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UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
STEVEN C. GROOM; and )  
STATE OF WASHINGTON )  
DEPARTMENT OF LABOR AND )  
INDUSTRIES, )  
 )  
Defendants. )  
\_\_\_\_\_ )

Case No. 2:16-CV-0340-TOR

**ORDER GRANTING  
STIPULATED MOTION FOR  
ENTRY OF JUDGMENT  
AGAINST STEVEN C. GROOM**

Upon consideration of Plaintiff the United States of America (“United States”) and Pro Se Defendant Steven C. Groom’s Stipulated Motion for Entry of Judgment Against Steven C. Groom (ECF No. 35), and for good cause shown, IT IS HEREBY ORDERED THAT:

1. The Court, finding no just reason for delay, Fed. R. Civ. P. 54(b), grants the Stipulated Motion for Entry of Judgment Against Steven C. Groom.
2. Judgment is entered in favor the United States and Against Steven C. Order Granting Stipulated Motion for Entry of Judgment Against Steven C. Groom

1 Groom.

2 3. The federal tax liens for individual income tax liabilities (Form 1040)  
3 for taxable periods ending December 31, 2002, through and including December  
4 31, 2006, arising from the assessments made jointly against Steven C. Groom and  
5 Michelle R. Groom referenced in paragraph 16 of the First Amended Complaint  
6 arose in favor of the United States on the dates of assessments set forth in  
7 paragraph 16 of the First Amended Complaint (ECF No. 29 at 4-6), and attached to  
8 the real property commonly known as 301 North Warren Avenue, Newport,  
9 Washington, 99156 (the "Subject Property"), of which Steven C. Groom holds an  
10 ownership interest, pursuant to 26 U.S.C. §§ 6321 and 6322. The Subject Property  
11 is Pend Oreille County Geographic Parcel Number 453113580034 and is legally  
12 described as follows:

13 The East 3 feet of Lots 1 and 2 and all of Lots 11 and 12 in Block 6 of  
14 LAURELHURST ADDITION to the Town of Newport, Plat Book 1,  
15 Pages 30 and 31, records of the Auditor of Pend Oreille County,  
16 Washington.

17 TOGETHER with that portion of the vacated alley lying between said  
18 Lots 1 and 2 and Lots 11 and 12.

19 *See* ECF No. 29 at 3-4, ¶ 13.

20 4. The federal tax liens, described in paragraph 3, above, attached to the  
Subject Property on or before the filing of Steven C. Groom's and Michelle R.  
Groom's voluntary joint Chapter 7 Bankruptcy Petition in the United States  
Order Granting Stipulated Motion for Entry  
of Judgment Against Steven C. Groom

1 Bankruptcy Court for the Eastern District of Washington (Case No. 10-03643-  
2 PCW7) on June 18, 2010. *See* ECF No. 29 at 7, ¶ 21.

3       5.     The United States has valid and subsisting federal tax liens, described  
4 in paragraph 3, above, against the Subject Property. The total balance of the  
5 federal tax liens for the tax years at issue is \$189,338.83 as of February 28, 2018,  
6 plus additional interest and other accruals thereafter as provided by law, which  
7 consists of balances for each tax year as follows: (1) \$64,732.72 for tax year 2002;  
8 (2) \$31,187.77 for tax year 2003; (3) \$41,818.90 for tax year 2004; (4) \$51,403.05  
9 for tax year 2005; and (5) \$196.39 for tax year 2006, plus additional interest and  
10 other accruals thereafter as provided by law. These federal tax liens against the  
11 Subject Property survive and are unaffected by any discharge entered in the  
12 bankruptcy described in paragraph 4, above.

13       6.     The United States properly filed a Notice of Federal Tax Lien with the  
14 Pend Oreille County Auditor's Office on April 7, 2010 (Auditor File Number  
15 20100304832) pursuant to 26 U.S.C. § 6323.

16       7.     The United States is entitled to foreclose its federal tax liens,  
17 described in paragraph 3, above, against the Subject Property.

18       8.     The United States is entitled to an Order of Foreclosure and Judicial  
19 Sale with terms and provisions set by the United States.

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