

FILED IN THE
U.S. DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON

Jun 27, 2018

SEAN F. MCAVOY, CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,

Plaintiff,

v.

RICHARD S. RODRIGUEZ, also
known as Richard S. Rodriguez;
SHONNA L. RODRIGUEZ, also
known as Shonna L. Rodriguez; THE
RODRIGUEZ FAMILY LIVING
TRUST; THE YAKIMA FAMILIA
OUTREACH TRUST; YAKIMA
COUNTY; WELLS FARGO HOME
MORTGAGE, INC.; GREEN TREE
SERVICING, LLC; CHASE BANK,
USA, N.A.; FIRST NATIONAL
BANK OF OMAHA; and
DISCOVER BANK, Issuer of the
Discover Card,

Defendants.

NO: 1:18-CV-3038-RMP

ORDER GRANTING STIPULATED
MOTION FOR ENTRY OF
JUDGMENT

BEFORE THE COURT is a Stipulated Motion for Entry of Judgment

Against Richard S. Rodriguez, Shonna L. Rodriguez, The Rodriguez Family

Living Trust, and The Yakima Familia Outreach Trust, ECF No. 33. The United

States of America (“United States”), Richard S. Rodriguez a.k.a. Richard S.

Rodriguez (“Richard S. Rodriguez”), Shonna L. Rodriguez a.k.a. Shonna L.

Rodriguez (“Shonna L. Rodriguez”), The Rodriguez Family Living Trust, and The

1 Yakima Familia Outreach Trust (collectively, the “Parties”), jointly filed the
2 Stipulated Motion for Entry of Judgment. The Court has considered the pleadings,
3 has reviewed the record, and is fully informed.

4 Upon consideration of the Stipulated Motion for Entry of Judgment, the
5 Court finds no just reason for delay in granting the motion. *See* Fed. R. Civ. P.
6 54(b). Accordingly, for good cause shown, **IT IS HEREBY ORDERED THAT:**

7 1. The Stipulated Motion for Entry of Judgment Against Richard S.
8 Rodriguez, Shonna L. Rodriguez, The Rodriguez Family Living Trust, and The
9 Yakima Familia Outreach Trust, **ECF No. 33**, is **GRANTED**.

10 2. Judgment is entered in favor of the United States on its Complaint,
11 ECF No. 1, against Richard S. Rodriguez, Shonna L. Rodriguez, The Rodriguez
12 Family Living Trust, and The Yakima Familia Outreach Trust.

13 3. Richard S. Rodriguez and Shonna L. Rodriguez are jointly and
14 severally indebted to the United States for unpaid federal income taxes for tax year
15 2007, described in paragraph 42 of the Complaint (ECF No. 1), in the amount of
16 \$267,830.60 as of May 25, 2018, plus statutory interest which continues to accrue
17 as provided by 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621, and 6622, and
18 other statutory additions as provided by law, less any subsequent payments or
19 credits, until paid in full.

20 4. Richard S. Rodriguez is indebted to the United States for unpaid
21 federal civil tax penalties under 26 U.S.C. § 6702 for tax years 2006 and 2007,

1 described in paragraph 43 of the Complaint (ECF No. 1), in the amount of
2 \$12,218.85 as of May 25, 2018, plus statutory interest which continues to accrue as
3 provided by 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621, and 6622, and
4 other statutory additions as provided by law, less any subsequent payments or
5 credits, until paid in full.

6 5. Shonna L. Rodriguez is indebted to the United States for unpaid
7 federal civil tax penalties under 26 U.S.C. § 6702 for tax years 2005, 2006, and
8 2007, described in paragraph 44 of the Complaint (ECF No. 1), in the amount of
9 \$20,598.51 as of May 25, 2018, plus statutory interest which continues to accrue as
10 provided by 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621, and 6622, and
11 other statutory additions as provided by law, less any subsequent payments or
12 credits, until paid in full.

13 6. The United States has valid and subsisting federal tax liens for the
14 unpaid federal tax liabilities described in Paragraphs 3-5, above, that arose in favor
15 of the United States on the dates of assessments set forth in Paragraphs 42-44 of
16 the Complaint, ECF No. 1, and that attached to all property and rights to property
17 belonging to Richard S. Rodriguez and Shonna L. Rodriguez.

18 7. On the dates of assessments set forth in Paragraphs 42-44 of the
19 Complaint, the federal tax liens described in paragraph 6, above, attached to the
20 real property located at 12190 Mieras Road, Yakima, WA 98901, bearing Yakima
21 County Assessor Office's Parcel Number 201334-24403 ("Mieras Property"). The

1 Mieras Property is legally described as:

2 PARCEL D OF SHORT PLAT RECORDED IN BOOK 79 OF SHORT
3 PLATS, PAGE 131, UNDER AUDITOR’S FILE NO. 2548258, RECORDS
OF YAKIMA COUNTY, WASHINGTON.

4 *See* ECF No. 1, ¶ 19. The building style for the Mieras Property is classified as
5 “Manufactured Hse” by the Yakima County Assessor’s Office. *See id.*, ¶ 20. The
6 manufactured home located on the Mieras Property is a 2003 Guerdon with VIN
7 GDBOIB180301550AB, which may or may not be deemed a fixture. *See id.*

8 8. On the dates of assessments set forth in Paragraphs 42-44 of the
9 Complaint, the federal tax liens described in Paragraph 6, above, attached to the
10 real property located 1407 South 31st Avenue, Yakima, WA 98902, bearing
11 Yakima County Assessor Office’s Parcel Number 181326-33468 (“31st Avenue
12 Property”). The 31st Avenue Property is legally described as:

13 LOT 68, HAMILTON PARK ADDITION NO. 2, ACCORDING TO THE
14 PLAT THEREOF, RECORDED IN VOLUME “X” OF PLATS, PAGE 3,
RECORDS OF YAKIMA COUNTY, WASHINGTON.

15 *See* ECF No. 1, ¶ 27.

16 9. The Internal Revenue Service (“IRS”) properly recorded Notices of
17 Federal Tax Lien with the Yakima County Auditor’s Office as described in
18 Paragraphs 81-91 of the Complaint.

19 10. Richard S. Rodriguez and Shonna L. Rodriguez are the true owners of
20 the 31st Avenue Property and Mieras Property.

21 11. Neither The Rodriguez Family Living Trust nor The Yakima Familia

1 Outreach Trust have any claim or interest in the 31st Avenue Property or Mieras
2 Property.

3 12. The United States is entitled to foreclose its federal tax liens described
4 in Paragraph 6, above, against the 31st Avenue Property and Mieras Property.

5 13. The United States is entitled to an Order of Foreclosure and Judicial
6 Sale for the 31st Avenue Property and Mieras Property with terms and provisions
7 set by the United States.

8 14. Richard S. Rodriguez and Shonna L. Rodriguez are provided until
9 November 30, 2018, to privately sell the 31st Avenue Property in an arms-length
10 transaction, the terms of which must be approved in writing by the United States
11 Department of Justice prior to closing.

12 15. If Richard S. Rodriguez and Shonna L. Rodriguez are unable to
13 comply with the terms of Paragraph 14, above, then the United States shall submit
14 to the Court a proposed Order of Foreclosure and Judicial Sale on **both** the 31st
15 Avenue Property and Mieras Property with terms and provisions set by the United
16 States, as described in Paragraph 13, above.

17 16. If Richard S. Rodriguez and Shonna L. Rodriguez are able to comply
18 with the terms of Paragraph 14, above, then Richard S. Rodriguez and Shonna L.
19 Rodriguez are provided until 6 months from the date of sale of the 31st Avenue
20 Property to:

21 a. privately sell the Mieras Property in an arms-length transaction, the

1 terms of which must be approved in writing by the United States
2 Department of Justice prior to closing; or

3 b. refinance the Mieras Property provided that the refinancing fully pays
4 the federal tax liabilities described in Paragraphs 3-5, above.

5 17. If Richard S. Rodriguez and Shonna L. Rodriguez are unable to
6 comply with the terms of paragraph 16, above, then the United States shall submit
7 to the Court a proposed Order of Foreclosure and Judicial Sale on the Mieras
8 Property with terms and provisions set by the United States, as described in
9 Paragraph 13, above.

10 18. Each party shall bear its own respective costs and attorney's fees.

11 19. All further case deadlines are stayed until November 30, 2018. On or
12 before November 30, 2018, the United States shall file a Status Report regarding
13 the status of the private sale of the 31st Avenue Property and/or any remaining
14 issues in the case.

15 20. The Court shall retain jurisdiction to enforce the terms of the
16 settlement among the parties.

17 **IT IS SO ORDERED.** The District Court Clerk is directed to enter this
18 Order, enter judgment in favor of the United States, and provide copies to counsel.

19 **DATED** June 27, 2018.

20
21 *s/ Rosanna Malouf Peterson*
ROSANNA MALOUF PETERSON
United States District Judge