

UNITED STATES COURTS  
DISTRICT OF IDAHO

MAY 16 1997

*10:00 a*  
M. REC'D \_\_\_\_\_  
LODGED \_\_\_\_\_ FILED *js*

**GREG H. BOWER**  
ADA COUNTY PROSECUTING ATTORNEY

**VALENCIA J. BILYEU**  
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IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF IDAHO

In re SAWTOOTH ENTERPRISES, dba THE )  
BUCKIN' BAGEL, )  
)  
)  
)  
Debtor(s). )

**Case No. 96-03050 ACH**

**ORDER DECLARING THAT  
SALE OF PERSONAL  
PROPERTY DID NOT  
DIVEST COUNTIES OF  
THEIR LIENS**

This matter having come before the Court on May 8, 1997, for argument on Ada and Blaine Counties' Motions to Declare That Sale of Personal Property Did Not Divest Counties' Liens; and this Court having heard the argument of the parties; and this Court having found that the Counties received no notice of the bankruptcy or the sale of personal property; and this Court having found that the Order Approving Sale of Property Free and Clear of Liens dated January 23, 1997, was vague as to the treatment of the Counties' tax liens;

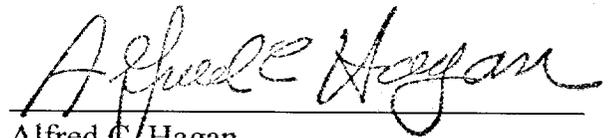
**ORDER DECLARING THAT SALE OF PERSONAL PROPERTY DID NOT DIVEST  
COUNTIES OF THEIR LIENS - PAGE 1**

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**IT IS HEREBY ORDERED, ADJUDGED AND DECREED** as follows:

1. That the Counties' 1996 personal property liens were not affected by the sale of the personal property to Mr. Wells.
2. That, as such, the 1996 personal property tax liens of Ada and Blaine Counties attached to the personal property purchased by Mr. Timothy Wells.
3. ~~That the Counties may proceed in a lawful manner with the collection of said taxes:~~ *ACH*

**DATED** this 16<sup>th</sup> day of May, 1997.



Alfred C. Hagan  
Bankruptcy Judge

Notice sent to:

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