

OCT 08 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NOT FOR PUBLICATION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.

RITA M. HYMES; DONALD L. HYMES,

Defendants - Appellants.

No. 08-35495

D.C. No. 3:05-CV-00123-RRB

MEMORANDUM*

Appeal from the United States District Court
for the District of Alaska
Ralph R. Beistline, District Judge, Presiding

Submitted September 14, 2009**

Before: SILVERMAN, RAWLINSON, and CLIFTON, Circuit Judges.

Rita M. Hymes and Donald L. Hymes appeal pro se from the district court's summary judgment in an action brought by the United States to reduce to judgment

* 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).

unpaid income taxes, penalties, and interest assessed against appellants and to foreclose tax liens against certain real property. We have jurisdiction under 28 U.S.C. § 1291. We review de novo, *Hughes v. United States*, 953 F.2d 531, 541 (9th Cir. 1992), and we affirm.

The district court properly granted summary judgment to the United States because the Hymes failed to controvert Certificates of Assessments and Payments demonstrating that the assessments were properly made. *See id.* at 540 (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.”); *see also* 26 U.S.C. § 6322 (providing that tax liens arise at the time of assessment and continue until the liability is satisfied).

Appellants’ arguments on appeal are unpersuasive.

AFFIRMED.