

United States Court of Appeals
For the Eighth Circuit

No. 14-3711

United States of America

Plaintiff - Appellee

v.

Russell Novell

Defendant - Appellant

Jan Novell; Missouri Department of Revenue

Defendants

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

Submitted: June 4, 2015

Filed: June 11, 2015

[Unpublished]

Before WOLLMAN, LOKEN, and BENTON, Circuit Judges.

PER CURIAM.

Russell Novell appeals following entry of judgment by the district court¹ in the government's civil action to reduce federal income tax assessments to judgment and enforce federal tax liens against real property. For reversal, Novell argues that the district court lacked jurisdiction to enter its order. Having reviewed the record de novo and considered the parties' submissions on appeal, we find Novell's arguments unavailing: he waived any challenge to personal jurisdiction early in the proceedings, see Fed. R. Civ. P. 12(b)(2), (h)(1); in any event, he conceded that he was domiciled in the forum state, thus establishing a basis for personal jurisdiction, see Viasystems, Inc. v. EBM-Papst St. Georgen GmbH & Co., KG, 646 F.3d 589, 595 (8th Cir. 2011); and the court properly exercised subject matter jurisdiction in this tax-related action brought by the United States under specific statutory authority, see 26 U.S.C. § 7402; 28 U.S.C. §§ 1340, 1345. Accordingly, we affirm. See 8th Cir. R. 47B.

¹The Honorable M. Douglas Harpool, United States District Judge for the Western District of Missouri.