

APR 26 2011

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JAMES SINGH,

Plaintiff - Appellant,

v.

CITY OF OAKLAND, CA Municipal
Corporation,

Defendant - Appellee.

No. 09-17774

D.C. No. 3:03-cv-05246-SI

MEMORANDUM*

Appeal from the United States District Court
for the Northern District of California
Susan Illston, District Judge, Presiding

Submitted April 13, 2011**
San Francisco, California

Before: FERNANDEZ and RAWLINSON, Circuit Judges, and WELLS, Senior
District Judge.***

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

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

*** The Honorable Lesley Wells, Senior United States District Judge for
the Northern District of Ohio, sitting by designation.

James Singh appeals the district court's dismissal of his due process suit involving defendant City of Oakland's lien assessments against his real property, brought pursuant to 42 U.S.C. § 1983, for lack of subject-matter jurisdiction. Under the Tax Injunction Act, 28 U.S.C. § 1341, and the decisions in *Fair Assessment in Real Estate Ass'n, Inc v. McNary*, 454 U.S. 100 (1981), and *Patel v. City of San Bernadino*, 310 F.3d 1138 (9th Cir. 2002), federal subject-matter jurisdiction is lacking where, as here, the state provides a "plain, speedy and efficient remedy" for Mr Singh's due process claim. *Lowe v. Washoe County*, 627 F.3d 1151, 1155-56 (9th Cir. 2010).

AFFIRMED