

United States Court of Appeals
For the Eighth Circuit

No. 13-1198

United States of America,

Plaintiff - Appellee,

v.

Kerry L. Augustine; Elma J. Augustine,

Defendants - Appellants,

TCF Mortgage Corporation; Beltrami County, Minnesota; Minnesota Department
of Revenue,

Defendants.

Appeal from United States District Court
for the District of Minnesota - Minneapolis

Submitted: August 23, 2013

Filed: September 17, 2013

[Unpublished]

Before LOKEN, COLLOTON, and KELLY, Circuit Judges.

PER CURIAM.

Kerry and Elma Augustine appeal the district court's¹ adverse grant of summary judgment and separate order of sale in this tax-related action brought by the United States. After careful de novo review, see Johnson v. Blaukat, 453 F.3d 1108, 1112 (8th Cir. 2006) (de novo review of grant of summary judgment), we conclude that summary judgment was appropriate for the reasons stated by the district court. Furthermore, we conclude that the court's order of sale was proper. See 26 U.S.C. § 7403 (authorizing action to enforce lien or to subject property to payment of tax debt); United States v. Bierbrauer, 936 F.2d 373, 374 (8th Cir. 1991) (§ 7403 authorizes federal district court to order sale of property in which delinquent taxpayer has interest in order to satisfy taxpayer's debt).

Accordingly, we affirm. See 8th Cir. R. 47B.

¹The Honorable Ralph R. Erickson, Chief Judge, United States District Court for the District of North Dakota, sitting by designation in the District of Minnesota.