

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TENNESSEE  
WINCHESTER DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 4:10-cv-00028-SKL
	)	
JOHN NOAH STEELE and	)	
LORETTA FAYE KELLEY	)	
	)	
Defendants.	)	

**ORDER CONFIRMING SALE OF REAL PROPERTY**

Upon consideration of the Motion For Confirmation Of Sale Of Real Property filed by Plaintiff United States of America (“United States”), and with no objection from Defendants John Noah Steele and Loretta Faye Kelley, and the Court finding that

1. In the Order Of Sale, the Court ordered the federal tax liens of the United States attaching to the real property at 4697 Keith Springs Mountain Road, Belvedere, Tennessee, described in paragraph 1 of the Order Of Sale, shall be foreclosed upon and the property sold by an Internal Revenue Service (“IRS”) Property Appraisal and Liquidation Specialist (“PALS”), or its representative, free and clear of liens or interest of Defendants John Noah Steele and Loretta Faye Kelley, and the United States, and the proceeds of the sale paid first, to PALS in payment of its administrative expenses, and second, any remaining proceeds split evenly (50 / 50) between the United States to be applied to the federal income tax liabilities of Defendant John Noah Steele for the years 1999 - 2005, and 2007, as set forth in the Consent Judgment entered on November 7, 2011 (Doc. # 12-1), and (non-taxpayer) Defendant Loretta Faye Kelley;

2. On April 17, 2018, the United States agreed to sell the property to William M. Anderton and Dennis Walker (“Purchasers”) for the purchase price of \$ 20,000.00. The Purchasers have remitted to PALS two cashier’s check in the amounts of \$ 7,000.00 and \$ 13,000.00, or a total of \$ 20,000.00. PALS forwarded the cashier’s checks to the Clerk, United States District Court for the Eastern District of Tennessee in Knoxville for deposit into the Court’s registry to be distributed in accordance with the further order of this Court, in accordance with paragraphs 7 and 8 of the Order Of Sale;

3. The IRS has incurred and paid expenses for legal advertising in the “Herald Chronicle” newspaper in the amount of \$ 1,859.18;

4. All provisions of the Order Of Sale have been complied with; and

5. Upon the entry of this Order, PALS, or its representative, shall execute and deliver a deed conveying the property to the Purchasers, it is

ORDERED that the United States’ Motion For Confirmation Of Sale Of Real Property [Doc. 13] be and hereby is GRANTED; and it is further

ORDERED, ADJUDGED, and DECREED that the sale of the real property at 4697 Keith Springs Mountain Road, Belvedere, Tennessee, to William M. Anderton and Dennis Walker is CONFIRMED; and it is further

ORDERED, ADJUDGED, and DECREED that all liens or interest of Defendants John Noah Steele and Loretta Faye Kelley and the United States in the real property at 4697 Keith Springs Mountain Road, Belvedere, Tennessee that are held or asserted by Defendants John Noah Steele and Loretta Faye Kelley, and the United States, are extinguished; and it is further

ORDERED, ADJUDGED, and DECREED that the Clerk shall make payment from the amount of \$ 20,000.00 on deposit with the Court, as follows:

(1) to the IRS in the amount of \$ 1,859.18 by a check payable to the “Internal Revenue Service” forwarded to Roberta Colee, Property Appraisal and Liquidation Specialist, Internal Revenue Service, 109 S. Highland, Room 103, Jackson, TN 38301;

(2) of the remaining balance of \$ 18,140.82 after payment to the IRS, to the United States of America by a check payable to the “Department of Justice” in the amount of \$ 9,070.41, plus 50% of accrued interest, if any, forwarded to Michael J. Martineau, Esquire, Tax Division, U.S. Department of Justice, P.O. Box 227, Ben Franklin Station, Washington, D.C. 20044, to be applied to the federal income tax liabilities of Defendant John Noah Steele for the years 1995 – 2005, and 2007, as set forth in the Consent Judgment entered on November 7, 2011 (Doc. # 12-1); and

(3) of the remaining balance of \$ 18,140.82 after payment to the IRS, to Defendant Loretta Faye Kelley by a check payable to “Loretta Faye Kelley” in the amount of \$ 9,070.41, plus 50% of accrued interest, if any, forwarded in care of Robert S. Peters, Esquire, Swafford, Peters, Priest & Hall, 120 North Jefferson Street, Winchester, TN 37398.

SO ORDERED.

ENTER.

*s/ Susan K. Lee*

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SUSAN K. LEE  
UNITED STATES MAGISTRATE JUDGE