

Honorable Richard A. Jones

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

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
ESTATE OF CLARENCE JESS)
GROESBECK; SILVIA GROESBECK,)
Individually and as Personal Representative)
of the Estate of Clarence Jess Groesbeck;)
SKAGIT COUNTY TREASURER;)
C. JESS GROESBECK M.D., A.P.C., PROFIT)
SHARING PLAN; GROESBECK FAMILY)
TRUST; and GENESIS LTD.,)
)
Defendants.)
_____)

Case No. 2:16-cv-01985-RAJ
**~~PROPOSED~~ ORDER REGARDING
LIEN PRIORITY**

Pursuant to the Stipulation between the United States of America and Defendant Skagit
County Treasurer, and for good cause shown, it is hereby ORDERED that:

- 1. Any outstanding balance on any Skagit County tax liens against the properties at
issue, located at 1224 East Blackburn Road, Mt. Vernon, Washington 98274; 1418 East
Blackburn Road, Mt. Vernon, Washington 98274; and 1308 East Blackburn Road, Mt. Vernon,

1 Washington 98274 (the “Subject Properties”), based on the properties’ value, has priority,
2 pursuant to 26 U.S.C. § 6323(b)(6), over the United States’ federal tax liens against the Subject
3 Properties for the 1998 through 2003 tax years;

4 2. The United States and the Skagit County Treasurer agree to bear their own costs and
5 attorney fees, except the costs incurred in selling the Subject Properties, which will be
6 reimbursed from the properties’ sale proceeds prior to satisfying the outstanding liens on the
7 properties; and

8 3. The Skagit County Treasurer shall not be required to appear at future hearings in this
9 litigation and shall be treated as a non-party for all purposes, including discovery, unless the
10 Court orders otherwise.

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12 DATED this 23rd day of May, 2017.

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16 The Honorable Richard A. Jones
United States District Judge