

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA



UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 SAMUEL H. LANKFORD, *et al.*, )  
 )  
 Defendants. )

Case No. 1:22-cv-356  
Chief Judge Thomas D. Schroeder  
Magistrate Judge L. Patrick Auld

**ORDER OF SALE**

Upon consent of all active parties to this action, it is hereby **ORDERED, ADJUDGED,**  
and **DECREED** that:

- A. The United States has valid and subsisting tax liens on the real property located at 2711-B Pinedale Drive, Greensboro, North Carolina (“Property One”), and more particularly described as “BEING ALL of Lot B-2, Pinedale Village Subdivision as per plat thereof recorded in Plat Book 71, Page 101, Guilford County Registry”;
- B. The United States has valid and subsisting tax liens on the real property located at 127 Rock Knoll Circle, Greensboro, North Carolina (“Property Two”), and more particularly described as “BEING ALL of Lots 140, 141, 142, and 143 of Coltrane Lakes Subdivision No. Twos as per plat recorded in Plat Book 14, Page 64 in the Register of Deeds office in Guilford County, North Carolina”; and it is further ordered that
- C. The United States’ tax liens be enforced through a sale of Property One and a sale of Property Two pursuant to 26 U.S.C. §§ 7402 and 7403 and 28 U.S.C. §§ 2001 and 2002 as follows:

g. If any person fails or refuses to vacate the property within sixty days of entry of this Order, PALS is authorized to coordinate with the U.S. Marshal to take all actions that are reasonably necessary to have those persons ejected, including but not limited to the use of reasonable force to enter and remain on premises, which include (but are not limited to) the land, building, and any other structures located on the properties. The U.S. Marshal is further authorized and directed to arrest and/or evict from the premises any and all persons who obstruct, attempt to obstruct, interfere, or attempt to interfere in any way with the execution of this Order;

h. PALS is authorized to have free access to the premises in order to take any and all actions necessary to preserve the properties, including but not limited to retaining a locksmith or other person to change or install locks or other security devices on any part of the properties.

D. In accordance with the Judgment in this case, the United States has valid and subsisting tax liens of \$49,710.61; \$3,362,174.10; and \$3,361,955.46 as of August 16, 2021, plus interest and penalties on those amounts that have accrued and will continue to accrue until the three liabilities are paid in full;

E. After the Court confirms the sales, the sale proceeds deposited with the Clerk of the Court shall be applied to the following items, in the order specified:

a. First, to the U.S. Treasury for the expenses of the sale, including any expenses incurred to secure or maintain the property pending sale and confirmation by the Court;

- d. Until the properties are sold, Samuel H. Lankford and Deborah M. Lankford shall take all reasonable steps necessary to preserve the properties (including all buildings, improvements, fixtures, and appurtenances on the properties) in their current condition, including without limitation, maintaining a fire and casualty insurance policy on them;
- e. Samuel H. Lankford and Deborah M. Lankford shall not record any instruments, publish any notice, or take any other action (such as running newspaper advertisements, posting signs, or making internet postings) that may directly or indirectly tend to adversely affect the value of the subject property or that may tend to deter or discourage potential bidders from participating in the public auction nor shall they cause or permit anyone else to do so;
- f. All persons occupying the subject properties shall vacate the properties permanently within sixty days of this Order, each taking with them his or her personal property (but leaving all improvements, buildings, fixtures, and appurtenances), and any personal property remaining on the properties after sixty days will be deemed forfeited and abandoned, and PALS are authorized to dispose of such personal property in any manner they see fit, including sale. Proceeds from any such sales will be applied first to the expenses of the sales with the remainder paid to the Court for further distribution. Checks for purchase of personal property shall be made out to the Clerk for the Middle District of North Carolina, and the Clerk is directed to accept any such checks and deposit them into the Court's registry for distribution pursuant to further order of this Court.

be sold to the second highest bidder or again offered for sale under the terms and conditions of this Order of Sale;

- x. The Clerk of the District Court is directed to accept the proceeds of the sales and deposit them into the Court's interest-bearing registry account for distribution pursuant to further order of this Court;
  - xi. The sales of the properties shall be subject to confirmation by this Court;
  - xii. On confirmation of each sale, PALS shall execute and deliver the deed conveying the subject property to the purchaser, and all interests in, liens against, or claims to the subject property that are held or asserted by the parties to this action are discharged and extinguished;
  - xiii. When this Court confirms the sales, the Recording Official of Guilford County, North Carolina, shall cause transfer of the subject property to be reflected upon that county's register of title, and the successful bidder(s) at the sale shall pay, in addition to the amount of the bid, any documentary stamps and Clerk's registry fees as provided by law;
  - xiv. The sales of the subject properties are ordered pursuant to 28 U.S.C. § 2001 and are made without right of redemption;
  - xv. PALS shall have the power to decide whether to conduct a separate sale for each property or to include both properties in a single sale.
- c. Until the properties are sold, Samuel H. Lankford and Deborah M. Lankford shall not do anything that tends to reduce the value or marketability of the properties nor grant permission to anyone else to do so, nor shall they commit waste against the properties or permit anyone else to do so;

- vi. The notices of the sales shall contain a description of the subject properties and shall contain the terms and conditions of the sales in this Order of Sale;
- vii. PALS shall set the minimum bid for each sale, and if that bid is neither met nor exceeded PALS may, without further permission of this Court and under the terms and conditions in this Order of Sale, hold a new public sale and, if necessary, reduce the minimum bid;
- viii. At the time of the sales, the successful bidders shall deposit with PALS, by money order or by certified or cashier's check payable to the Clerk of the U.S. District Court for the Middle District of North Carolina, a deposit in an amount between five and twenty percent of the minimum bid as specified by the PALS in the published notices of sale. No bid will be accepted 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;
- ix. The successful bidders shall pay the balance of the purchase price for the properties to the clerk of this Court within sixty days following the date of each sale; if a bidder fails to pay the balance within sixty days, the initial deposit shall be forfeited and applied to cover the expenses of the sale, with any surplus applied to the liabilities of Samuel H. Lankford and Deborah M. Lankford, the Clerk will distribute the deposit as directed by PALS by check(s) made to the U.S. Treasury, and the property will either

- a. The Internal Revenue Service (“IRS”) Property Appraisal and Liquidation Specialists (“PALS”) are authorized to offer for public sale and to sell Property One and Property Two;
- b. The terms and conditions of the sales by the PALS of the properties are as follows:
  - i. The sale of Property One and sale of Property Two shall be free and clear of the interest of all parties to this action;
  - ii. The sales shall be subject to building lines if established, all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting Property One and/or Property Two, and easements and restrictions of record, if any;
  - iii. The sales shall be by public auction under mail-in bid, proxy bid, or in-person auction at the courthouse of the county or city in which the properties are located, on the premises of the properties, or at the applicable PALS Post of Duty;
  - iv. The PALS shall announce the date and time for the sales and shall provide Defendants no less than thirty days written notice of the date, time, and place of each of the two scheduled sales;
  - v. Notices of the sales shall be published once a week for at least four consecutive weeks before the sales in at least one newspaper regularly issued and of general circulation in Guilford County, North Carolina, and, at the discretion of PALS, by any other notice deemed appropriate;

- b. Second, to Guilford County for any real property tax assessments due and owing with interest calculated to the estimated date of the confirmation of sale;
- c. Third, to the United States, to satisfy the federal tax liabilities subject to the federal tax liens encumbering the properties;
- d. The remainder, if any, to Samuel H. Lankford and Deborah M. Lankford.

**IT IS SO ORDERED.**

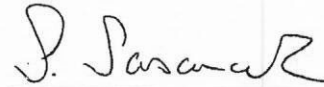
DATE: 1-29-2025



HON. THOMAS D. SCHROEDER

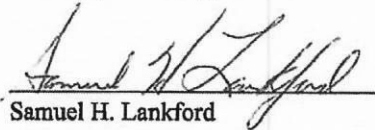
This order of sale is jointly submitted by:

DATE: 01/13/2025



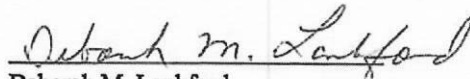
STEPHANIE A. SASARAK  
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U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
*Attorney for Plaintiff United States*

DATE: 12/30/24



Samuel H. Lankford  
4604 Jefferson Wood Court  
Greensboro, NC 27410  
*Defendant*

DATE: 12/30/24



Deborah M. Lankford  
4604 Jefferson Wood Court  
Greensboro, NC 27410  
*Defendant*