

United States District Court
For the Northern District of California

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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA
Plaintiff,
v.
DOUGLAS R. CARAWAY, et al.,
Defendants.

No. C 08-4371 MMC

**ORDER GRANTING PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT**

Before the Court is plaintiff United States of America's ("plaintiff") motion for summary judgment, filed April 22, 2010.¹ No opposition has been filed.² After reviewing the papers filed in support of the motion, the Court deems the matter appropriate for decision thereon, hereby VACATES the hearing scheduled for May 27, 2011, and rules as follows.

In support of its motion, plaintiff has submitted for the tax years 1995 and 1998, respectively, "Certificate[s] of Assessments, Payments, and Other Specified Matters," which certificates are entitled to a presumption of correctness, see U.S. v. Fior D'Italia, Inc., 536 U.S. 238, 242 (2002) (noting "[i]t is well established in the tax law that an assessment

¹ On December 14, 2010, the Court, pursuant to stipulation, entered partial judgment in favor of plaintiff in the amount of \$163,897.25.


² Pursuant to the Civil Local Rules of this District, opposition by defendant Douglas R. Caraway ("defendant") was due no later than May 6, 2011. See Civil L. R. 7-3(a) (providing opposition to motion must be filed no later than 21 days before hearing date).

1 is entitled to a legal presumption of correctness”), and, absent evidence to the contrary,
2 satisfy plaintiff’s burden of proof, see U.S. v. Pierce, 609 F.2d 407, 408 (9th Cir. 1979)
3 (upholding summary judgment based on uncontroverted tax assessment). Said certificates
4 reflect a “balance” of \$15,059.79 for tax year 1995 and a “balance” of \$2,677.31 for tax
5 year 1998. (See Stamm Decl., filed Apr. 22, 2011, Exs. 1, 2.)

6 Accordingly, plaintiff’s motion is hereby GRANTED, and plaintiff shall have partial
7 judgment against defendant in the total amount of \$17,737.10, together with statutory
8 interest thereon until paid.

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10 **IT IS SO ORDERED.**

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12 Dated: May 25, 2011


MAXINE M. CHESNEY
United States District Judge

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