

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF
CALIFORNIA

United States v. Proctor

No. 2:25-cv-00269-DC-AC (E.D. Cal. July 17, 2025) · No. No. 2:25-cv-00269-DC-AC · Decided July 17, 2025

SUMMARY

The United States District Court for the Eastern District of California grants the United States’ unopposed motion to substitute Laura Proctor, executor of Jimmie R. Cox’s estate, for Cox after Cox’s death. The court concludes that the motion was timely, that the claims to enforce a judgment lien and foreclose federal tax liens survived Cox’s death, and that Proctor was a proper party under Federal Rule of Civil Procedure 25(a)(1). The court directs the clerk to update the docket and case caption.

CASE DETAILS

COURT	United States District Court for the Eastern District of California
WRITING FOR THE COURT	Dena M. Coggins
JURISDICTION	United States District Court for the Eastern District of California
DECIDED	July 17, 2025
DOCKET	No. 2:25-cv-00269-DC-AC
DISPOSITION	other
PROCEDURAL POSTURE	The United States moved under Federal Rule of Civil Procedure 25(a)(1) to substitute Laura Proctor, executor and successor in interest of deceased defendant Jimmie R. Cox, and to change the case caption. The motion was unopposed and was decided on the papers.
STANDARD OF REVIEW	The court applied Federal Rule of Civil Procedure 25(a)(1) to determine whether substitution was timely, whether the claims survived the defendant's death, and whether the proposed substitute was a proper party.
PRECEDENTIAL VALUE	unpublished district court order; precedential status unknown
PARTIES	United States of America

TOPICS

- civil procedure
- tax liens
- probate procedure
- real estate
- remedies

PRACTICE AREAS

civil procedure

federal tax liens

probate and estate administration

real property remedies

QUESTIONS PRESENTED

1. Whether the United States' motion to substitute a party under Federal Rule of Civil Procedure 25(a)(1) was timely.
2. Whether the claims to enforce a judgment lien and foreclose a federal tax lien survived Jimmie R. Cox's death.
3. Whether Laura Proctor, as executor and successor in interest to Cox's estate, was a proper party for substitution.

HOLDINGS

1. The motion was timely because it was filed on the same day as the statement noting Cox's death and therefore well within Rule 25(a)(1)'s 90-day period.
2. The United States' claims to enforce the judgment lien under 28 U.S.C. § 3201(f) and to foreclose the federal tax lien under 26 U.S.C. § 7403 survived Cox's death and could proceed against his estate.
3. Laura Proctor was a proper party for substitution because she was Cox's executor and successor in interest.

KEY QUOTATIONS

“Rule 25(a) should be applied flexibly and liberally to permit substitution of the party or parties who . . . would adequately represent [the decedent’s] interests.” (Discussion)

FACTUAL BACKGROUND

The United States sued to enforce a judgment and federal tax liens arising from unpaid federal tax liabilities incurred by Jimmie R. Cox and his late wife, Sandra Cox, against real property in Yuba County. Cox died on January 29, 2025, after the action was filed. Cox's granddaughter, Laura Proctor, was serving as executor and successor in interest to his estate, and she did not oppose substitution.

PROCEDURAL HISTORY

The United States filed an action to enforce a judgment and federal tax liens against real property in Yuba County. Defendant Jimmie R. Cox died after the complaint was filed. The United States filed a statement noting his death and moved to substitute Cox's executor, Laura Proctor; the motion was unopposed by the remaining defendant, Yuba County, and was granted.

DISPOSITION

other

CASES CITED

- Maseda v. Saul, No. 20-cv-01657-JLT, 2021 WL 2268871, at *1 (E.D. Cal. June 3, 2021)
- Hilao v. Estate of Marcos, 103 F.3d 762, 766 (9th Cir. 1996)
- Gilmore v. Lockard, 2020 WL 3288417, at *1 (E.D. Cal. June 18, 2020)
- In re Baycol Products Litigation, 616 F.3d 778, 789 (8th Cir. 2010)
- Gilmore v. Lockard, 936 F.3d 857, 865 (9th Cir. 2019)
- United States v. Sharringhausen, 2023 WL 8115131, at *1 (S.D. Cal. Oct. 30, 2023)
- United States v. Aaron, 2022 WL 3227544, at *1, *4 (W.D. Wash. Aug. 10, 2022)
- United States v. Aaron, 2022 WL 22236530, at *1 (W.D. Wash. June 13, 2022)
- Eble v. Nissan of Yuba City, 2024 WL 4110269, at *1 (E.D. Cal. Aug. 1, 2024)
- Veliz v. Cintas Corp., 2008 WL 2811171, at *2 (N.D. Cal. July 17, 2008)
- Cotta v. County of Kings, 79 F. Supp. 3d 1148, 1158 (E.D. Cal. 2015)
- Miller v. Campbell, Warburton, Fitzsimmons, Smith, Mendel & Pastore, 162 Cal. App. 4th 1331, 1340 (2008)

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