

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

UNITED STATES OF AMERICA

CASE NO. 6:19-CV-01393

VERSUS

JUDGE ROBERT R. SUMMERHAYS

KEITH L BREAUX ET AL

**MAGISTRATE JUDGE CAROL B.
WHITEHURST**

ORDER OF LIEN ENFORCEMENT AND SALE

This Court, having entered Final Judgment ([ECF No. 57](#)), hereby authorizes the United States to enforce the federal tax liens associated with the unpaid federal income tax liabilities of Keith L. Breaux and directs it to conduct a judicial sale of the parcel of real property located at 100 Benjamin Franklin Drive, Youngsville, Louisiana 70592, in Lafayette Parish, Louisiana, (“the Property”), along with all improvements, buildings, and appurtenances thereon, according to the following terms.

The legal description of the Property is as follows:

LOT 5 BLK B BICENTENNIAL ACRES (1.717 ACRES) (243.7 X
367.96 X 162.84 X 376.44) SEC 29 T11S R5E

Municipal Address: 100 Benjamin Franklin Dr., Youngsville, LA
70592

Lafayette Parish parcel number: 6018137

The Court now **ORDERS** that the Property shall be sold in its entirety, under [26 U.S.C. §§ 7402\(a\)](#) and [7403\(b\)](#), to collect the unpaid federal income tax liabilities of Keith L. Breaux.

The Court further **ORDERS** that, due to the COVID-19 pandemic, it is appropriate to permit

mail-in bids as part of the public auction process for this sale. The terms of the sale shall be as follows:

1. The Internal Revenue Service Property Appraisal and Liquidation Specialists (“PALS”) is authorized to offer for public sale **under mail-in bid or via in-person auction** and to sell the Property.

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

a. The sale of the Property shall be by public auction **under mail-in bid or via in-person auction** to the highest bidder, free and clear of all rights, titles, claims, liens, and interests of all parties here, including the Defendant Keith L. Breaux, Plaintiff the United States, Husker Partners, and any successors in interest or transferees of those parties. PALS may select in its discretion whether to conduct the auction by mail-in bid or in-person auction.

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

Sale Location

c. The sale shall be held either public auction under mail in bid; at the courthouse of the parish or city in which the Property is located; or on the Property premises. Opening of mail-in bid forms will occur at the PALS office location.

Notice of Sale

d. PALS shall announce the date and time for sale or the process and timing of submitting mail-in bids. The IRS, PALS, and their representatives shall be permitted to

enter the Property with prospective buyers to allow prospective buyers to inspect the interior and exterior of the Property at such times as the IRS or PALS shall determine are reasonable and convenient.

e. 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 Lafayette Parish, and, at the discretion of the PALS, by any other notice or advertisement that the PALS deems appropriate. The notice of the sale shall contain a description of the Property 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 the day of the sale.**

f. The Property shall be offered for sale “as is,” with all faults and without any warranties either express or implied.

Redemption

g. The sale shall be made without any right of redemption.

Minimum Bid

h. The PALS shall set, and may adjust, the minimum bid for the 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; Mail-in Bids

i. At the time of the sale **under mail-in bid or via in-person auction**, the successful bidder(s) shall deposit with PALS, by cash or by money order, certified check, or

cashier's check drawn payable to the Clerk of the United States District Court for the Western District of Louisiana, 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. **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.** Before being permitted to bid at an in-person auction, potential bidders shall display to the PALS proof that they are able to comply with the deposit 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.

j. Each mail-in bid will be deemed to make a first bid of the minimum bid specified by PALS. Each mail-in bid must also specify the 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) of 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.

m. The successful bidder(s) shall pay the balance of the purchase price for the 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 Western District of Louisiana shall be given to PALS who will deposit the funds with the Clerk of this Court. 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 distributed by the Clerk of the court as specified below in paragraph 8. The 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 United States' discretion). The successful bidder(s) at the new sale or second highest bidder, as the case may be, shall receive the Property free and clear of all rights, titles, claims, liens, and interests of the defaulting bidder(s).

n. 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

o. The sale of the Property shall be subject to confirmation by this Court. On confirmation of the sale, ownership and possession of the Property shall transfer to the successful bidder(s), and all interests in, liens against, and titles and claims to, the 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 Lafayette Parish, Louisiana shall cause the transfer of the Property to be reflected upon that parish's register of title.

p. After the confirmation of the sale, the IRS shall execute and deliver a deed under the authority of this Court conveying the Property, effective as of the date of the

confirmation of the sale, to 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.

q. All rights to rents of or from the Property arising after the issuance of this Order and before the confirmation of the sale of the Property shall constitute proceeds of the 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 Property. On confirmation of the sale of the Property, all rights to product, offspring, rents, and profits of or from the Property arising thereafter shall transfer to the successful bidder(s) and all risks of losses associated with the Property shall transfer to the successful bidder(s).

3. **Preservation of the Property:** Up until the date that this Court confirms the sale of the Property, Defendant Keith L. Breaux and his agents, shall take all reasonable steps necessary to preserve the Property (including all buildings, improvements, fixtures and appurtenances on the Property) in their current condition including, without limitation, maintaining a fire and casualty insurance policy on the Property. All occupants of the Property shall neither commit waste against the Property nor cause or permit anyone else to do so. Defendant shall neither do anything that tends to reduce the value or marketability of the Property nor cause or permit anyone else to do so. The defendant 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 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.

4. **Vacating the Property:** All persons occupying the Property shall vacate the Property permanently within 30 days of the date of this order of sale, each taking with them his or her personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the Property).

If any person fails or refuses to vacate the Property by the date specified in this order of sale, or as extended in writing by the United States, the IRS, or the PALS, or attempts to re-enter the Property thereafter, the PALS are authorized to coordinate with the United States Marshals Service to take all actions that are reasonably necessary to have those persons ejected or excluded, in particular:

a. This includes that 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.

b. The United States Marshals Service is further authorized and directed to arrest and/or evict from the premises any and all persons who obstruct, attempt to obstruct, or interfere or attempt to interfere, in any way with the execution of the Order of Sale.

5. **Abandoned Personal Property:** Any personal property remaining on the Property 30 days after the date of this order of sale 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 shall be paid into the Court for further distribution. Money orders and checks for the purchase of the personal property shall be drawn payable to the Clerk of the United States District Court for the Western District of Louisiana and the Clerk of the Court is directed to accept cash and checks and deposit such items into the Court's registry for distribution pursuant to further order of this Court.

6. **Forwarding Address:** No later than two business days after vacating the Property pursuant to the deadline set forth in paragraph 4, above, Defendant shall notify counsel for the United States of a forwarding address and telephone number where they can be reached. Notification shall be made by contacting the Trial Attorney Conor P. Desmond of U.S. Department of Justice Tax Division's at (202) 616-1857 or Conor.P.Desmond@usdoj.gov.

7. **Access to the Property:** Beginning the date that is 30 days after this Order is entered and continuing until the date that this Court confirms the sale of the Property, the IRS, PALS, and their representatives are authorized to have free and full access to the 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 Property.

8. **Claims:** After the Court confirms the sale(s) of the Property, the sale proceeds deposited with the Clerk of this Court should be applied to the following items, in the order specified below:

- a. First, to any receiver appointed pursuant to 26 U.S.C. § 7403(d) or to the Internal Revenue Service Property Appraisal and Liquidation Specialists, for any fee and all costs and expenses incurred with respect to the foreclosure sale;
- b. Second to Husker Partners, with Union Bank as Secured Party, for unpaid and matured real property taxes owed on the Property for tax years 2020-2021, including any penalty and simple interest accruals as permitted by Louisiana law, and entitled to priority over the federal tax liens pursuant to 26 U.S.C. § 6323(b)(6) as agreed to by stipulation (ECF 67);
- c. Third, to the United States to satisfy in whole or in part the federal income tax liabilities of Keith L. Breaux; and
- d. If there are any remaining proceeds after the distributions identified above, those should be held by the Clerk of the Court subject to further order of the Court.

Consistent with Louisiana law, if a payment due to Husker Partners, with Union Bank as secured party, is made before June 17, 2024, the payment shall be disbursed to the Lafayette Parish Tax Collector, who will then remit the payment to Husker Partners. If a payment is made anytime thereafter, the payment shall be made directly to Husker Partners.

9. The Court retains jurisdiction over this case for purpose of entering all further orders as may be appropriate.

THUS DONE in Chambers on this 29th day of July, 2022.



ROBERT R. SUMMERHAYS
UNITED STATES DISTRICT JUDGE