

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No.: 1:13-cv-388-LG-JMR
)	
v.)	
)	
JUANITA PARKER;)	
BILLY PATRICK PARKER;)	
MISSISSIPPI DEPARTMENT OF)	
REVENUE;)	
MISSISSIPPI DEPARTMENT OF)	
EMPLOYMENT SECURITY;)	
CHANCERY CLERK OF GEORGE)	
COUNTY;)	
GEORGE COUNTY TAX ASSESSOR,)	
)	
Defendants.)	
_____)	

DECREE OF FORECLOSURE AND ORDER OF SALE

Pursuant to 28 U.S.C. §§ 2001 and 2002, and 26 U.S.C. §§ 7402 and 7403, and in accordance with the Court’s Order of April 15, 2014 granting default judgment in favor of the United States and against defendant Juanita Parker (Dkt. 25), it is hereby ORDERED as follows:

1. The United States has valid and subsisting tax liens against Juanita Parker and the federal tax liens encumber the below real property located at 5128 Highway 26W, Lucedale, Mississippi 39452 (hereinafter the “Property”) and described as follows:

All the NE ¼ of SE ¼ lying and being North of Mississippi State Highway No. 26, Section 17, Township 2 South, Range 8 West, George County, Mississippi.

Index in NE1/ 4 of SE1 /4, Section 17, Township 2 South, Range 8 West, George County, Mississippi.

2. The federal tax liens are hereby foreclosed against the Property, and the Property in its entirety is ordered sold free and clear of any rights, title, liens, claims, or interest of the parties to this action;

3. The Internal Revenue Service Property Appraisal and Liquidation Specialists (“IRS PALS”), is hereby authorized under Title 28, United States Code, Sections 2001 and 2002, to offer the Property for sale at public auction;

4. The public auction referred to in paragraph 3 above shall be held either on the premises itself or at the George County Courthouse, in accordance with the provisions of Title 28, United States Code, Section 2001, the times thereof to be announced by the IRS PALS, after the Property is advertised once a week for four consecutive weeks preceding the date fixed for its sale in a daily newspaper of general circulation in George County, and by any other notice that the IRS PALS in its discretion may deem appropriate. The notice shall contain a description of the Property and shall contain the terms and conditions of sale set forth in this Order;

5. Any rights, title, liens, claims or interests in the Property of the United States and the other parties in this action are discharged upon sale of the Property and confirmation of the sale;

6. The minimum bid for the Property will be set by the IRS PALS. If the minimum bid is not met or exceeded, the IRS PALS may, without further

permission of this Court, and under the terms and conditions of this Decree of Foreclosure, hold a new public sale and reduce the minimum bid or sell to the second highest bidder;

7. The successful bidder(s) shall be required to deposit with the IRS PALS a minimum of twenty percent of the deposit of his or her bid by certified check, made payable to the Clerk of the United States District Court for the Southern District of Mississippi, or cash deposit at the time of sale. Before being permitted to bid at the sale, bidders shall display to the IRS PALS proof that they are able to comply with this requirement. No bids will be received from any person(s) who have not presented proof that, if they are the successful bidder(s), they can make the deposit required by this order of sale;

8. The balance of the purchase price for the Property shall be tendered to the IRS PALS by the successful bidder within 30 days following the date of sale in the form of a certified check payable to the Clerk of the United States District Court for the Southern District of Mississippi. In the event that the purchaser fails to fulfill this requirement, the deposit shall be forfeited and applied to the expenses of sale, and the Property shall be re-offered for sale or be offered to the second highest bidder in accordance with the provisions contained herein;

9. Pending the sale of the Property, the IRS PALS is authorized to have free access to the premises and to take any and all actions necessary to

preserve the premises, until the deed to the Property is delivered to the ultimate purchaser of the Property;

10. The sale is made pursuant to 28 U.S.C. § 2001, and is made without right of redemption;

11. Until the Property is sold, Juanita Parker and/or her heirs, assigns, transferees or successors -in-interest shall take all reasonable steps necessary to preserve the Property in its current condition. Juanita Parker shall neither commit waste against the Property nor cause or permit anyone else to do so. Juanita Parker shall neither do anything that tends to reduce the value or marketability of the Property nor cause or permit anyone else to do so. Juanita Parker shall not record any instruments, publish any notice, or take any other action (such as running newspaper advertisements or posting signs) that may directly or indirectly tend to adversely affect the value of the Property or that may tend to deter or discourage potential bidders from participating in the public auction, nor shall he cause or permit anyone else to do so;

12. All persons occupying the Property shall leave and vacate the Property permanently within 30 days of the date this order is entered, taking with them their personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the Property). If any person fails or refuses to vacate the Property by the date specified in this Order, the PALS are authorized to coordinate with the United States Marshal Service to take all

actions that are reasonably necessary to have those persons ejected. This includes that the United States Marshal Service is authorized and directed to take any and all necessary actions, including but not limited to the use of reasonable force, to enter and remain on the premises, which includes, but is not limited to, the land, the buildings, vehicles and any structures located thereon, for the purpose of executing this Order. The United States Marshal Service is further authorized and directed to arrest and/or evict from the premises any and all persons who obstruct, attempt to obstruct, or interfere or attempt to interfere, in any way with the execution of the Order of Sale

13. If any person fails or refuses to remove his or her personal property from the Property by the time specified herein, the personal property remaining on the Property thereafter is deemed forfeited and abandoned; and the IRS PALS is authorized to remove the personal property and dispose of it in any manner they see fit, including sale, in which case the proceeds of the sale are to be applied first to the expenses of sale with the balance being distributed as described in paragraph 16 below;

14. The sale of the Property shall be subject to confirmation by this Court, and upon confirmation the IRS PALS shall execute and deliver its deed, conveying the Property to the successful purchaser;

15. When the sale is confirmed by this Court, the Register of Deeds of George County, Mississippi shall cause transfer of the Property to be reflected upon the county's register of title;

16. After confirmation of the sale of the Property, this Court shall enter an appropriate order directing the Clerk of the Court to distribute the balance of the sale proceeds in the manner set forth below:

- a. First, to PALS to cover expenses of the sale, including any expense incurred to secure or maintain the Property pending sale and Confirmation of the Court;
- b. Second, to Chancery Clerk of George County and George County Tax Assessor regarding land taxes for the 2011, 2012 and 2013 tax years.
- c. Third, equally to the United States (regarding Juanita Parker's federal tax liabilities as described in the Complaint) and defendant Billy Patrick Parker;
- d. Fourth, to Mississippi Department of Employment Security regarding its liens against Juanita Parker d/b/a Chevron Curb Stores: Warrant No. 298559 filed on February 8, 2005, and Warrant No. 307940 filed on July 31, 2007;
- e. Fifth, to Mississippi Department of Revenue regarding Juanita Parker's unpaid sales taxes from 2001 through 2004 and 2008;
- f. Any funds remaining thereafter shall be distributed as determined by further court order;

17. If the successful bidder defaults in any deposit requirement or in payment of the balance of the purchase price, the deposit made by the successful bidder shall be forfeited and retained as part of the proceeds of sale

and the Property again shall be offered for sale in the same manner as set forth above;

18. The Court retains jurisdiction over this cause for purposes of entering all further orders as may be appropriate, including without limitation, deficiency and contempt of court judgments.

SO ORDERED AND ADJUDGED this the 13th day of May, 2014.

s/ Louis Guirola, Jr.
LOUIS GUIROLA, JR.
CHIEF U.S. DISTRICT JUDGE