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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA**

United States of America,
Plaintiff,
v.
A Ruben Turley, et al.,
Defendants.

No. CV-22-01454-PHX-ROS
ORDER OF SALE

A final judgment was entered by this Court in the above-entitled action ordering that the United States’ tax liens against Defendants A. Ruben Turley and Sandra A. Turley be foreclosed and that the Subject Property, described below, be sold pursuant to 28 U.S.C. § 2001. The Subject Property is located at 29 East Palo Verde Street Gilbert, Arizona 85296 (Parcel Number 304-23-175), more particularly described as:

Lot Ninety-one (91) COLONIA GRANDE, according to the plat of record in the office of the Maricopa County Recorder in Book 195 of Maps, page 17.

Accordingly,

IT IS ORDERED the Motion for Order Authorizing Sale (Doc. 45) is **GRANTED**.

IT IS FURTHER ORDERED as follows:

1. The United States Marshal for the District of Arizona or an Internal Revenue Service Property Appraisal and Liquidation Specialist (“PALS”) is authorized and directed under 28 U.S.C. §§ 2001 and 2002 to offer for public sale and to sell the Subject

1 Property. The United States may choose either the United States Marshal or a PALS
2 to carry out the sale under this Order and shall make the arrangements for the sale
3 as set forth in this Order.

4 2. The Marshal or PALS is authorized to have free access to the Subject Property and
5 to take all actions necessary to preserve the Subject Property, including, but not
6 limited to, retaining a locksmith or other person to change or install locks or other
7 security devices on any part of the Subject Property, until deed(s) to the Subject
8 Property are delivered to the ultimate purchaser(s).

9 3. The terms and conditions of the sales are as follows:

10 a. the sale of the Subject Property shall be free and clear of all interests,
11 including the interests of: the United States, A. Ruben Turley, Sandra A.
12 Turley, Industrial Commission of Arizona (“Industrial Commission”), and
13 Maricopa County;

14 b. the sale shall be subject to building lines, if established, all laws, ordinances,
15 and governmental regulations (including building and zoning ordinances)
16 affecting the Subject Property, and easements and restrictions of record, if
17 any;

18 c. the sale shall be held at the courthouse of the county or city in which the
19 Subject Property is located, on the premises of the Subject Property, or at any
20 other place in accordance with the provisions of 28 U.S.C. §§ 2001 and 2002;

21 d. the date and time for the sale are to be announced by the United States
22 Marshal or the PALS;

23 e. a notice of sale shall be published once a week for at least four consecutive
24 weeks before the sale, in at least one newspaper regularly issued and of
25 general circulation in Maricopa County, and, at the discretion of the Marshal
26 or the PALS, by any other notice deemed appropriate. The notice shall
27 contain a description of the Subject Property and shall contain the terms and
28 conditions of sale in this order of sale;

- 1 f. The minimum bids for the sale will be set by the Internal Revenue Service.
2 If the minimum bid for the Subject Property is not met or exceeded, the
3 Marshal or the PALS may, without further permission of this Court, and
4 under the terms and conditions in this order of sale, hold a new public sale,
5 if necessary, and reduce the minimum bid or sell to the second highest bidder;
- 6 g. the successful bidder(s) at the sale shall be required to deposit at the time of
7 the sale with the Marshal or the PALS a minimum of ten percent of the bid
8 for the applicable property, with the deposit to be made by certified or
9 cashier's check payable to the United States District Court for the District of
10 Arizona. Before being permitted to bid at the sale, bidders shall display to
11 the Marshal or the PALS proof that they are able to comply with this
12 requirement. No bids will be received from any person(s) who have not
13 presented proof that, if they are the successful bidders(s), they can make the
14 deposit required by this order of sale;
- 15 h. the balance of the purchase price for the Subject Property is to be paid to the
16 United States Marshal or a PALS (whichever person is conducting the sale)
17 within 30 days after the date the bid is accepted, by a certified or cashier's
18 check payable to the "U.S. District Court for the District of Arizona." If the
19 bidder fails to fulfill this requirement, the deposit shall be forfeited and shall
20 be applied to cover the expenses of the sale, including commissions due
21 under 28 U.S.C. § 1921(c), with any amount remaining to be applied to the
22 income tax liabilities of the Turleys at issue herein. The Subject Property
23 shall be again offered for sale under the terms and conditions of this order of
24 sale. The United States may bid as a creditor against its judgment without
25 tender of cash;
- 26 i. the sale of the Subject Property shall be subject to confirmation by this Court.
27 The Marshal or a PALS shall file a report of sale with the Court for the
28 Subject Property, together with a proposed order of confirmation of sale,

- 1 within 20 days from the date of receipt of the balance of the purchase price;
- 2 j. on confirmation of the sale, the Marshal or PALS shall execute and deliver
- 3 deed(s) of judicial sale conveying the appropriate parcel(s) of the Subject
- 4 Property to the purchaser(s);
- 5 k. on confirmation of the sale, all interests in, liens against, or claims to, the
- 6 Subject Property that are held or asserted by all parties to this action are
- 7 discharged and extinguished;
- 8 l. on confirmation of the sale, the recorder of deeds for Maricopa County,
- 9 Arizona, shall cause transfer of the Subject Property to be reflected upon that
- 10 county's register of title; and
- 11 m. the sale is ordered pursuant to 28 U.S.C. § 2001 and is made without right of
- 12 redemption.
- 13 4. Until the Subject Property is sold, A. Ruben Turley and Sandra A. Turley shall take
- 14 all reasonable steps necessary to preserve the property (including all buildings,
- 15 improvements, fixtures and appurtenances on the property) in its current condition
- 16 including, without limitation, maintaining a fire and casualty insurance policy on
- 17 the property. A. Ruben Turley and Sandra A. Turley shall neither commit waste
- 18 against the Subject Property nor cause or permit anyone else to do so. A. Ruben
- 19 Turley and Sandra A. Turley shall neither do anything that tends to reduce the value
- 20 or marketability of the Subject Property nor cause or permit anyone else to do so.
- 21 A. Ruben Turley and Sandra A. Turley shall not record any instruments, publish any
- 22 notice, or take any other action (such as running newspaper advertisements or
- 23 posting signs) that may directly or indirectly tend to adversely affect the value of
- 24 the Subject Property or that may tend to deter or discourage potential bidders from
- 25 participating in the public auction, nor shall they cause or permit anyone else to do
- 26 so. Violation of this paragraph will constitute, and be punishable as, contempt of
- 27 Court.
- 28 5. All persons occupying any of the Subject Property shall vacate the Subject Property

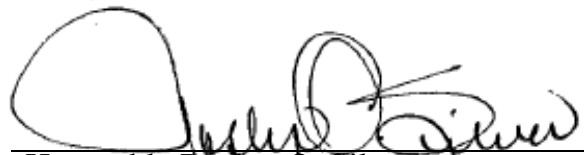
1 permanently within 30 days of the date of this Order, each taking with them his or
2 her personal property (but leaving all improvements, buildings, fixtures, and
3 appurtenances to the property). If any person fails or refuses to vacate the Subject
4 Property by the time specified in this Order, the United States, including the PALS
5 and the United States Marshals Service, is authorized to take whatever action it
6 deems appropriate to remove such person from the premises, whether or not the sale
7 of such property is being conducted by a PALS. If any person fails or refuses to
8 remove his or her personal property from the Subject Property by the time specified
9 herein, the personal property remaining on the property thereafter is deemed
10 forfeited and abandoned, and the United States is authorized to remove it and to
11 dispose of it in any manner it deems appropriate, including sale, in which case the
12 proceeds of the sale are to be applied first to the expenses of sale and the balance to
13 be paid to the Clerk of this Court for further distribution.

- 14 6. The proceeds arising from the sale of the Subject Property are to be paid to the Clerk
15 of this Court and applied as far as they shall be sufficient to the following items, in
16 the order specified:
- 17 i. To the United States Marshal or the PALS (whichever conducted the sale as
18 arranged by the United States) for the costs of the sale, including any expense
19 of maintaining the Subject Property prior to sale;
 - 20 ii. To Maricopa County for any real property tax and/or special assessment liens
21 that are entitled to priority over prior security interests under Arizona law
22 and pursuant to 26 U.S.C. § 6323(b)(6), if any exist;
 - 23 iii. To the Industrial Commission for its lien, Instrument Number 20110032536,
24 in an amount according to proof at that time;
 - 25 iv. To the United States to satisfy the federal tax liens, in an amount according
26 to proof at that time; and
 - 27 v. If any proceeds remain, to the remaining Defendants according to their
28 relative priorities and interests as determined by the Court.

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vi. Any balance remaining after the above payments shall be held by the Clerk until further order of the Court.

Dated this 7th day of November, 2023.



Honorable Roslyn O. Silver
Senior United States District Judge