

Honorable Thomas S. Zilly

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IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
SEATTLE DIVISION

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
DAVID A. GOULD, et al., )  
 )  
Defendants. )  
\_\_\_\_\_ )

Case No. 2:16-cv-1041-TSZ  
**ORDER REGARDING LIEN  
PRIORITY**

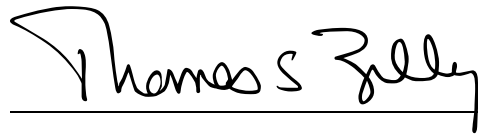
Pursuant to the Stipulation, docket no. 126, between the United States of America and the Washington State Department of Social and Health Services (DSHS), it is hereby ORDERED that:

- 1. The United States’ federal tax liens against the property at issue, located at 6109 Evergreen Way, Ferndale, Washington 98248 (the “Subject Property”), have priority over DSHS’s lien arising from Defendant David Gould’s unpaid child support owed to Defendant Jane Polinder;
- 2. The United States’ interest in the Subject Property is therefore superior to DSHS’s interest in that property;

1           3. The United States and DSHS shall each bear its own costs and attorney fees, except  
2 the costs incurred in selling the Subject Property, which will be reimbursed from the property's  
3 sale proceeds prior to satisfying the outstanding liens on the property; and

4           4. DSHS shall not be required to appear at future hearings in this litigation and shall be  
5 treated as a non-party for all purposes, unless the Court orders otherwise.

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7           DATED this 5th day of December, 2019.

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10           Thomas S. Zilly  
11           United States District Judge