

**United States Court of Appeals  
FOR THE EIGHTH CIRCUIT**

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No. 09-1677

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United States of America,	*
	*
Appellee,	*
	*
v.	* Appeal from the United States
	* District Court for the
	* Western District of Arkansas.
John D. Bruner,	*
	* [UNPUBLISHED]
Appellant,	*
	*
Lotawanna Lockhart Bruner; QHG of	*
Springdale, Inc.; Benton County,	*
	*
Defendants.	*

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Submitted: February 17, 2010  
Filed: February 25, 2010

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Before MELLOY, BOWMAN, and SMITH, Circuit Judges.

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PER CURIAM.

John D. Bruner appeals the district court's<sup>1</sup> adverse grant of summary judgment in this action by the United States to reduce to judgment unpaid federal tax assessments against Bruner, to foreclose federal tax liens on real property owned by

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<sup>1</sup>The Honorable Jimm Larry Hendren, Chief Judge, United States District Court for the Western District of Arkansas.

Bruner, and to obtain a judicial sale of the property. After careful de novo review, see Johnson v. Blaukat, 453 F.3d 1108, 1112 (8th Cir. 2006), we conclude the grant of summary judgment was proper for the reasons explained by the district court, see Ford v. Pryor, 552 F.3d 1174, 1178-79 (10th Cir. 2008).

The government has moved for sanctions against Bruner. We may award “just damages” and single or double costs if we determine that an appeal is frivolous. See 28 U.S.C. § 1912; Fed. R. App. P. 38. In this case, we find Bruner has filed a frivolous appeal raising tax-protester arguments of the kind he unsuccessfully raised below and which have been repeatedly rejected in other proceedings. In these circumstances, we conclude that sanctions are appropriate. See Searcy v. Donelson, 204 F.3d 797, 799 (8th Cir. 2000).

Accordingly, we affirm, see 8th Cir. R. 47B, and we award the government \$5,000 in damages. We also deny Bruner’s pending motion.

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