1399.39 feet a distance of 22.02 feet; thence running South 38° 02' 08" West a distance of 191.83 feet; thence running generally southwesterly along a curve to the left having a radius of 785.51 feet a distance of 186.14 feet to the point of beginning. Said Lot #5 contains 5.403 acres, more or less, according to said Plan.

The second course given in the description herein corrects an apparent scrivener's error recited on the Plan as North 52° 08' 52" West to the correct course of North 52° 08' 52" East.

MEANING AND INTENDING hereby to describe and convey a portion of the premises conveyed to Patten Corporation Northeast by Charles N. Masse and Virginia Anne Point by warranty deed dated February 13, 1987 and recorded at the Strafford County Registry of Deeds at Book 1291, Page 639.

Subject to the following covenants and restrictions, as shown on said Plan, which are hereby deemed to run with the land:

- a. No further subdivision of lots.
- b. For single family residences only.
- c. No mobile homes permitted.

8.) Defendant State of New Hampshire recorded a real estate lien on August 6, 2007 against the Subject Property at the Strafford County Registry of Deeds in Book 3561, Page 178 for unpaid unemployment compensation taxes. This debt has since been satisfied and Defendant State of New Hampshire has no right, title, claim, lien or interest in the Subject Property.

- 9.) Defendant Candace Boyd has no right, title, claim, lien, or interest in the Subject Property.
- 10.) The Subject Property shall be sold by judicial sale, according to law, free and clear of all rights, titles, claims, liens, and interest of the parties to this case, and without any right of redemption, with the proceeds of the sale, after the payment of the costs of sale, to be distributed as follows:
- First to the Town of Barrington for any real estate taxes due and owing in accordance with 26 U.S.C. § 6323(b)(6); and,
  - Second to the United States and applied to the tax liabilities of Daniel J. Demers described in paragraphs 2 through 5, above.

AGREED TO BY:

**For Plaintiff United States of America:**

KATHRYN KENEALLY  
Assistant Attorney General  
U.S. Department of Justice, Tax Division

/s/ Jules M. DePorre  
JULES M. DePORRE  
Trial Attorney, Tax Division  
U.S. Department of Justice  
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Jules.M.DePorre@usdoj.gov  
Counsel for Plaintiff United States of America

Date: 5/21/2011

**For Defendant Daniel J. Demers:**

/s/ Daniel J. Demers (with consent)  
DANIEL J. DEMERS, pro se  
164 Concord Stage Rd.  
Weare, NH 03281  
Telephone: (603) 529-0801

Date: July 27, 2012

**For Defendant Town of Barrington:**

/s/ Judith E. Whitelaw (with consent)

Date: June 12, 2012

JUDITH E. WHITELOW  
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Laconia, NH 03246  
603 524-3885  
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Counsel for Town of Barrington

**For Defendant State of New Hampshire:**

/s/ Richard J. Lavers (with consent)

Date: June 20, 2012

RICHARD J. LAVERS  
New Hampshire Employment Security  
32 South Main Street  
Concord, NH 03301-4857  
Telephone: (603) 228-4062  
Richard.J.Lavers@nhes.nh.gov

**For Defendant Candace Boyd:**

/s/ Candace M. Boyd (with consent)

Date: June 27, 2012

Candace M. Boyd, pro se  
667 Wallis Rd.  
Rye, NH 03870-2226

**IT IS SO ENTERED, ADJUDGED, AND DECREED.**

Date: July 31, 2012

/s/ Joseph N. Laplante  
U.S. District Judge

**CERTIFICATE OF SERVICE**

I certify that on July 30, 2012, I electronically filed the foregoing *Stipulation for Judgment And for Entry of Judgment* using the Court's CM/ECF System which will send notification to all registered participants in this case, and that the forgoing was served upon unregistered parties by depositing a copy in the U.S. mail, postage prepaid, addressed to the following:

Candace M. Boyd  
667 Wallis Rd.  
Rye, NH 03870-2226

Daniel J. Demers  
164 Concord Stage Rd.  
Weare, NH 03281

Richard Lavers  
New Hampshire Employment Security  
32 South Main St.  
Concord, NH 03301-4857

/s/ Jules M. DePorre  
Jules M. DePorre  
Trial Attorney, Tax Division