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JAMES BONINI
CLERK

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U.S. DISTRICT COURT
SOUTHERN DIST. OHIO
EAST. DIV. COLUMBUS

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 2:09-cv-450
)	Judge Graham
ARNETT L. BROWN, JR.,)	Magistrate Judge Abel
CHERYL A. BROWN, a/k/a)	
CHERYL A. MORTON, a/k/a)	
C. MORTON-BROWN, <i>et al.</i> ,)	
)	
Defendants.)	

STIPULATED JUDGMENT ENTRY

The plaintiff, the United States of America, and the defendants Central Mortgage Co., State of Ohio, Department of Taxation, and City of Columbus, Division of Income Tax, by undersigned counsel, having agreed to the following, and defendants Arnett L. Brown, Jr., Cheryl A. Brown, also known as Cheryl A. Morton and C. Morton-Brown, Capital One Bank and Huntington National Bank having been defaulted, and the United States having obtained a default judgment against defendants Arnett L. Brown, Jr., and Cheryl A. Brown for their federal income tax liabilities identified in the Complaint, IT IS ORDERED, ADJUDGED, AND DECREED that:

1) The United States' federal tax liens are foreclosed upon the real property located at 2687 Copperhill Drive, Dublin, Ohio 43016-8438 ("the Copperhill Property"), which is Franklin County permanent parcel number 590-214212-00, and is more specifically described as:

Situated in the State of Ohio, County of Franklin, and in the City of Columbus:

Being Lot Number Twenty (20), of COPPERTREE ESTATES, as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book 70, page 10, Recorder's Office, Franklin County, Ohio.

By General Warranty Deed dated June 27, 1990, and recorded July 3, 1990, with the Recorder of Franklin County, Ohio, at Index No. 15442 F08, Centex Real Estate Corporation transferred its rights, title, and interest in the Copperhill Property to defendants Arnett L. Brown, Jr. and Cheryl A. Brown.

2) The Copperhill Property shall be sold free and clear of all rights, titles, claims, interests and liens of the parties. Plaintiff may submit a subsequent motion and proposed order specifying the sale procedure.

3) The proceeds of the sale of the Copperhill Property shall be distributed in the following order:

FIRST, to pay the costs of the sale;

SECOND, to pay any delinquent local real estate taxes against the Copperhill Property;

THIRD, to defendant Central Mortgage Company for the balance due on the mortgage dated June 28, 1990, between Arnett L. Brown, Jr., and Cheryl A. Brown as borrowers and Midwest Savings Bank as lender, with the Copperhill Property as collateral, filed with the Franklin County Recorder on July 3, 1990, at Volume Page 15443C20, and subsequently assigned to Central Mortgage Company on June 15, 2001, such assignment having been filed with the Franklin County Recorder on July 27, 2001, as instrument number 200107270170765;

FOURTH, to defendant State of Ohio, Department of Taxation, for its tax liens filed against Arnett L. Brown, Jr., and Cheryl A. Brown on June 29, 1995 (serial # 00219931630445), and September 27, 1996 (serial # 00219951962459).

FIFTH, to the plaintiff United States of America for its assessments against Arnett L. Brown, Jr., and Cheryl A. Brown for federal income taxes for the 1996 year, which were made

on December 8, 1997, and June 7, 1999;

SIXTH, to the defendant State of Ohio, Department of Taxation, for its tax liens filed against Arnett L. Brown, Jr., and Cheryl A. Brown on July 27, 2000 (serial # 00219983221236), and August 1, 2000 (serial # 00219983240772).

SEVENTH, to the plaintiff United States of America for its assessments against Arnett L. Brown, Jr., and Cheryl A. Brown for federal income taxes for the years 1997-2001, which were made on January 8, 2001 (1997-99 tax years), November 4, 2002 (2000 tax year), and November 10, 2003 (2001 tax year);

EIGHTH, to the defendant State of Ohio, Department of Taxation, for its tax liens filed against Arnett L. Brown, Jr., on May 17, 2006 (serial #3040210999), May 4, 2007 (serial # 3060202010), May 11, 2007 (serial # 3060203882), and June 21, 2007 (serial #3060209918);

NINTH, to the defendant City of Columbus, Division of Income Tax, for its judgment dated January 31, 2008, in City of Columbus, Income Tax Division v. Arnett L. Brown, Jr., Case No. 07 CVH-11-16342, Court of Common Pleas, Franklin County, Ohio;

TENTH, to the defendant State of Ohio, Department of Taxation, for its tax liens filed against Arnett L. Brown, Jr., and Cheryl A. Brown on April 17, 2008 (serial #00220000911585), and against Arnett L. Brown, Jr., on April 3, 2008 (serial # 3070205174);

ELEVENTH, to the plaintiff United States of America for its assessment against Arnett L. Brown, Jr., for federal income taxes for the year 2004, which was made on April 21, 2008;

TWELFTH, to the defendant State of Ohio, Department of Taxation, for its tax lien filed against Arnett L. Brown, Jr., on August 22, 2008 (serial # 3070212764)

THIRTEENTH, to the plaintiff United States of America for its assessments against

Arnett L. Brown, Jr., and Cheryl A. Brown for federal income taxes for the years 2002, 2003, 2005, 2006, and 2007, which were made on December 8, 2008 (tax years 2005-07), January 5, 2009 (tax year 2003), and January 12, 2009 (tax year 2002);

FOURTEENTH, to the defendant State of Ohio, Department of Taxation, for its tax lien filed against Arnett L. Brown, Jr., on May 1, 2009 (serial # 3080209721); and

FIFTEENTH, to defendants Arnett L. Brown, Jr., and Cheryl A. Brown, in the amount of any remaining balance.

AGREED:

/s/ Edward J. Murphy
EDWARD J. MURPHY
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6064
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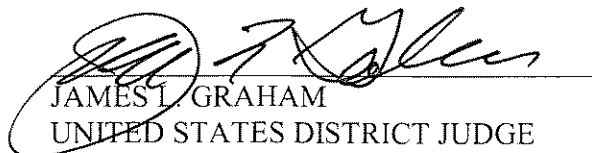
/s/ John H. Sumner (signed consent attached)
JOHN H. SUMNER (#0012679)
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/s/ Bill L. Purtell (signed consent attached)
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/s/ Lucas Ward (email consent attached)
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Telephone: (614) 466-8671
Fax: (614) 752-9070
Email: lucas.ward@ohioattorneygeneral.gov

IT IS SO ORDERED, ADJUDGED, AND DECREED.

Dated this 10th day of June, 2010


JAMES L. GRAHAM
UNITED STATES DISTRICT JUDGE


Arnett L. Brown, Jr., and Cheryl A. Brown for federal income taxes for the years 2002, 2003, 2005, 2006, and 2007, which were made on December 8, 2008 (tax years 2005-07), January 5, 2009 (tax year 2003), and January 12, 2009 (tax year 2002);

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IT IS SO ORDERED, ADJUDGED, AND DECREED.

Dated this _____ day of _____, 2010

JAMES L. GRAHAM
UNITED STATES DISTRICT JUDGE

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IT IS SO ORDERED, ADJUDGED, AND DECREED.

Dated this _____ day of _____, 2010

JAMES L. GRAHAM
UNITED STATES DISTRICT JUDGE

Murphy, Edward J. (TAX)

From: Lucas Ward [lucas.ward@ohioattorneygeneral.gov]
Sent: Wednesday, March 31, 2010 3:24 PM
To: Murphy, Edward J. (TAX)
Subject: RE: US v. Brown, Case No. 2:09-cv-450 (US District Court, SD Ohio)

Please note in my signature block that I represent the Ohio Department of Taxation. Besides that, feel free to note my approval. Thanks.

Lucas Ward,
Assistant Attorney General
Collections Enforcement
150 E. Gay St., 21st Fl.
Columbus, OH 43215
(614) 466-8459
(614) 752-9070- fax
lucas.ward@ohioattorneygeneral.gov

This message may be a privileged communication, work product or may not otherwise be a public record subject to disclosure.

From: Murphy, Edward J. (TAX) [mailto:Edward.J.Murphy@usdoj.gov]
Sent: Tuesday, March 30, 2010 4:55 PM
To: Lucas Ward; jhsumner@columbus.gov; bill.purtell@lsrlaw.com
Subject: US v. Brown, Case No. 2:09-cv-450 (US District Court, SD Ohio)

<<Brown - stip.pdf>>

Please find attached a proposed judgment entry resolving count two of the United States' complaint in the above-referenced case. I already have a default judgment against the Browns on count one, and this agreed entry would resolve the remainder of the case. Based on the estimated property values and what I think the various liens are owed at this point, I don't think anyone after "SEVENTH" in the priority list will be paid. Please let me know if you consent to the entry of this judgment or wish to see any modifications. If you are OK with it, please sign at your signature block and either fax or email the signed copy back to me. The procedures for the foreclosure sale would then be addressed by a subsequent motion and order. Thanks.

--Ted

Edward J. Murphy, Trial Attorney

U.S. Department of Justice, Tax Division

Box 55, Ben Franklin Station