

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

CV 2021-018356

07/28/2022

HONORABLE GARY L. POPHAM JR.

CLERK OF THE COURT
J. Escarcega
Deputy

WESTERN PROGRESSIVE-ARIZONA INC

KIMBERLY S EARP

v.

MARICOPA COUNTY TREASURERS OFFICE

EMORY T HURLEY
NIKITA VERMA PATEL
PATRICIA SLOMAN
1915 WROCKLAGE AVE UNIT 108
LOUISVILLE KY 40205
COMM. POPHAM
MARICOPA COUNTY TREASURER

MINUTE ENTRY

Courtroom 105 – Northeast Regional Court Center

9:59 a.m. This is the time set for a virtual Hearing regarding the United States' Application for Excess Proceeds, filed May 12, 2022; the Application for Disbursement of Excess Proceeds, filed by Applicant Carino Canyon Homeowners Association on May 12, 2022; and Patricia Sloman's Application for Release of Excess Proceeds of Sale by Owner, filed on April 1, 2022. Counsel, Emory T. Hurley, is present on behalf of the United States' IRS. All parties appear via the Court Connect platform.

A record of the proceedings is made digitally in lieu of a court reporter.

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LET THE RECORD REFLECT that a Notice of Withdrawal regarding the Application for Disbursement of Excess Proceeds was filed by Applicant Carino Canyon Homeowners Association.

Counsel Emory T. Hurley presents arguments to the Court as to why the IRS Application should have priority.

10:02 a.m. Patricia Sloman appears and is sworn.

Counsel Emory T. Hurley presents further arguments.

Patricia Sloman testifies.

Based on the arguments and testimony presented, and for the reasons stated on the record,

THE COURT FINDS that the United States' IRS has superior interest in the excess proceeds.

IT IS ORDERED directing Counsel for United States' IRS to submit a proposed form of order awarding excess proceeds in the amount of \$179,374.96 on or before **August 3, 2022**, for the Court's review and signature. Included in the proposed form of order shall be language that the Maricopa County Treasurer's Office shall withhold from the funds its fee for processing the excess proceeds.

10:19 a.m. Matter concludes.