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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

* * *

DIANE L. RHODES-LYONS,

Plaintiff,

v.

UNITED STATES OF AMERICA; et al.,

Defendants.

2:11-cv-1906-LRH-CWH

ORDER

Before the court is plaintiff Diane L. Rhodes-Lyons (“Rhodes-Lyons”) motion on notice of error which the court construes as a motion for reconsideration. Doc. #19.¹

I. Facts and Procedural History

On February 7, 2012, Rhodes-Lyon filed a complaint against the United States challenging a levy on her wages, salary, and other income designed to satisfy undisputed back taxes. Doc. #7. In response, the United States filed a motion to dismiss (Doc. #8) which was granted in-part and denied in-part by the court (Doc. #17). Thereafter, Rhodes-Lyon filed the present motion for reconsideration of the court’s order. Doc. #19.

II. Discussion

A motion for reconsideration is an “extraordinary remedy, to be used sparingly in the interests of

¹ Refers to the court’s docket entry number.

1 finality and conservation of judicial resources.” *Kona Enters., Inc. v. Estate of Bishop*, 229 F.3d 887,
2 890 (9th Cir. 2000). Rule 59(e) provides that a district court may reconsider a prior order where the
3 court is presented with newly discovered evidence, an intervening change of controlling law, manifest
4 injustice, or where the prior order was clearly erroneous. FED. R. CIV. P. 59(e); *see also United States*
5 *v. Cuddy*, 147 F.3d 1111, 1114 (9th Cir. 1998); *School Dist. No. 1J, Multnomah County v. AcandS,*
6 *Inc.*, 5 F.3d 1255, 1263 (9th Cir. 1993).

7 The court has reviewed the documents and pleadings on file in this matter and finds that
8 reconsideration of the court’s prior order is not warranted. In her motion, Rhodes-Lyons simply states the
9 court’s order was in error without identifying any legal or factual basis for her claim. Further, Rhodes-
10 Lyons cites to several federal tax statutes that have no bearing on the present action. As such, Rhodes-
11 Lyons has failed to identify any actual error in the court’s prior order. Accordingly, the court shall deny
12 her motion for relief.

13
14 IT IS THEREFORE ORDERED that plaintiff’s motion for notice of error (Doc. #19) is
15 DENIED.

16 IT IS SO ORDERED.

17 DATED this 16th day of October, 2012.



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20 LARRY R. HICKS
UNITED STATES DISTRICT JUDGE