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5 UNITED STATES DISTRICT COURT  
6 WESTERN DISTRICT OF WASHINGTON  
7 AT TACOMA

8 UNITED STATES OF AMERICA,

9 Plaintiff,

10 v.

11 STEVEN C. NAGY, aka STEPHEN C.  
12 NAGY; LILIAN NAGY; STEPHEN C.  
13 NAGY as Trustee for Sultan Estates Trust;  
14 LILIAN NAGY, as Trustee for Sultan  
15 Estates Trust,

16 Defendants.

CASE NO. C11-5066 BHS

ORDER DENYING  
DEFENDANTS' OBJECTIONS,  
MOTION FOR HEARING, AND  
MOTION FOR APPEAL

16 This matter comes before the Court on Defendant Stephen C. Nagy's ("Mr.  
17 Nagy") objection to the Government's proposed order of foreclosure and judicial sale  
18 (Dkt. 55), Mr. Nagy and Lilian Nagy's ("Mrs. Nagy") motion for a hearing (Dkt. 58), and  
19 Mr. and Mrs. Nagy's motion for appeal (Dkt. 62).

20 On June 26, 2012, the Court granted the Government's motion for default  
21 judgment against Mr. and Mrs. Nagy based on numerous discovery violations. Dkt. 49.

22 The Government submitted a proposed order of foreclosure and judicial sale of Mr. and

1 Mrs. Nagy's home to compensate the Government for Mr. Nagy's unpaid taxes. Dkt. 52.  
2 Mr. Nagy filed an objection to the proposed order and submitted a commercial security  
3 agreement that purports to transfer all of Mr. Nagy's rights in the home to a "Juristie  
4 Person/Strawman/Dummy Corporation." Dkt. 55. The agreement was supposedly  
5 entered into on December 13, 1945, yet Mr. Nagy signed the agreement on December 16,  
6 2011. *Id.* Even if the document was authentic, Mr. Nagy has failed to show how his  
7 "proof of claim" is a valid objection to the Government's foreclosure. Therefore, the  
8 objection is **DENIED**.

9 With respect to the motion for a hearing, Mr. and Mrs. Nagy's submissions are  
10 irrelevant and untimely. They have submitted a letter from a disbarred attorney  
11 explaining why federal income taxes are illegal and Mr. Nagy's service record. Neither  
12 of these documents overcomes the failure to cooperate during discovery and the Court is  
13 not persuaded that a hearing should be held to discuss any additional responses.

14 Therefore, the Court **DENIES** the motion for a hearing.

15 With respect to the motion for appeal, the motion appears to consist of two  
16 requests. The first request seems to be an extension of time to file an appeal. Mr. and  
17 Mrs. Nagy have 60 days from the entry of judgment, or until September 29, 2012, to file  
18 an appeal because the United States is a party. RAP 4(a)(1)(B)(i). Therefore, the Court  
19 denies the request to grant an extension of time to appeal.

20 The second part of the motion appears to be an offer of settlement with the  
21 Government for the original amount of alleged unpaid taxes. Mr. Nagy proposes a 30-  
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1 year loan at 5% interest to pay this amount. The Court has no authority to consider or  
2 grant this request. Therefore, the Court **DENIES** the motion for appeal.

3 **IT IS SO ORDERED.** The Clerk is directed to close this case.

4 Dated this 5<sup>th</sup> day of September, 2012.

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7 BENJAMIN H. SETTLE  
8 United States District Judge  
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