

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF GEORGIA
STATESBORO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES HARVEY ELERSON, JR., et
al.,

Defendants.

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CV 624-051

O R D E R

Before the Court is Plaintiff's motion for entry of order of sale. (Doc. 33.) After consideration, and for good cause shown, it is hereby **ORDERED** that:

1. The United States is authorized to foreclose the tax liens associated with the unpaid tax liabilities of Defendant James Harvey Elerson, Jr.

2. The real property in this action, located at 205 Donehoo Street, Statesboro, GA 30458 (the "Subject Property"), is ordered to be sold pursuant to 26 U.S.C. §§ 7402(a), 7403 and 28 U.S.C. §§ 2001 and 2002. The Subject Property is legally described as:

That certain lot or parcel of land, lying and being in the City of Statesboro, Bulloch County, Georgia, fronting on Donehoo Street or width or distance of one hundred feet and running back westward between parallel lines a depth or distance of one hundred and fifty feet to a 15-foot alley; bounded North by other lands of A.B. Daniel, East by Donehoo Street (100 feet), South by Inman Street (150 feet), and West by said alley (100 feet); being the southern half of the lot conveyed to A.B. Daniel by Mrs. Aulbert J. Brannen by deed dated February 11, 1949, recorded in Book 169, page 561, in the office of the Clerk of Bulloch Superior Court

LESS AND EXCEPT: All that a [sic] certain lot or parcel of land situate lying and being in the 1209th G.M. District of Bulloch County, Georgia, and in the City of Statesboro, and fronting East on Donehoo Street a width or distance of 3 feet and running back in a westerly direction between parallel lines a distance of 150 feet to a 15 foot alley and being bound on the North by other lands of Dorothy Lee Daniel, Anna Bird Daniel and Mary Callaway Daniel, and on the East by said Donehoo Street, on the South by other lands of Hunter M. Robertson and on the West by said 15 foot alley. This being the northern 3 feet of that certain lot or parcel of land conveyed to Hunter M. Robertson by Warranty Deed from A.B. Daniel, dated February 21, 1952, and recorded in Deed Book 182, page 567, Bulloch County Records.

3. The Internal Revenue Service Property Appraisal and Liquidation Specialists ("PALS") is authorized to offer for public sale and to sell the Subject Property.

4. **Terms and Conditions:** The terms and conditions of the sale are as follows:

a. The sale of the Subject Property shall be free and clear of all right, titles, claims, liens, and interest of all parties to this action, including the plaintiff United States and defendants James Harvey Elerson, Jr.; City of Statesboro, Georgia; Leslie Akins, Bulloch County, Georgia Tax Commissioner; Georgia Department of Revenue; Synovus Bank; and Pierside Boatworks, Inc.

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

c. The Subject Property shall be offered for sale "as is," with all faults and without any warranties either express or implied, and the sale shall be made without any right of redemption.

Sale Location:

d. The sale of the Subject Property shall be by public auction under mail-in bid, proxy bid, at the Courthouse in Bulloch County, Georgia, or on the Subject Property's premises. Open of mail in bid forms will occur at the PALS office location.

Notice of Sale:

e. The PALS shall announce the date and time for sale. The IRS and PALS shall be permitted to enter the Subject Property with prospective buyers in order to allow prospective buyers to inspect the interior and exterior of the Subject Property at such times as the IRS or PALS shall determine are reasonable and convenient.

f. Notice of the sale shall be published once a week for at least four consecutive weeks before the sale in at least one newspaper regularly issued and of general circulation in Bulloch County, Georgia, and by any other notice or advertisement that the PALS deems appropriate. The notice of the sale shall contain a description of the Subject Property, but need not contain the full legal description, and shall contain the material terms and conditions of sale set forth in this order of sale. If

the sale is conducted via mail-in bid, all bids are to be received by PALS no later than 11:00 am on the day of the sale.

Minimum Bid:

g. The PALS shall set, and may adjust, the minimum bid for the Subject Property. If the minimum bid is not met or exceeded, the PALS may, without further permission of this Court, and under the terms and conditions in this order of sale, hold a new public sale, if necessary, and adjust the minimum bid.

Payment of Deposit and Balance:

h. At the time of the sale, the successful bidder(s) shall deposit with the PALS, by cash or by money order, certified check, or cashier's check made payable to the "Clerk of the United States District Court for the Southern District of Georgia," a deposit in an amount between five (5) and twenty (20) percent of the minimum bid as specified by the PALS in the published notice of sale. Before being permitted to bid at the sale, potential bidders shall display to the PALS proof that they are able to comply with this requirement. No bids 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.

i. The successful bidder(s) shall pay the balance of the purchase price for the Subject Property within sixty (60) days following the date of the sale. The cash or money order, certified check, or cashier's check drawn payable to the Clerk of the United States District Court for the Southern District of Georgia shall be given to PALS who will deposit the funds with the Clerk of this Court. If the sale is conducted via mail-in bid, the deposit is to be provided with the bid and will be returned if the bid is not accepted. If the bidder fails to fulfill this requirement, the sale shall be treated as null and void, and the deposit shall be forfeited as damages and applied to cover the expenses of the sale, with any amount remaining to be applied as provided for herein for proceeds of sale. The Subject Property shall be again offered for sale under the terms and conditions of this order of sale or, in the alternative, sold to the second highest bidder, at the sole discretion of the United States. The successful bidder(s) at the new sale or second highest bidder, as the case may be, shall receive the Subject Property free and clear of all rights, titles, claims, liens, and interests of the defaulting bidder(s).

Special Provisions for Mail-in Bids:

j. Each mail-in bid will be seemed to make a first bid of the minimum bid specified by PALS. Each mail-in bid

must also specify a maximum bid the bidder wishes to make. Failure to specify a maximum bid will result in the bid being invalid, and PALS shall return the bid and deposit to the bidder.

k. If PALS receives at least two valid mail-in bids, the winning bidder shall be the one with the highest maximum bid, and the sales price will be the lesser of (1) the second-highest maximum bid plus \$1,000, or (2) the highest maximum bid.

l. If two or more different mail-in bidders specify the same maximum bid and that maximum bid is the highest maximum bid, PALS may, without further authorization from the Court, solicit further mail-in bids from all such bidders until a single bidder has the highest maximum bid.

Deposit of Sale Proceeds into Court's Registry:

m. The Clerk of the Court is directed to accept the deposits and proceeds of the sale and deposit them into the Court's registry for distribution as provided for herein or pursuant to further order of this Court.

Confirmation of Sale:

n. The sale of the Subject Property shall be subject to confirmation by this Court. On confirmation of the sale, ownership and possession of the Subject Property shall transfer to the successful bidder(s), and all interests in, liens against, and titles and claims to, the Subject

Property that are held or asserted by the parties to this action are discharged and extinguished. When this Court confirms the sale, the Recording Official of Bulloch County, Georgia shall cause the transfer of the Subject Property to be reflected upon that county's register of title.

o. After the confirmation of the sale, the IRS shall execute and deliver a deed under the authority of this Court conveying the Subject Property, effective as of the date of the confirmation of the sale, to the successful bidder(s) or as designated in writing by the successful bidder(s). The successful bidder(s) shall pay, in addition to the amount of the bid, any documentary stamps and registry fees as provided by law.

p. All rights to rents of or from the Subject Property arising after the issuance of this Order and before the confirmation of the sale of the Subject Property shall constitute proceeds of the Subject Property and such rents shall be turned over to, and paid to, the PALS for deposit and distribution in the same manner as the proceeds of the sale of the Subject Property. On confirmation of the sale of the Subject Property, all rights to product, offspring, rents, and profits of or from the Subject Property arising thereafter shall transfer to the successful bidder(s) and all risks of

losses associated with the Subject Property shall transfer to the successful bidder(s).

Redemption:

q. The sale of the Subject Property is ordered pursuant to 26 U.S.C. § 7403 and is made without right of redemption.

5. **Preservation of the Property:** Up until the date that this Court confirms the sale of the Subject Property, the PALS shall take any steps which, in its discretion, are deemed necessary to preserve the Subject Property (including all buildings, improvements, fixtures and appurtenances on the Subject Property) in their current condition. All occupants of the Subject Property shall neither commit waste against the Subject Property nor cause or permit anyone else to do so and shall maintain a fire and casualty insurance policy on the Subject Property. All of the defendants in this case shall neither do anything that tends to reduce the value or marketability of the Subject Property nor cause or permit anyone else to do so. Such defendants 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. Violation of this paragraph shall be deemed a contempt of court and punishable as such.

6. **Vacating the Property:** All persons occupying the Subject Property shall vacate the Subject Property permanently within thirty (30) days of the date of this Order, each taking with them his or her personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the Subject Property). If any person fails or refuses to vacate the Subject Property by the date specified in this order of sale, or as extended by the United States, the United States, including the PALS, are authorized to coordinate with the United States Marshal to take all actions that are reasonably necessary to have those persons ejected. The United States Marshals 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 Marshals Service is further authorized and directed to arrest, evict, or re-evict from the premises any and all persons who obstruct, attempt to obstruct, or interfere or attempt to interfere, in any way with this Order.

7. **Abandoned Personal Property:** Any personal property remaining on the Subject Property thirty (30) days after the date of this order of sale (or as extended in writing by the United States) is deemed forfeited and abandoned, and the PALS are authorized to 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 costs and expenses of sale and the balance to the parties as directed by the Court. Money orders and checks for the purchase of the personal property shall be made out to the "Clerk of the United States District Court for the Southern District of Georgia" and the Clerk of the Court is directed to accept these checks and deposit such items into the Court's registry for distribution pursuant to further order of this Court.

8. **PALS' Access to the Property**: Pending the sale of the Subject Property, and until confirmation of sale, the IRS and PALS are authorized to have free and full access to the Subject Property in order to take any and all actions necessary to preserve the property, 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 Subject Property.

9. **Distribution of Sale Proceeds**: After the Court confirms the sale of the Subject Property, absent any showing to the contrary, the sale proceeds deposited with the Clerk of this Court should be distributed in the following order of priority:

- a. First, to the Internal Revenue Service Property Appraisal and Liquidation Specialists, for the expenses of the sale, including any expenses incurred to secure or maintain the Subject Property pending sale and confirmation by the Court;
- b. Second, to pay for all other costs and expenses of sale;

c. Third, to all taxes unpaid and matured that are owed to Bulloch County, Georgia, or other local taxing authority, for real property taxes and other local assessments due and owing, if any, which are entitled to priority under 26 U.S.C. § 6323(b)(6);

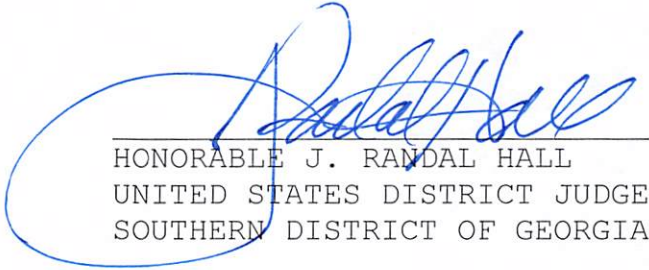
d. Fourth, to the plaintiff United States for satisfaction of the federal tax liabilities due and owing for defendant James Harvey Elerson, Jr.'s federal tax liabilities, totaling \$1,274,268.21 as of January 31, 2025, plus statutory additions including interest accruing thereafter;

e. Fifth, to the City of Statesboro, Georgia, for satisfaction of any liens that City has upon the Subject Property;

f. Sixth, any further remaining sale proceeds shall be paid to defendant James Harvey Elerson, Jr.

Based on the foregoing, Plaintiff's motion for entry of order of sale is hereby **GRANTED**. (Doc. 33.)

ORDER ENTERED at Augusta, Georgia, this 20th day of January, 2026.



HONORABLE J. RANDAL HALL
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF GEORGIA