

ENTERED

May 04, 2023

Nathan Ochsner, Clerk

**IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,)	
)	Case No. 4:22-2632
Plaintiff,)	
)	
v.)	
)	
JEFFREY M. GARRETT,)	
LAKEVIEW LOAN SERVICING, LLC, and)	
MARLENE ELIZABETH RAWLS,)	
)	
Defendants.)	
_____)	

ORDER GRANTING MOTION FOR DEFAULT JUDGMENT

This matter comes before the Court on the United States’ Motion for Default Judgment against Defendant Jeffrey M. Garrett. ECF No. 20. To date, no response in opposition to the motion has been filed. The Court, having considered the motion, finds it to have merit.

Accordingly,

IT IS HEREBY ORDERED that the United States’ Motion for Default Judgment against Defendant Jeffrey M. Garret is **GRANTED**.

IT IS FURTHER ORDERED that judgment is entered in favor of the United States and against Jeffrey M. Garret for his federal income tax liabilities for tax years 2010 through 2018 in the total amount of \$416,652.29 as of January 13, 2023, plus statutory additions and pre-judgment and post-judgment interest thereon pursuant to 28 U.S.C. § 1961(c)(1), and 26 U.S.C. §§ 6601, 6621, and 6622, until paid.

IT IS FURTHER ORDERED that the United States has valid and subsisting federal tax liens arising from Jeffrey M. Garrett’s federal tax liabilities described above, which liens attach

against Jeffrey M. Garrett's property and rights to property, including, but not limited to, the real property located at 18646 Mosshill Estates Lane, Cypress, Texas 77429 ("the Subject Property").

IT IS FURTHER ORDERED that the United States is entitled to enforce its federal tax liens relating to Jeffrey M. Garrett's outstanding federal income tax liabilities for tax years 2010 through 2018 against the Subject Property via judicial sale pursuant to 26 U.S.C. § 7403.

IT IS FURTHER ORDERED that the Subject Property will be sold free and clear of all rights, titles, liens, claims, and interest of the parties hereto.

IT IS FURTHER ORDERED, in accordance with the stipulation between the United States and Defendant Lakeview Loan Servicing, LLC (ECF Nos. 13, 16), that Lakeview Loan Servicing, LLC has a lien on the subject property that is superior to the lien interests of the United States in the subject property.

IT IS FURTHER ORDERED, in accordance with the stipulation between the United States and Defendant Marlene Elizabeth Rawls (ECF Nos. 24, 25), that Marlene Elizabeth Rawls has no interest in the subject property and shall not share in any proceeds of any sale of the subject property.

IT IS FURTHER ORDERED that upon submission of any motion for confirmation of the sale and distribution of sale proceeds from the registry of the Court, Lakeview Loan Servicing, LLC and the United States will file a declaration containing accurate payoff information with respect to their respective interests in the subject property, and that on filing such a motion for confirmation of sale and for disbursement of sale proceeds, the Clerk may distribute the proceeds of the sale, so far as they are sufficient, by making payment in the following order of priority: (a) payment to the United States, IRS PALS, or any receiver appointed for the purpose of selling the property for expenses of sale; (b) payment to Harris

County for the payment of any outstanding Harris County real property taxes for the Subject Property; (c) payment to Lakeview Loan Servicing, LLC to be applied toward the outstanding balance of its lien against the Subject Property; and (d) payment to the United States to be applied to Jeffrey M. Garrett's outstanding federal income tax liabilities for tax years 2010 through 2018. Finally, the remaining proceeds, if any, shall be distributed to Jeffrey M. Garrett.

IT IS FINALLY ORDERED that the United States shall file, within 90 (ninety) days of entry of this Order, either a motion for order of sale of the Subject Property or a status report explaining in detail why additional time to conduct such sale is necessary.

Dated this 4th day of May, 2023.


UNITED STATES DISTRICT JUDGE