

The Honorable Benjamin H. Settle

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JASON L. KREGER, as Co-  
Representative of  
the Estate of Dennis W. Kreger, Sr.,  
deceased; ELLA MAE JACKSON-  
KREGER, as Co- Representative of  
the Estate of Dennis W. Kreger, Sr.,  
deceased; JO ANN V. EYRISH; CHRIS S.  
GILGORE; LAURA L. GILGORE;  
PACIFIC COUNTY

Defendants.

Case No. 3:19-cv-05682-BHS

**ORDER OF DISBURSEMENT**

This matter comes before the Court on the stipulated motion to disburse  
registry funds, submitted by the United States of America, Pacific County, and

1 Chris and Laura Gilgore, by and through their attorneys. Having considered all  
2 relevant documents, the Court hereby ORDERS as follows:

3 1. The Court previously authorized the foreclosure and sale of two parcels  
4 of property previously identified in this action (hereinafter "Property I" and  
5 "Property II"). (Dkt. No. 27.) Those properties have been properly sold at public  
6 auction, in accordance with the Court Order.

7 2. The proceeds of the sale of those parcels has been deposited with the  
8 Court's registry.

9 3. The clerk is authorized and directed to draw a check(s) on the funds  
10 deposited in the registry of the Court in the principal amounts set out below, plus  
11 all accrued interest, minus any statutory user fees, payable to the payees set out  
12 below, and mailed to the addresses set out below:

13 a. \$1,221 (plus accrued interest, minus any statutory user fees)  
14 shall be disbursed to the Internal Revenue Service for  
15 reasonable costs of the sale.

16 i. This amount shall be made payable to the Internal  
17 Revenue Service, and mailed to:

18 INTERNAL REVENUE SERVICE  
19 ATTN: Gary Chapman  
20 SBSE, Collections ~ PALS  
21 1201 Pacific Ave, Ste. 550, M/S W802  
Tacoma, WA 98402

22 b. \$5,109.17 (plus accrued interest, minus any statutory user fees)  
23 shall be disbursed to Pacific County for taxes and interest as to  
both properties, for the 2019, 2020, and 2021 tax years.

1  
2 i. This amount shall be made payable to Pacific County  
3 Treasurer and mailed to:

4 Pacific County Treasurer  
5 P.O. Box 98  
6 South Bend, WA 98586

7 c. \$24,524.83 (plus accrued interest, minus any statutory user  
8 fees) shall be disbursed to Chris and Laura Gilgore, for their  
9 50% pre-sale interest in Property II. This is calculated as  
10 follows: a total of \$1,221 in costs was incurred to sell both  
11 properties, half of that is attributed to Property I, and half to  
12 Property 2. Half of \$1,221 is \$610.50. A total of \$339.84 in  
13 property taxes has accrued on Property II (the Gilgore property).  
14 The gross proceeds of the sale of Property II to the Gilgore is  
15 \$50,000. The net proceeds of the sale of Property II is \$50,000  
16 minus \$339.84 minus \$610.50, which equals \$49,049.66. 50% of  
17 the net proceeds (equaling the Gilgore's interest in the property)  
18 is \$24,524.83.

19 i. This amount shall be made payable to ELIZABETH  
20 PENOYAR, DBA ATTORNEY AT LAW, POOLED  
21 FUNDS TRUST ACCOUNT and mailed to:

22 PO Box 425  
23 South Bend, WA 98586

d. The remaining funds, totaling \$134,145 (plus accrued interest,  
minus any statutory users fee), shall be disbursed to the United

1 States Department of Justice, to satisfy a portion of Dennis W.  
2 Kreger's outstanding tax liabilities.

3 i. This amount shall be made payable to the U.S.

4 Department of Justice, and mailed to:

5 Department of Justice ATTN: TAXFLU  
6 P.O. Box 310 - Ben Franklin Station  
7 Washington, D.C. 20044

8 IT IS SO ORDERED.

9 Dated this 14th day of July, 2021.

10  
11 

12 \_\_\_\_\_  
13 BENJAMIN H. SETTLE  
14 United States District Judge

15  
16 Respectfully presented by:

17  
18 DAVID A. HUBBERT  
19 Acting Assistant Attorney General

20 /s/ Dylan Cerling

21 DYLAN CERLING  
22 RIKA VALDMAN  
23 Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044-0683  
Telephone: 202-514-6056 (Valdman)  
202-616-3395 (Cerling)

1 Fax: 202-307-0054  
2 [rika.valdman@usdoj.gov](mailto:rika.valdman@usdoj.gov)  
3 [dylan.c.cerling@usdoj.gov](mailto:dylan.c.cerling@usdoj.gov)  
4 *Attorneys for the United States of America*

5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23