

**UNITED STATES BANKRUPTCY COURT**

Eastern District of California

Honorable Ronald H. Sargis  
Chief Bankruptcy Judge  
Sacramento, California

**May 19, 2021 at 2:00 p.m.**

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1. [14-24616-E-13](#) **NICOLE GOLDEN AND STEPHEN** STATUS CONFERENCE RE:  
[21-2012](#) **ALTER** COMPLAINT  
2-8-21 [1]

**GOLDEN ET AL V. UNITED STATES  
OF AMERICA (INTERNAL REVENUE)**

Plaintiff's Atty: John G. Downing  
Defendant's Atty: Ty Halasz

Adv. Filed: 2/8/21  
Answer: 3/15/21

Nature of Action:  
Validity, priority or extent of lien or other interests in property  
Dischargeability - other  
Declaratory judgment

Notes:

<b>The Status Conference is <span style="color: red;">XXXXXXX</span></b>
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**SUMMARY OF COMPLAINT**

The Complaint filed by Nicole Golden and Stephen Alter ("Plaintiff-Debtor"), Dckt. 1, asserts that all secured and priority tax claims were paid through their now completed Chapter 13 Plan, and Debtor's discharge was entered on February 18, 2020.

It is alleged that the Internal Revenue Service on June 29, 2020, notified Plaintiff-Debtor that the Internal Revenue Service asserted a claim secured by a lien for 2008 taxes. Debtor asserts that the 2008 tax return was filed in March 2011, the Internal Revenue Service asserted a tax deficiency, and in July 2011 tax in the amount of \$21,572 was assessed.

It is alleged that the Internal Revenue Service asserts that the tax obligation referenced above

was not discharged based on 11 U.S.C. § 1328(a)(2) and § 523(a) and that the return at issue was filed/last date due after extension within the two year period prior to the commencement of Plaintiff-Debtor's bankruptcy case. Plaintiff-Debtor disputes this, asserting that the return was filed on March 11, 2011, and taxes of \$21,572 assessed on July 18, 2011. Plaintiff-Debtor states that the Chapter 13 bankruptcy case was filed on April 30, 2014.

Plaintiff-Debtor seeks a judgment determining that the asserted tax obligation has been discharged and the asserted tax lien is void.

## **SUMMARY OF ANSWER**

The Internal Revenue Service ("Defendant") have filed an Answer, Dckt. 7, admitting and denying specific allegations. Defendant specifically denies that the discharge in the Chapter 13 case applies to the asserted 2008 tax liability.

With respect to the 2008 return, Defendant denies that the extension date was October 15, 2010, and that the 2008 tax return was filed on March 10, 2011. Defendant does admit that the request for extension was filed on April 15, 2009, a substitute return (one that is filed by the IRS) was prepared on August 16, 2010, and that \$21,572 was assessed on July 18, 2011.

Defendant disputes that the 2008 tax obligation was discharged.

## **REVIEW OF NONDISCHARGEABILITY OF TAX OBLIGATIONS**

Congress provides in 11 U.S.C. § 523(a)(1)(B) that an obligation for a tax is not dischargeable when -

(A) of the kind and for the periods specified in section 507(a)(3), (8) [post-petition, involuntary gap period taxes or taxes for which the return is last due, with extensions, within 240 days of the commencement of the case];

(B) with respect to which a return, or equivalent report or notice, if required—

(i) was not filed or given; or

(ii) was filed or given after the date on which such return, report, or notice was last due, under applicable law or under any extension, and after two years before the date of the filing of the petition; or

(C) [fraudulent return or tax evasion]; . . .

At the Status Conference, Plaintiff-Debtor specified that with respect to the return at issue,

**XXXXXXX**

Defendant specified that with respect to the 2008 return at issue, **XXXXXXX**

## FINAL BANKRUPTCY COURT JUDGMENT

Plaintiff-Debtor alleges in the Complaint that jurisdiction for this Adversary Proceeding exists pursuant to 28 U.S.C. §§ 1334, and that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(J). Complaint ¶ 1, Dckt. 1. In the Answer, Defendant admits the allegations of jurisdiction and that this is a core proceeding. Answer ¶ 1; Dckt. 7. **To the extent that any issues in the existing Complaint as of the Status Conference at which the Pre-Trial Conference Order was issued in this Adversary Proceeding are “related to” matters, the parties consented on the record to this bankruptcy court entering the final orders and judgement in this Adversary Proceeding as provided in 28 U.S.C. § 157(c)(2) for all issues and claims in this Adversary Proceeding referred to the bankruptcy court.**

### ISSUANCE OF PRE-TRIAL SCHEDULING ORDER

The court shall issue a Pre-Trial Scheduling Order setting the following dates and deadlines:

- a. Plaintiff-Debtor alleges in the Complaint that jurisdiction for this Adversary Proceeding exists pursuant to 28 U.S.C. §§ 1334, and that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(J). Complaint ¶ 1, Dckt. 1. In the Answer, Defendant admits the allegations of jurisdiction and that this is a core proceeding. Answer ¶ 1; Dckt. 7. **To the extent that any issues in the existing Complaint as of the Status Conference at which the Pre-Trial Conference Order was issued in this Adversary Proceeding are “related to” matters, the parties consented on the record to this bankruptcy court entering the final orders and judgement in this Adversary Proceeding as provided in 28 U.S.C. § 157(c)(2) for all issues and claims in this Adversary Proceeding referred to the bankruptcy court.**
- b. Initial Disclosures shall be made on or before **xxxxxxx, 2021**.
- c. Expert Witnesses shall be disclosed on or before **xxxxxxx, 2021**, and Rebuttal Expert Witnesses, if any, shall be disclosed on or before **xxxxxxx, 2021**.
- d. Discovery closes, including the hearing of all discovery motions, on **xxxxxxx, 2021**.
- e. Dispositive Motions shall be heard before **xxxxxxx, 2021**.
- f. The Pre-Trial Conference in this Adversary Proceeding shall be conducted at **2:00 p.m. on xxxxxx, 2021**.

**FREEMAN ET AL V. HFC ET AL**

Plaintiff's Atty: Timothy J. Walsh  
Defendant's Atty: unknown

Adv. Filed: 2/2/21  
Answer: none

Nature of Action:  
Validity, priority or extent of lien or other interest in property

Notes:

**The Status Conference is XXXXXXX**

**SUMMARY OF COMPLAINT**

The Complaint filed by Derek and Alisa Freeman ("Plaintiff-Debtor"), Dckt. 1, asserts that Plaintiff-Debtor valued Defendant's Secured Claim in Plaintiff-Debtor's Chapter 13 case at \$0.00, Plaintiff-Debtor's Chapter 13 Plan provided for the \$0.00 secured claim, that the Plan has been completed and Plaintiff Debtor granted a discharge.

Plaintiff-Debtor asserts that Defendant's deed of trust is void and has not been reconveyed as required under applicable California law and the deed of trust itself.

**SUMMARY OF ANSWER**

No answer has been filed. No certificate of service has been filed by Plaintiff-Debtor.

**FINAL BANKRUPTCY COURT JUDGMENT**

Plaintiff-Debtor alleges in the Complaint that jurisdiction for this Adversary Proceeding exists pursuant to 28 U.S.C. §§ 1334 and 157, and that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(K) and (L). Complaint ¶ 3, Dckt. 1. To the extent that any issues in the existing Complaint as of the Status Conference at which the Pre-Trial Conference Order was issued in this Adversary Proceeding are "related to" matters, the parties consented on the record to this bankruptcy court entering the final orders and judgement in this Adversary Proceeding as provided in 28 U.S.C. § 157(c)(2) for all issues and claims in this Adversary Proceeding referred to the bankruptcy court.

## FINAL RULINGS

3. [20-24700-E-13](#)      **WILLIAM REDDIN**  
[20-2174](#)

**CONTINUED STATUS CONFERENCE**  
**RE: COMPLAINT**  
**11-17-20 [1]**

**PRICE ET AL V. REDDIN**  
**ADVERSARY PROCEEDING CLOSED:**  
**4/12/2021**

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Kevin P. Whiteford; Mark A. Serlin  
Defendant's Atty: Timothy L. Hamilton

Adv. Filed: 11/17/20  
Reissued Summons: 11/18/20  
Answer: 12/7/20

Nature of Action:  
Dischargeability - false pretenses, false representation, actual fraud

Notes:  
Judgment entered 3/25/21 [Dckt 35]

Adversary proceeding closed 4/12/21

<p><b>Judgment having been entered, the Status Conference is Concluded and the Matter is Removed from the Calendar.</b></p>
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4. [18-27524](#)-E-11 DAVID FOYIL

CONTINUED STATUS CONFERENCE  
RE:  
VOLUNTARY PETITION  
12-1-18 [\[1\]](#)

CASE CLOSED: 3/19/2021

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.

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Debtor's Atty: David Foyil

Notes:

[UST-1] Order granting Motion to Convert or Dismiss filed 3/1/21 [Dckt 298]. Case dismissed.

The Bankruptcy Case having been dismissed (Order, Dckt. 298), **the Status Conference is Concluded and Removed from the Calendar.**

5. [17-26125-E-7](#) [19-2115](#) FIRST CAPITAL RETAIL,  
LLC  
HUSTED V. ESBF CALIFORNIA, LLC

CONTINUED STATUS CONFERENCE  
RE: AMENDED COMPLAINT  
3-20-20 [\[19\]](#)

**ADVERSARY PROCEEDING CLOSED: 3/29/2021**

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Aaron A. Avery

Defendant's Atty: Michael W. Davis; Thomas R. Phinney

Adv. Filed: 9/22/19

Answer: none

1st Amd. Cmplt. Filed: 3/20/20

Answer: none

Nature of Action:

Recovery of money/property - preference

Recovery of money/property - other

Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)

Notes:

Order Dismissing Adversary Proceeding With Prejudice filed 3/10/21 [Dckt 72]

Adversary proceeding closed 3/10/21

<p><b>The Adversary Proceeding having been dismissed (Order, Dckt. 72), the Status Conference is Concluded and the Matter Removed From the Calendar.</b></p>
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**PEREZ V. JOHN AND TESIBEL  
FREY, THE TRUSTEES OF THE FREY**

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Peter L. Cianchetta  
Defendant's Atty: unknown

Adv. Filed: 11/23/20  
Answer: none  
Reissued Summons: 1/28/21

Nature of Action:  
Declaratory judgment  
Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)

Notes:  
Continued from 3/3/21. The status conference being set on 5/19/21 at 2:00 p.m. in the Reissued Summons issued by the Clerk of the Court.

Request for Entry of Default by Plaintiff(s) [Elizabeth Kreuger, Trustee of the Elizabeth Kreuger Living Trust] filed 3/10/21 [Dckt 13]; Entry of Default and Order Re: Default Judgment Procedures filed 3/17/21 [Dckt 21]

Request for Entry of Default by Plaintiff(s) [John and Tesibel Frey, The Trustees of the Frey Family Trust] filed 3/10/21 [Dckt 14]; Entry of Default and Order Re: Default Judgment Procedures filed 3/17/21 [Dckt 17]

Request for Entry of Default by Plaintiff(s) [Leslie & Ruth Frey, Trustees of the Leslie Merl and Ruth Elizabeth Frey] filed 3/10/21 [Dckt 15]; Entry of Default and Order Re: Default Judgment Procedures filed 3/17/21 [Dckt 19]

[PLC-1] Motion for Default Judgment filed 4/16/21 [Dckt 26]; Order granting default judgment filed 5/14/2021.

The order granting Default Judgment having been entered (Dckt. 32), **the Status Conference is continued to 2:00 p.m. on August 4, 2021**, to allow Plaintiff-Debtor the opportunity to have the judgment entered and close the Adversary Proceeding.



7. [11-44540-E-13](#) **MERCEDES PEREZ**  
[20-2177](#)

**STATUS CONFERENCE RE:  
COMPLAINT  
11-23-20 [1]**

**PEREZ V. WILLIAM CAMP, THE  
ESTATE OF WILLIAM CAMP,**

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Peter L. Cianchetta  
Defendant's Atty: unknown

Adv. Filed: 11/23/20  
Answer: none  
Reissued Summons: 1/28/21

Nature of Action:  
Declaratory judgment  
Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)

Notes:  
Request for Entry of Default by Plaintiff(s) [William Camp, the Estate of William Camp's successors] filed 3/10/21 [Dckt 13]; Entry of Default and Order Re: Default Judgment Procedures filed 3/17/21 [Dckt 15]

[PLC-1] Motion for Default Judgment filed 4/16/21 [Dckt 18]; Order granting default judgment filed 5/14/2021

The order granting Default Judgment having been entered (Dckt. 24), **the Status Conference is continued to 2:00 p.m. on August 4, 2021**, to allow Plaintiff-Debtor the opportunity to have the judgment entered and close the Adversary Proceeding.

8. [11-44540-E-13](#) **MERCEDES PEREZ**  
[20-2178](#)

**STATUS CONFERENCE RE:  
COMPLAINT  
11-23-20 [\[1\]](#)**

**PEREZ V. WILLIAM CAMP TRUST,  
THE SUCCESSOR TRUSTEE OF THE W**

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Peter L. Cianchetta  
Defendant's Atty: unknown

Adv. Filed: 11/23/20  
Answer: none  
Reissued Summons: 1/28/21

Nature of Action:  
Declaratory judgment  
Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)

Notes:  
Request for Entry of Default by Plaintiff(s) [William Camp Trust, The Successor Trustee of the William Camp Trust] filed 3/10/21 [Dckt 13]; Entry of Default and Order Re: Default Judgment Procedures filed 3/17/21 [Dckt 15]

[PLC-1] Motion for Default Judgment filed 4/16/21 [Dckt 18]; Order granting default judgment filed 5/14/2021

The order granting Default Judgment having been entered (Dckt. 24), **the Status Conference is continued to 2:00 p.m. on August 4, 2021**, to allow Plaintiff-Debtor the opportunity to have the judgment entered and close the Adversary Proceeding.

9. [09-22754-E-13](#) VAN/KATHLEEN GORDON  
[20-2148](#)  
GORDON ET AL V. U.S. BANK N.A.  
ET AL

CONTINUED STATUS CONFERENCE  
RE:AMENDED COMPLAINT  
1-16-21 [\[28\]](#)

**ADVERSARY PROCEEDING CLOSED:**  
**4/27/2021**

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Peter G. Macaluso  
Defendant's Atty: unknown

Adv. Filed: 9/8/20  
Answer: none  
1st Amd. Cmplt. Filed: 1/16/21  
Answer: 2/18/21

Nature of Action:  
Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)

Notes:  
Stipulation to Dismiss Adversary Proceeding filed 4/9/21 [Dckt 41]; Order approving filed 4/9/21 [Dckt 42]

Adversary proceeding closed 4/27/21

**The Adversary Proceeding having been dismissed (Order, Dckt. 42), the Status Conference is Concluded and the Matter Removed from the Calendar.**

10. [17-21973-E-7](#) JOSE/MARIA PIMENTEL  
[20-2181](#)  
EDMONDS V. BETTENCOURT

STATUS CONFERENCE RE:  
COMPLAINT  
12-4-20 [\[1\]](#)

REISSUED SUMMONS FOR  
8/4/2021 AT 2:00 PM

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Steven S. Altman  
Defendant's Atty: unknown

Adv. Filed: 12/4/20  
Answer: none  
Reissued Summons: 2/3/21  
Reissued Summons: 4/28/21

Nature of Action:  
Recovery of money/property - turnover of property

Notes:  
[SSA-1] Trustee's *Ex Parte* Application for Reissuance of New Alias Summons, Extension of Time to Serve Party Defendant and Authorization to Serve party Defendant by Publication filed 4/26/21 [Dckt 15]; Order granting filed 4/27/21 [Dckt 18]

4/28/21 Reissued Summons sets status conference on 8/4/21 at 2:00 p.m.

The Summons having been reissued and the court authorizing service by publication, **the Status Conference has been continued to 2:00 p.m. on August 4, 2021, as provided in the Reissued Summons (Dckt. 19).**

11. [17-22481-E-7](#)      **WILLIAM LANDES**  
[20-2130](#)  
**REGER V. ESSEX BANK**

**CONTINUED STATUS CONFERENCE**  
**RE: COMPLAINT**  
**7-20-20 [1]**

**ADVERSARY PROCEEDING CLOSED:**  
**5/3/2021**

**Final Ruling:** No appearance at the May 19, 2021 Status Conference is required.  
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Plaintiff's Atty: Michael P. Dacquisto  
Defendant's Atty: Stephen G. Oppewall

Adv. Filed: 7/20/20  
Answer: 1/11/21

Counterclaim Filed: 1/11/21 [by Essex Bank]  
Answer: none

Nature of Action:  
Validity, priority or extent of lien or other interest in property  
Declaratory judgment

Notes:  
Stipulation to Dismiss filed 4/12/21 [Dckt 80]; Order granting filed 4/12/21 [Dckt 81]

<p><b>The Adversary Proceeding having been dismissed (Order, Dckt. 81), the Status Conference is Concluded and Removed from the Calendar.</b></p>
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