IN THE UNITED STATES DISTRICT COURT
FOR THE NOTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA, Plaintiff,	)	
v.	)	NO:
REDACTED Defendant.	)	

UNITED STATES' UNOPPOSED MOTION TO
APPOINT RECEIVER AND SELL THE CRYSTAL LAKE PROPERTY

The United States moves this Court for an order appointing a receiver to sell the real property located at REDACTED, Texas County, Texas, (Crystal Lake Property), and states as follows:

1. The United States recorded Notices of Federal Tax Lien against REDACTED in the real property records of Texas County, Texas, on REDACTED.

2. Pursuant to 26 U.S.C. § 6321, a federal tax lien is automatically created by operation of law without the necessity of litigation, and the United States can foreclose its lien without obtaining a judgment. 26 U.S.C. § 7403; *Christensen v. United States*, 733 F. Supp. 844, 850 (D. N.J. 1990), *aff'd* without published opinion, 925 F.2d 416 (3d Cir. 1991).

3. Defendant REDACTED is the owner of the Crystal Lake Property.

4. Accordingly, the United States is entitled to foreclose its federal tax liens, through a receiver under 26 U.S.C. §§ 7402 and 7403 upon the Crystal Lake Property which is fully described as follows:

Sample A

Unit No. REDACTED according to The Declaration of Condominium recorded in Book REDACTED and all exhibits and amendments thereof, Public Records of Texas County, Texas.

4. 26 U.S.C. § 7402(a) provides that the Court has the power to issue "orders appointing Receivers, and such other orders and processes . . . as may be necessary or appropriate for the enforcement of the internal revenue laws." 26 U.S.C. § 7403(d) provides that in any lien enforcement proceeding, at the request of the United States, the court may appoint a receiver to enforce the lien. The sale of the Crystal Lake Property by a local real estate agent acting as a Receiver is likely to yield a higher sales price and larger net proceeds than would an auction sale by the United States Marshal pursuant to 26 U.S.C. § 2001, or a state foreclosure sale.

5. Counsel for REDACTED has agreed to the appointment of a receiver and sale of the Crystal Lake Property.

6. The undersigned counsel for the United States has discussed the possibility of an appointment as a Receiver to take control of, and to arrange for the sale of the Crystal Lake Property with REDACTED, whose address is REDACTED REDACTED **Texas.** Mr. EDACTE has indicated that he and his company would be willing to accept the appointment on the terms set forth in the proposed Order Appointing Receiver that is associated with this motion.

6a. REDACTED is a licensed real estate sales agent in the State of Texas. Mr. REDACTED Texas's real estate license is current. He has over 30 years of experience as a real estate agent in the Crystal Lake area. Mr. EDACTE is familiar with the area where the Crystal Lake Property are located specifically the REDACTED condominiums. In fact, Mr. EDACTE has over the years sold in excess of 20 properties where the Crystal Lake property is located.

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