

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v

Case No. 18-11559

Honorable Thomas L. Ludington

Magistrate Judge Patricia T. Morris

RANDY J. CHAFFEE,
STATE OF MICHIGAN,
OTSEGO COUNTY

Defendants.

**ORDER DENYING MOTION TO AMEND AND DIRECTING SUBMISSION OF
PROPOSED JUDGMENT**

On May 17, 2018, Plaintiff the United States of America filed a complaint against Defendant Randy J. Chaffee. ECF No. 1. Plaintiff seeks to obtain judgment on Chaffee's unpaid taxes and unpaid tax penalties and to enforce tax liens on Chaffee's real property.¹

The complaint was referred to Magistrate Judge Patricia Morris for resolution of pretrial matters. ECF No. 11. On May 30, 2019, Chaffee filed a motion to dismiss. ECF No. 26. The next day, Plaintiff filed a motion for partial summary judgment against Chaffee. ECF No. 24. Judge Morris issued a report, recommending that Chaffee's motion to dismiss be denied and Plaintiff's motion for partial summary judgment be granted. ECF No. 35. Chaffee subsequently filed objections to Judge Morris's report and recommendation. ECF No. 37. His objections included allegations that the Court lacked personal jurisdiction over him, that the IRS did not furnish him with tax assessments, that he sent multiple 1040 Forms to the IRS under duress, that he has no

¹ Plaintiff named the State of Michigan and Otsego County as Defendants because they have "or may claim an interest in the [p]roperty." ECF No. 1 at PageID.2-3. Plaintiff represented that it intends to resolve any issue of priority as to Chaffee's property by stipulation with the State of Michigan and Otsego County. ECF No. 24 at PageID.129 n. 1.

obligation to pay taxes, and that Judge Morris was conspiring against him. ECF No. 37. His objections were overruled and the Report and Recommendation was adopted. ECF No. 46.

Chaffee has now filed a motion to amend the Court's judgment. ECF No. 47. For the following reasons, the motion will be denied.

I.

Chaffee is seeking relief under Federal Rule of Civil Procedure 59(e). That Rule allows a party to file a "motion to alter or amend a judgment." *Id.* Motions under Rule 59(e) may be granted "if there is a clear error of law, newly discovered evidence, an intervening change in controlling law, or to prevent manifest injustice." *GenCorp, Inc. v. Am. Int'l Underwriters*, 178 F.3d 804, 834 (6th Cir. 1999) (internal citations omitted). "Rule 59(e) motions cannot be used to present new arguments that could have been raised prior to judgment." *Howard v. United States*, 533 F.3d 472, 475 (6th Cir. 2008). If a party is effectively attempting to "re-argue a case' . . . the district court may well deny the Rule 59(e) motion on that ground." *Id.* (quoting *Sault Ste. Marie Tribe of Chippewa Indians v. Engler*, 146 F.3d 367, 374 (6th Cir. 1998)). Likewise, a Rule 59(e) motion is not an appropriate vehicle to "submit evidence which could have been previously submitted in the exercise of reasonable diligence." *Kenneth Henes Special Projects Procurement v. Cont'l Biomass Indus., Inc.*, 86 F. Supp. 2d 721, 726 (E.D. Mich. 2000) (quoting *Nagle Industries, Inc. v. Ford Motor Company*, 175 F.R.D. 251, 254 (E.D. Mich. 1997)).

II.

Chaffee's motion will be denied because he has not presented any new arguments in his motion, instead recycling arguments from his previous briefings. This includes his previous challenges to the Court's personal jurisdiction and his contentions that he is not a "taxpayer" under U.S. law.

Accordingly, Defendant Randy J. Chaffee's motion to amend judgment, ECF No. 47, is **DENIED**.

It is further **ORDERED** that Plaintiff is **DIRECTED** to submit a proposed judgment through the Court's online utility feature no later than **August 18, 2020**, so that judgment may be entered consistent with the Court's previous order, ECF No. 46, which granted Plaintiff's motion for partial summary judgment, ECF No. 24.

Dated: August 11, 2020

s/Thomas L. Ludington
THOMAS L. LUDINGTON
United States District Judge

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney of record herein by electronic means and to **RANDY J. CHAFFEE**, 1794 McGregor Road, Vanderbilt, MI 49795 by first class U.S. mail on August 11, 2020.

s/Kelly Winslow
KELLY WINSLOW, Case Manager