

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS**

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No.: 08-CV-2032-DJW
)	
EMMETT V. JORDAN; NANCY D. JORDAN)	
a/k/a NANCY D. MAY; STATE OF KANSAS,)	
DEPARTMENT OF REVENUE, DIRECTOR)	
OF TAXATION; UNIFIED GOVERNMENT)	
OF WYANDOTTE COUNTY/KANSAS CITY,)	
KANSAS; and WELLS FARGO BANK, N.A.)	
)	
Defendants.)	

**AGREED ORDER AND STIPULATION BETWEEN UNITED STATES OF
AMERICA, EMMETT V. JORDAN, KANSAS DEPARTMENT OF REVENUE,
UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY,
KANSAS, AND WELLS FARGO, N.A. REGARDING LIEN PRIORITY**

1. During the discovery and case management conference held on May 14, 2008, the undersigned parties discussed their respective interests in the real property sought to be foreclosed by Plaintiff United States.

2. The tracts of real property at issue in this case (collectively “the Tracts”) are described more specifically as follows:

- a. Tracts 1 and 2: Commercial property located at 903 and 907 Osage Avenue, Kansas City, Kansas, which is legally described as “Lots 2, 3, & 4, Block 83, ARMOURDALE, now in and part of Kansas City, Wyandotte County, Kansas;”
- b. Tract 3: Residential rental property located at 8750 Lowell Avenue, Kansas City, Wyandotte County, Kansas, which is legally described as “Beginning at a point 1132 feet East and 762.5 feet North of the Southwest corner of the Northeast ¼ of Section 18, Township 11, Range 24, thence North 557.5 feet, thence East 377 feet, thence South 557.5 feet, thence West 377 feet, to the beginning, in Wyandotte County, Kansas, less that part taken or used for road purposes;”
- c. Tract 4: Residential property located at 8840 Lowell Avenue, Kansas City,

Wyandotte County, Kansas which is legally described as “Beginning at a point 762.14 feet North 2 degrees 02 minutes 15 seconds West and 1,512.00 feet South 88 degrees 19 minutes 53 seconds West of the Southeast corner of the Northeast Quarter of Section 18, Township 11 South, Range 24 East, Kansas City, Wyandotte County, Kansas, said point being on the North line of Lowell Avenue; thence continuing South 88 degrees 19 minutes 53 seconds West, 378.00 feet; thence North 02 degrees 03 minutes 42 seconds West, 557.50 feet; thence North 88 degrees 19 minutes 53 seconds East, 378.00 feet; thence South 02 degrees 03 minutes 42 seconds East, 557.50 feet to the point of beginning. Intending to be the East ½ of a warranty deed recorded on book 3073, Page 315 in the register of deeds office. Containing 210,730.04 square feet = 4.838 acres.”

3. The undersigned parties hereby stipulate and agree to the priorities and perfection of interests in the Tracts as follows and wish to enter into an agreed order regarding such:

- a. For Tracts 1 and 2, whether as auctioned collectively or individually:
 - (1) Internal Revenue Service-PALS (Property and Liquidation Specialists) for reasonable costs of sale;
 - (2) Wyandotte County for the balance of any unpaid property taxes on Tracts 1 and 2, respectively;
 - (3) Kansas Department of Revenue for application to the balance of debts owed to it by Defendant Emmett V. Jordan as described in the Judgment recorded in Wyandotte County on April 8, 2002, case 02-ST-393;
 - (4) Internal Revenue Service for application to the balance of debts owed to it by Defendant Emmett V. Jordan as identified in and secured by the Notice of Federal Tax Lien recorded in Wyandotte County on April 21, 2004;
- b. For Tract 3:
 - (1) Internal Revenue Service-PALS (Property and Liquidation Specialists) for reasonable costs of sale;
 - (2) Wyandotte County for the balance of any unpaid property taxes on Tract 3;

- (3) Wells Fargo Bank, N.A. for application to the balance of debts owed to it by Defendant Emmett V. Jordan and Nancy D. Jordan as described in the December 27, 1996 mortgage recorded in Wyandotte County on January 3, 1997 in Book 3866, Page 496;
- (4) Kansas Department of Revenue for application to the balance of debts owed to it by Defendant Emmett V. Jordan as described in the Judgment recorded in Wyandotte County on April 8, 2002, case 02-ST-393;
- (5) Internal Revenue Service for application to the balance of debts owed to it by Defendant Emmett V. Jordan as identified in and secured by the Notice of Federal Tax Lien recorded in Wyandotte County on April 21, 2004;

c. For Tract 4:

- (1) Internal Revenue Service-PALS (Property and Liquidation Specialists) for reasonable costs of sale;
- (2) Wyandotte County for the balance of any unpaid property taxes on Tract 4;
- (3) Wells Fargo Bank, N.A. for application to the balance of debts owed to it by Defendant Emmett V. Jordan and Nancy D. Jordan as described in the March 16, 1992 mortgage recorded in Wyandotte County on March 20, 1992 in Book 5403, Page 684;
- (4) Wells Fargo Bank, N.A. for application to the balance of debts owed to it by Defendant Emmett V. Jordan and Nancy D. Jordan as described in the December 27, 1996 mortgage recorded in Wyandotte County on January 3, 1997 in Book 3866, Page 496;
- (5) Kansas Department of Revenue for application to the balance of debts owed to it by Defendant Emmett V. Jordan as described in the Judgment recorded in Wyandotte County on April 8, 2002, case 02-ST-393;
- (6) Internal Revenue Service for application to the balance of debts owed to it by Defendant Emmett V. Jordan as identified in and secured by the Notice of Federal Tax Lien recorded in Wyandotte County on April 21, 2004.

4. The undersigned parties agree that the distribution of proceeds from the sale of each property, if and when ordered by the Court, will be specifically set forth in

the Order of Sale for each Tract in the priorities as set for herein. Any procedures for credit bidding by the undersigned parties will be governed by any Order of Sale issued in the case, but the priority of any credit bidding will be in the priorities set for above.

5. No party shall be allowed to assess attorneys fees against the Tracts in the above captioned foreclosure action.

THEREFORE, it is ORDERED, ADJUDGED, AND DECREED that the priorities listed above shall govern if and when any Order of Sale is issued for each Tract in the priorities as set for herein.

IT IS SO ORDERED.

Dated in Kansas City, Kansas on this 19th day of August 2008.

s/ David J. Waxse
David J. Waxse
U.S. Magistrate Judge

cc: All counsel and *pro se* parties

Submitted and approved by the following:

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