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**THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA,

v.

BOBBY BOYE, aka
Bobby Ajiboye, aka Bobby Aji-Boye,

Defendant.

:
:
: Case No. 15-196 (FLW)
:
:
: **CERTIFICATION OF**
: **ANTHONY L. VELASQUEZ, ESQ.**
:
:
: Return date: June 5, 2017
:

I, Anthony L. Velasquez, Esq., hereby certify and declare as follows:

1. I am an attorney-at-law admitted to practice before the Courts of the State of New Jersey, the U.S. District Court for the District of New Jersey, and the United States Court of Appeals for the Third Circuit. I have personal knowledge of this matter and submit this certification in support of the petition of Public Tax Investments, LLC (“PTI), to declare the priority and validity of Petition PTI’s tax sale certificate against the subject property identified below.
2. The Defendant Bobby Boye, by way of Notice of Forfeiture dated July 16, 2015, is subject to an order of forfeiture of certain property, inclusive of: 140 Grove Street, Elizabeth NJ, also identified as Block 13, Lot 604, on the municipal tax map of the City of Elizabeth, Union County, NJ, commonly referred to as 142-144 Grove Street, Elizabeth, NJ (the “Property”).
3. On June 8, 2015, the tax collector for the City of Elizabeth advertised and sold at public tax sale within the City of Elizabeth the Tax Sale Certificate #14-00451 (hereafter “TSC 14-451”) against the Property, for unpaid municipal taxes for the years 2013 and 2014. PTI was issued TSC 14-451 and duly recorded the same with the Union County Clerk’s Office on

September 10, 2015, at Book 13982, Page 0342. A true copy of said recorded TSC 14-451 is attached hereto at **Exhibit A**.

4. Said TSC 14-451 remain open, unpaid and unsatisfied as of the current date. No party has redeemed under *N.J.S.A. 54:5-54*.

5. PTI has also, pursuant to law and specifically *N.J.S.A. 54:5-60*, paid to the municipal tax collector subsequent taxes due on the Property and is, therefore and in accordance with this same statute, afforded redemption that shall include said additional and subsequent taxes paid.

6. Pursuant to 26 *U.S.C.A. §§ 6323(b)(6)* and 6324, PTI is afforded by virtue of the above stated tax lien (TSC 14-451) first priority against all other liens including federal tax liens and encumbrances.

7. Additionally, and in accordance with *N.J.S.A. 54:5-87*, subordinate federal interests may be named and foreclosed by a tax lien holder under the NJ Tax Sale Act, *N.J.S.A. 54:5-1 et seq.*, provided that the special procedures for naming and noticing the United States and proceeding to judicial sale are satisfied. *N.J.S.A. 54:5-87*.

8. Under *N.J.S.A. 54:5-86*, a tax foreclosure may be pursued by PTI after the expiration of 2 years from the date of the public tax sale and issuance of the tax sale certificate, which date here expires on June 8, 2017, based upon the public ax sale date of June 8, 2015, of TSC 14-451.

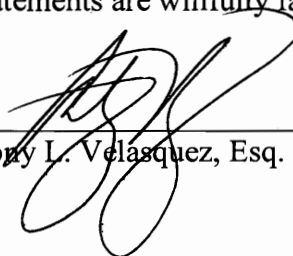
9. While the United States may have an interest in said Property by virtue of its forfeiture action referenced above, said forfeiture interest is inferior to the right of PTI by virtue of its TSC 14-451 and its right to either (a) be redeemed in full or (b) foreclose upon the same. PTI's foreclosure action requires a judicial sale, and if upon such judicial sale there is a surplus placed on deposit with the Union County Sheriff's Office, then the United States may lay claim to such interest, subsequent to PTI being paid in full for complete redemption and satisfaction of TSC 14-451.

10. The forfeiture laws at 21 *U.S.C.A.* § 853(n) says that the Court may determine, by a preponderance of the evidence, that the petitioner has an interest in the property that is vested in the petitioner superior to any right, title or interest of the Defendant, or is a bona fide purchaser for value of such interest, or was at the time of purchase reasonably without cause to believe that the property was subject to forfeiture, then the Court shall amend the forfeiture in accordance with such determination. This is the relief currently sought, since petitioner PTI is an unrelated, third-party buyer at a public tax sale, had no knowledge or notice of said forfeiture (said forfeiture post-dating the public tax sale by over 1 month), and has paid full value to the municipal tax collector for said taxes and subsequent taxes, and is entitled under law to redemption of said amounts under *N.J.S.A.* 54:5-1 et seq.

11. PTI hereby petitions this U.S. District Court and seeks enforcement of its rights so as to declare the priority of TSC 14-451 over the forfeiture Order, and to permit PTI to pursue, upon expiration of 2 years from date of public tax sale (which expires here on June 8, 2017) its State tax foreclosure action against said Property and all parties laying claim in right, title and interest to the Property, under the procedures and requirements of said tax foreclosure laws, *N.J.S.A.* 54:5-1 et seq., subject to redemption of the same by any legal party under *N.J.S.A.* 54:5-54.

12. If any legal party redeems petitioner's TSC 14-451 prior to or during the foreclosure process, then the forfeiture Order of the United States shall remain in full force and effect, and petitioner's TSC 14-451 shall be cancelled and recorded with the Union County Clerk's Office as satisfied and paid.

I hereby certify and declare under penalty of perjury that the above-statements made by me are true. I am aware that if any such statements are willfully false, I am subject to punishment



Anthony L. Velasquez, Esq.

May 1, 2017

CERTIFICATE OF SALE

FOR UNPAID MUNICIPAL LIENS

CERTIFICATE
No. 14-00451

I, **PAUL M. LESNIAK**, COLLECTOR OF TAXES of the taxing district of the **CITY** of **ELIZABETH** in the COUNTY of **UNION** and State of New Jersey, do hereby certify that on the **8th** day of **June**, **2015** at a public sale of lands for delinquent municipal liens, pursuant to the Revised Statutes of New Jersey, 1937, Title 54, Chapter 5, and the amendments and supplements thereto I sold to **PUBLIC TAX INVESTMENTS, LLC**

whose address is **P.O. BOX 1030, BRICK, NJ 08723**

for **Thirty Thousand Two Hundred Forty Nine** dollars and **Forty** cents, the land in said taxing district described as Block No. **13** Lot No. **604** and known as **142-144 GROVE ST**, on the tax duplicate thereof and assessed thereon to **OPUS & BEST, LLC**

THE AMOUNT OF THE SALE WAS MADE UP OF THE FOLLOWING ITEMS:

	AMOUNT	INTEREST	TOTAL
Taxes For: 2013 2014	23,485.56	6,663.84	30,149.40
Assessments For Improvements			
Total Cost of Sale	100.00		100.00
Total Premium (if any) Paid	0.00		30,249.40



Received & Recorded Mortgage-2
 Union County, NJ Inst# **609802**
 9/10/2015 12:25
Joanne Rajoppi
 County Clerk
 Operator POTES

Consider. .00
 RT Fee .00

Pgs-2

Said sale is subject to redemption on repayment of the amount of sale, together with interest at the rate of **18.00** per centum per annum from the date of sale, and the costs incurred by the purchaser as defined by statute. The sale is subject to municipal charges accruing after **June 30, 2014** and assessment municipal authority charges accruing after **June 30, 2014** dollars and interest thereon. installments not yet due, amounting to **0.00**

IN WITNESS WHEREOF, I have hereunto set my hand and seal this **18th** day of **June**, **2015**

STATE OF NEW JERSEY
 COUNTY OF: **UNION**

Paul M. Lesniak
PAUL M. LESNIAK, COLLECTOR OF TAXES

BE IT REMEMBERED, that on this **18th** day of **June**, **2015**, before me a Notary Public of New Jersey, personally appeared **PAUL M. LESNIAK** the Collector of Taxes of the taxing district of **CITY OF ELIZABETH** in the County of **UNION** who, I am satisfied, is the individual described herein, and who executed the above Certificate of Sale; and I having made known to him the contents thereof, he thereupon acknowledged to me that he signed, sealed and delivered the same as his voluntary act and deed, for the uses and purposes therein expressed.

Prepared By: *Paul M. Lesniak* *Leonor M. Diaz*
PAUL M. LESNIAK, PREPARER **LEONOR M. DIAZ**, NOTARY PUBLIC
 NOTARY PUBLIC OF NEW JERSEY

NOTE: NJS 46:15-3 requires that all signatures appearing on the certificate, those of the collector, the preparer, and the purchaser shall be printed, typed or stamped underneath such signature the name of the person that signed.

M13982-0342

"A"

AUTHORIZATION FOR CANCELLATION OF RECORD BY MUNICIPALITY

The within certificate has been duly paid and satisfied and the County Recording Officer is hereby authorized to cancel the same of record.

BY: _____ Name of Municipality
Mayor ATTEST: _____ Municipal Clerk

(NJSA 46:18-6 & 54: 5-55)

Seal of Municipality to be affixed

PUBLIC TAX INVESTMENTS LLC
575 ROUTE 70 2ND FLOOR
P O BOX 1030
BRICK

NJ 08723
Recording Fee
RT Fee

Inst. #
609802

Paid
43.00
.00

Mortgage

No. _____
Tax Sale Certificate

Entered	Compared	Checked
Received in the Register Office of the County of _____ New Jersey		
Collector of Taxes		
Municipality of _____ County, New Jersey		
To _____		
on the _____ day of _____		
A.D. 20 _____ o'clock in the _____ noon and _____ for said		
Recorded in Book _____		
County on Pages _____		

AUTHORIZATION FOR CANCELLATION OF RECORD BY A PRIVATE CORPORATION

The within certificate has been fully paid and satisfied and the County Recording Officer is hereby authorized to cancel the same of record.

BY: _____ Name of Corporation
President ATTEST: _____ Secretary

Corporate Seal to be affixed

AUTHORIZATION FOR CANCELLATION OF RECORD BY AN INDIVIDUAL

The within certificate has been fully paid and satisfied and the County Recording Officer is hereby authorized to cancel the same of record.

The above signature is certified to as genuine.

END OF DOCUMENT

A Notary Public of New Jersey

MI3982-0343

Signature of H _____ Certificate