

United States Court of Appeals  
For the Eighth Circuit

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No. 19-3630

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United States of America

*Plaintiff - Appellee*

v.

William Phillip Jackson

*Defendant - Appellant*

Sharon Jackson; Edward McDonald; Tammy McDonald; Herbert Dwight Maness;  
Pamela Maness; Newton County; James A. Lovell, III; Jerri Lynn Lovell; Jerry  
Lahr, as Trustee for Trinity Consulting, Rock Foundation; Gateway Properties,  
and Prosperity Leasing

*Defendants*

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Appeal from United States District Court  
for the Western District of Missouri - Joplin

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Submitted: October 29, 2020

Filed: November 3, 2020

[Unpublished]

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Before BENTON, WOLLMAN, and SHEPHERD, Circuit Judges.

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PER CURIAM.

William Jackson appeals following the district court's<sup>1</sup> entry of an order of sale and denial of his post-judgment motions in an action brought by the United States to reduce tax assessments to judgment and enforce tax liens.

Following a careful review, we conclude that the district court did not abuse its discretion by denying Jackson's post-judgment motions. See United States v. Metro. St. Louis Sewer Dist., 440 F.3d 930, 933, 935 (8th Cir. 2006) (denial of a post-judgment motion is reviewed for abuse of discretion). We also conclude that the action was timely, as the United States filed suit within 10 years of the assessment of the tax. See 26 U.S.C. § 6502(a)(1) (tax may be collected by a levy or proceeding in court if the levy or proceeding is begun within 10 years after the assessment of the tax). Accordingly, we affirm, see 8th Cir. R. 47B, and we deny as moot the pending motion of the United States.

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<sup>1</sup>The Honorable Brian C. Wimes, United States District Judge for the Western District of Missouri.