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6 *Attorneys for Plaintiff, United States*

7 **IN THE UNITED STATES DISTRICT COURT**  
8 **FOR THE EASTERN DISTRICT OF WASHINGTON**

9 UNITED STATES OF AMERICA, )  
10 *Plaintiff,* )

Civil No. 13-cv-5053-EFS

11 v. )

**JOINT STIPULATION  
BETWEEN THE UNITED  
STATES AND WALLA  
WALLA COUNTY  
CONCERNING INTEREST  
IN REAL PROPERTY**

12 RICHARD D. KEGLEY, RAMON )  
13 ZAMORA, ZAP BOXING YOUTH )  
OFFICE OF THE FIRST )  
14 PRESIDING PATRIARCH, JAMIE )  
15 OF YHVH, OFFICE of the FIRST )  
PRESIDING PATRIARCH, ERIN )  
16 CAPITAL MANAGEMENT, and )  
WALLA WALLA COUNTY, )

Without oral argument  
No hearing required (LR 55.1)

17 *Defendants.* )  
18 )

19 Plaintiff United States and Defendant Walla Walla County (the "County"),  
20 by and through their undersigned counsel, respectfully submit this Joint Stipulation  
21 concerning their respective lien interests in real property as set forth below:  
22

1           1. On May 1, 2013, the United States filed suit to reduce to judgment  
2 federal tax assessments made against Richard Kegley and to foreclose its federal  
3 tax liens that encumber a parcel of real property located at 2344 Old Milton  
4 Highway, Walla Walla, Washington with the following legal description:

5           Beginning at a point in the South line of the Northeast Quarter of the  
6 Southeast Quarter of Section 2 in Township 6 North of Range 35, East of the  
7 Willamette Meridian, which point is 5.74 feet, measured along said South  
8 line from the center of the Southeast Quarter of said Section and running  
9 thence East, along said South line 100.0 feet; thence North 668.22 feet, more  
10 or less, to the North line of the Southwest Quarter of the Northeast Quarter  
11 of the Southeast Quarter of said Section; thence West along said North line,  
12 100.0 feet; thence South 668.22 feet, more or less, to the point of beginning.  
13 Subject to existing road on the South. Situate in the County of Walla Walla,  
14 State of Washington.

15 (Docket No. 1, ¶ 28.)

16           2. The United States named the County as a defendant in this case, pursuant  
17 to 26 U.S.C. § 7403(b), as potentially claiming an interest in the property described  
18 in paragraph 1 above (the “Property”). (*Id.* at ¶ 10.)

19           3. The County has a lien interest in the Property.

20           4. On October 31, 2005 and July 10, 2007, the United States filed notices  
21 of federal tax lien in the County against Richard Kegley for the liabilities described  
22 in paragraphs 13 and 23 of the United States’ complaint.

          5. The Property is encumbered by liens resulting from unpaid real estate  
taxes owed to the County for tax years 2011, 2012, 2013, and 2014.

1           6. The United States and the County agree that the County's lien interest in  
2 the Property arising from the unpaid real estate taxes described in paragraph 5,  
3 above, is paramount and superior to the United States' federal tax liens.

4           7. Each party agrees to bear its respective attorney's fees.

5  
6 Dated: June 5, 2014.

7 **Counsel for the United States**

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9 United States Attorney

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11 Assistant Attorney General

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17  
18  
19 **IT IS SO ORDERED, THIS** 6th **DAY OF** June, 2014.

20 

21 **HONORABLE EDWARD F. SHEA**  
22 **UNITED STATES DISTRICT JUDGE**