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12 *Of Counsel*

13 IN THE UNITED STATES DISTRICT COURT
14 DISTRICT OF ARIZONA

15 UNITED STATES OF AMERICA

16 Plaintiff,

17 v.

18 JOSEPH J. LIPARI, EILEEN H. LIPARI
19 and EXETER TRINITY PROPERTIES,
20 L.L.C.,

21 Defendants.

Case No. 3:10-CV-08142-JWS

UNITED STATES' RESPONSE TO
TERRY I. MAJOR'S LETTER TO
THE COURT WHICH REQUESTED
ADDITIONAL TIME TO VACATE
THE REAL PROPERTY

22 Under paragraph 11 of the Court's Entry of Judgment and Order of Foreclosure
and Decree of Sale entered on April 25, 2013 (hereafter "Entry of Judgment"), the
"defendants in this matter, anyone associated with the defendants and/or all other persons
occupying the real property [at issue in this case]" have only thirty (30) days to clean-out
and vacate such real property. Recently, Terry I. Major, who apparently occupies the

1 property, sent the Court a letter requesting until the end of July, 2013 to clean-out and
2 vacate the premises. *See* Exhibit A attached hereto (a copy of the letter). Mr. Major had
3 involvement with some of the events at issue in this matter and has previously espoused
4 arguments that the United States Tax Court described as “tax protester arguments.” *See*
5 the U.S. Statement of Facts filed on December 1, 2011, at ¶¶ 62-65 and 74-76.

6 The United States is hesitant to agree to any extension of time based on the facts
7 of this matter but it appears that the Internal Revenue Service Property Appraisal and
8 Liquidation Specialists (“PALS”) which will be involved in selling the real property -
9 because of internal staffing and budget issues - cannot take control of the property until
10 July 15, 2013. Thus, under the circumstances, Mr. Major and the others identified in
11 paragraph 11 of the Entry of Judgment should be allowed until July 14, 2013 to clean-out
12 and vacate the subject real property. All other directives and rulings in the Entry of
13 Judgment should remain the same.

1 A proposed Order extending the referenced date to July 14, 2013 is attached hereto
2 as Exhibit B.

3 DATED this 3rd day of May, 2013.

4
5 KATHRYN KENEALLY
6 Assistant Attorney General

7 /s/ Charles M. Duffy
8 By: CHARLES M. DUFFY
9 Trial Attorney, Tax Division

10 Of Counsel:

11 JOHN S. LEONARDO
12 United States Attorney
13 (Attorneys for the United States)
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 3rd day of May, 2013, I served the subject document through the Court’s CM/ECF System and I also mailed by U.S. Postal Service the foregoing to the following:

Joseph J. Lipari
156 Johnson Hill Drive
Waynesville, NC 28786

Exeter Trinity Properties, LLC
Elmer P. Vild
989 S. Main Street, A-269
Cottonwood, AZ 86326

Terry I. Major
PO Box 2125
Cottonwood, AZ 86326

/s/ Charles M. Duffy
CHARLES M. DUFFY
Trial Attorney, Tax Division

Terry I. Major
PO Box 2125
Cottonwood, AZ 86326
623-451-5588 (Cell)
May 6, 2012

The Honorable John W. Sedwick
United States District Court
Federal Building and
United States Courthouse
222 West 7th Avenue, Box 32
Anchorage, AK 99513-9513
(907) 677-6251
PROPOSED ORDERS:
sedwick_chambers@akd.uscourts.gov



Re: 10-CV-08142-JWS

Dear Judge Sedwick,

I am writing this letter to you out of frustration. I do not know what else to do. My wife and I are tenants and caretakers of the property that is being taken by the Internal Revenue Service in the above referenced case. I hope that I am not out of line by sending this to you but I am not a party to the case and Exeter Trinity Properties is no longer represented by counsel.

We are being ordered to move from the subject property with insufficient time to do so. Once we were informed of the decision in this case, we immediately began preparations to move. The time allocated to

vacate the property, however, is insufficient based upon the quantity of material in storage in the barn and in the house. This is no small task!

I contacted Mr. Duffy, the United States Attorney, and he did not seem to be willing to ask you to grant us additional time. Once I saw document #113 that he filed, I became additionally concerned.

For your reference, I have attached a copy of the email that I sent to Mr. Duffy. He asked that I call him on Tuesday, April 30, which I did. He was non-committal about the time we need. All that he said was that we could not get 120 days. On the same day of this phone conversation, during which I told him that we wanted to cooperate fully, he filed document #113.

Let me say clearly, we are not parties to the case. We are not the “taxpayers”. We have acted in good faith and took on the position of caretaker and renters in hopes that we could remain on the property and perform the work necessary to prepare the property for sale so that the funds could go to the Ultimate Beneficiary – The Guiding Eyes for the Blind. We are not pleased with the outcome of the case, but the owner of the property had no funds with which to pay for legal assistance to go further. We have a current rental contract which provides for us to remain

on this property to the end of 2014. That was the target date for us to have completed our work on the property.

Now, for us to be personally damaged as a result of this case is too much to bear. The order of this court puts us under an extreme hardship, particularly since my wife is infirm and we are seniors. We desperately need additional time in order to move everything off of the property. We do not see how the granting of additional time can in any way harm the government. Further, we have offered to cooperate with preparations for the auction which should in no way be hindered by our presence, considering we will be providing security on the property and clearing the property of our belongings so that it will present well for the auction.

I hope you will see a way to grant us to the end of July to vacate the property. We have every intention of moving our things and leaving the property in presentable condition.

Thank you for your consideration in this matter.

Sincerely,


Terry I. Major

CC: Charles M. Duffy



IN THE UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA

UNITED STATES OF AMERICA

Plaintiff,

v.

JOSEPH J. LIPARI, EILEEN H. LIPARI
and EXETER TRINITY PROPERTIES,
L.L.C.,

Defendants.

Case No. 3:10-CV-08142-JWS

ORDER GRANTING ADDITIONAL
TIME TO CLEAN-OUT AND
VACATE THE REAL PROPERTY

Under paragraph 11 of the Court’s Entry of Judgment and Order of Foreclosure and Decree of Sale that was entered on April 25, 2013 (hereafter “Entry of Judgment”), the “defendants in this matter, anyone associated with the defendants and/or all other persons occupying the real property [at issue in this case]” have thirty (30) days to clean-out and vacate such real property. Recently, Terry I. Major, who apparently occupies the real property, sent the Court a letter requesting until the end of July, 2013 to clean-out

