

United States Court of Appeals
For the Eighth Circuit

No. 18-3466

United States of America

Plaintiff - Appellee

v.

Ronny B. Robbin; Lynette R. Robbin

Defendants - Appellants

North American State Bank

Defendant

Appeal from United States District Court
for the District of Minnesota

Submitted: March 17, 2020

Filed: March 20, 2020

[Unpublished]

Before GRUENDER, BEAM, and SHEPHERD, Circuit Judges.

PER CURIAM.

In this action brought by the United States to reduce tax assessments to judgment and enforce tax liens, Minnesota residents Ronny and Lynette Robbin appeal following the district court's¹ entry of an order of sale. To the extent the Robbins challenge the district court's earlier grant of summary judgment and denial of their Federal Rule of Civil Procedure 59(e) motion, we dismiss the appeal because the notice of appeal is untimely as to those orders. See Fed. R. App. P. 4(a)(1)(B) (notice of appeal must be filed within 60 days after entry of judgment when United States is a party); Dill v. Gen. Am. Life Ins. Co., 525 F.3d 612, 619-20 (8th Cir. 2008) (timely notice of appeal is mandatory and jurisdictional).

As to the Robbins' challenges to the order of sale, we conclude, following a careful review, that the appeal is moot, as the court's instructions to the Robbins to maintain and vacate the property only applied until the sale was confirmed. See Calderon v. Moore, 518 U.S. 149, 150 (1996) (appeal should be dismissed as moot when, by virtue of intervening event, court of appeals cannot grant any effectual relief in favor of appellant). Accordingly, we dismiss this appeal as moot.

¹The Honorable Donovan W. Frank, United States District Judge for the District of Minnesota.