IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF SOUTH CAROLINA ORANGEBURG DIVISION

Thomas Darby,)
Plaintiff,))))
v.)))
County of Orangeburg; Tax Administration Office,)))
Defendants.)))

C/A NO. 5:12-2351-CMC-PJG

OPINION and ORDER

This matter is before the court on Plaintiff's *pro se* complaint. In accordance with 28 U.S.C. § 636(b) and Local Civil Rule 73.02(B)(2)(e), DSC, this matter was referred to United States Magistrate Judge Paige J. Gossett for pre-trial proceedings and a Report and Recommendation. On September 26, 2012, the Magistrate Judge issued a Report recommending that the case be dismissed for lack of subject matter jurisdiction. The Magistrate Judge advised Plaintiff of the procedures and requirements for filing objections to the Report and Recommendation and the serious consequences if he failed to do so. Plaintiff filed objections to the Report on October 9, 2012.

The Magistrate Judge makes only a recommendation to this court. The recommendation has no presumptive weight, and the responsibility to make a final determination remains with the court. *See Mathews v. Weber*, 423 U.S. 261 (1976). The court is charged with making a *de novo* determination of any portion of the Report and Recommendation of the Magistrate Judge to which a specific objection is made. The court may accept, reject, or modify, in whole or in part, the recommendation made by the Magistrate Judge or recommit the matter to the Magistrate Judge with instructions. *See* 28 U.S.C. § 636(b).

After conducting a *de novo* review as to objections made, and considering the record, the applicable law, the Report and Recommendation of the Magistrate Judge, and Plaintiff's objections, the court agrees with the conclusions of the Magistrate Judge. Accordingly, the court adopts and incorporates the Report and Recommendation by reference in this Order.

Plaintiff's objections are nonsensical. *See*, *e.g.*, Obj. at 2 ("The National Institute of Health well overrules the District of Orangeburg as well as the State of South Carolina by positioning the structure of government to recognize the practice of Oneatha Skin and Health Care[.]"). Accordingly, Plaintiff's complaint is dismissed without prejudice and without service of process.

IT IS SO ORDERED.

s/ Cameron McGowan Currie CAMERON McGOWAN CURRIE UNITED STATES DISTRICT JUDGE

Columbia, South Carolina October 15, 2012