

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-1220**

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UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

GERALD I. KATZ; SHEILA KATZ,

Defendants - Appellants,

and

COMPTROLLER OF THE TREASURY OF THE STATE OF MARYLAND; SEVERN  
SAVINGS BANK,

Defendants.

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Appeal from the United States District Court for the District of  
Maryland, at Greenbelt. J. Frederick Motz, Senior District  
Judge. (8:11-cv-02107-JFM)

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Submitted: November 23, 2015

Decided: December 8, 2015

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Before KING, DIAZ, and FLOYD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Peter F. Axelrad, N. Tucker Meneely, COUNCIL, BARADEL, KOSMERL &  
NOLAN, P.A., Annapolis, Maryland, for Appellants. Rod J.  
Rosenstein, United States Attorney, Baltimore, Maryland;  
Caroline D. Ciraolo, Acting Assistant Attorney General, Robert

W. Metzler, Richard Caldarone, Tax Division, UNITED STATES  
DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Gerald I. Katz and Sheila Katz appeal from the district court's order denying their motion for reconsideration of a prior order denying their motion to stay enforcement of an order permitting the United States to foreclose federal tax liens on certain real property. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. Katz, No. 8:11-cv-02107-JFM (D. Md. Dec. 30, 2014). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED