

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1672

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

LUTHER BARTRUG; SANDRA B. BARTRUG,

Defendants - Appellants,

Appeal from the United States District Court for the Eastern District of Virginia, at Richmond. Richard L. Williams, Senior District Judge. (3:95-cv-00769-RLW)

Submitted: December 14, 2006

Decided: December 18, 2006

Before MICHAEL, GREGORY, and SHEDD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Luther Bartrug, Sandra B. Bartrug, Appellants Pro Se. Robert J. Branman, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Robert P. McIntosh, OFFICE OF THE UNITED STATES ATTORNEY, Richmond, Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Luther and Sandra Bartrug appeal from the district court's orders confirming the foreclosure sale of the Bartrugs' property pursuant to a tax lien and denying the Bartrugs' motion to stay execution of the judgment. In their brief to this court, the Bartrugs seek to challenge the propriety of the Internal Revenue Service's assessment of the underlying income tax liability and the validity of the tax lien on the property. This appeal is untimely as to the district court's November 25, 1996, order upholding the tax lien. See Fed. R. App. P. 4(a)(1)(B) (providing sixty day appeal period when the United States or its agency is a party); Browder v. Dir., Dep't of Corr., 434 U.S. 257, 264 (1978) (holding that appeal period is mandatory and jurisdictional).

This appeal is timely only as to the district court's orders confirming the sale of the property and denying the Bartrugs' motion for stay of execution of the judgment. The Bartrugs have presented no arguments challenging these orders. Therefore, they have waived review of these orders. See Fed. R. App. P. 28(a)(9); Edwards v. City of Goldsboro, 178 F.3d 231, 241 n.6 (4th Cir. 1999); 4th Cir. R. 34(b).

Accordingly, we affirm the district court's orders. We dispense with oral argument because the facts and legal contentions

are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED