

MAR 06 2009

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

DAVID E. LAUGENOUR; KELLY  
LAUGENOUR; et al.,

Defendants - Appellants.

No. 07-16212

D.C. No. CV-06-00183-GEB

MEMORANDUM\*

Appeal from the United States District Court  
for the Eastern District of California  
Garland E. Burrell, Jr., District Judge, Presiding

Submitted February 18, 2009\*\*

Before: BEEZER, FERNANDEZ, and W. FLETCHER, Circuit Judges.

David E. Laugenour and Kelly Laugenour appeal pro se from the district court's summary judgment in an action brought by the United States to reduce to judgment income and employment tax assessments against plaintiffs and to

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\* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

\*\* The panel unanimously finds this case suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

foreclose tax liens against certain real property. We have jurisdiction under 28 U.S.C. § 1291. We review de novo, *Morrison v. Hall*, 261 F.3d 896, 900 (9th Cir. 2001), and we affirm.

The district court properly granted summary judgment to the United States because defendants failed to controvert Certificates of Assessments and Payments demonstrating that the tax assessments were properly made. *See Hughes v. United States*, 953 F.2d 531, 540 (9th Cir. 1992) (explaining that Certificates of Assessments and Payments are “probative evidence in and of themselves and, in the absence of contrary evidence, are sufficient to establish that . . . assessments were properly made.”).

Appellants’ remaining contentions are unpersuasive.

**AFFIRMED.**