

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

UNITED STATES OF AMERICA, )  
Plaintiff, )  
v. ) Civil No. 2:12-cv-1055-EAS-NMK  
)  
BEACHY CABINET COMPANY, )  
MADISON COUNTY TREASURER, )  
OHIO DEPARTMENT OF JOB AND )  
FAMILY SERVICES, )  
STATE OF OHIO DEPARTMENT )  
OF TAXATION, and )  
BUREAU OF WORKMEN'S COMPENSATION,) )  
Defendants. )

**FINAL JUDGMENT AND ORDER FOR JUDICIAL SALE**

This matter comes before the Court upon the *Stipulation for Judgment and Judicial Sale of Real Property* (Docket Entry No. 19.) It is:

ORDERED, ADJUDGED, and DECREED, that with respect to Count One of the government's complaint, judgment is entered in favor of plaintiff United States of America and against defendant Beachy Cabinet Company in the amount of \$2,043,219.48, plus statutory interest and additions from and after August 6, 2012, including interest pursuant to 26 U.S.C. §§ 6601, 6621 and 6622, and 28 U.S.C. § 1961(c); and it is

FURTHER ORDERED, ADJUDGED, AND DECREED, that with respect to Count Two of the government's complaint, the Property Appraisal and Liquidations Specialists Group of the Internal Revenue Services is appointed as Receiver for the purposes of assisting in the enforcement of the federal tax liens against certain real property located at 8005 Lafayette Plain City Road, London, Ohio 43140 (the "Property"), pursuant to 26 U.S.C. §§ 7402(a) and 7403(d),

and is directed to take custody and arrange for the sale of the Property, which is more fully described in Exhibit A of this order; and it is

FURTHER ORDERED, ADJUDGED, AND DECREED, that the Receiver is directed to offer the Property for sale at public auction, free and clear of all liens and interests of the parties, such public sale to commence at a time and place to be announced by the Receiver after first being advertised at least once a week for four consecutive weeks preceding the date fixed for sale in a daily newspaper of general circulation in Madison County, Ohio, and by such notice as the Receiver deems appropriate; and it is

FURTHER ORDERED, ADJUDGED, AND DECREED, that the Property shall be offered for sale subject to confirmation by this Court, and upon such confirmation and receipt of the entire purchase price for such property, the Receiver shall deliver to the purchaser of the Property a quit claim deed for the property purchased. No bids (except a bid made by the United States) shall be accepted unless the same is accompanied by a certified check or cash deposit of \$10,000 and the balance of the purchase price shall be tendered to the office designated by the government by the successful bidder within sixty days following the date of confirmation of the sale, in the form of a certified check or cash. If the successful bidder defaults in this requirement, the deposit made by the successful bidder shall be forfeited and retained by the Receiver as part of the proceeds of sale in the same manner as set forth herein. The United States may bid as a credit against its judgment without tender of cash; however, if it is the successful bidder, the United States shall pay to Receiver the expenses of the sale. However, the amount to be paid by the United States shall not exceed the amount of the United States' successful bid; and it is

FURTHER ORDERED, ADJUDGED, AND DECREED, that in the event the Receiver is unable to sell the Property in accordance with the terms and conditions set forth in this *Final Judgment and Order for a Judicial Sale*, the Receiver shall again offer the Property for sale at a public auction, to be announced by the Receiver, after again being advertised at least once each week for four consecutive weeks preceding the date fixed for such sale in a daily newspaper of general circulation in Madison County, Ohio and by such other notice as the Receiver shall deem appropriate. The notice of sale shall contain the terms and conditions of sale as set forth above; and it is

FURTHER ORDERED, ADJUDGED, AND DECREED that the proceeds from the sale of the Property are not expected to exceed the amounts shown below and the proceeds of the sale shall be distributed as follows:

First, to pay the expenses of sale, which shall be documented in the motion to confirm the sale that is required by this *Final Judgment and Order for a Judicial Sale*;

Second, to pay any unpaid real property taxes to the defendant Madison County Treasurer that might exist with respect to the Property; and

Third, to the United States of America, in the total amount of \$672,636.09, plus additional interest accruing from December 22, 2005, to be applied to the unpaid federal employment tax liabilities of Beachy Cabinet Company for the tax periods ended June 30, 1998 through December 31, 2001, with Lien Number 265501305; and it is.

FURTHER ORDERED, ADJUDGED, AND DECREED, that defendant Beachy Cabinet Company will remove itself and its possessions from the Property within 45 days from the date of the entry of this *Final Judgment and Order for a Judicial Sale*; and it is

FURTHER ORDERED, ADJUDGED, AND DECREED, that pending the sale of the Property, the Receiver is authorized to take possession of the Property and shall have free access to the Property and take all actions necessary to preserve the Property until the Property is delivered to a successful purchaser. This includes, but is not limited to, taking the following actions: changing the locks, arranging for the connecting or disconnecting of utilities, arranging for inspections of the Property by buyers, and arranging for repairs to the Property; and it is

FURTHER ORDERED, ADJUDGED, AND DECREED, that the closing of the sale of the Property shall not occur until after the proposed sale has been approved by further order of this Court.

**IT IS SO ORDERED.**

  
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UNITED STATES DISTRICT JUDGE

Dated this 1 day of May, 2013