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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>UNITED STATES OF AMERICA,</p> <p style="text-align: center;">Plaintiff - Appellee,</p> <p>v.</p> <p>LEONE CAREY; et al.,</p> <p style="text-align: center;">Defendants,</p> <p>and</p> <p>JOHN CAREY; et al.,</p> <p style="text-align: center;">Applicants for Intervention - Appellants.</p>
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No. 10-16278

D.C. No. 2:05-cv-02176-MCE-  
CMK

MEMORANDUM\*

Appeal from the United States District Court  
for the Eastern District of California  
Morrison C. England, Jr., District Judge, Presiding

Submitted June 15, 2011\*\*

Before: CANBY, O'SCANNLAIN, and FISHER, Circuit Judges.

\* 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).

John Carey, Byron Carey, and George Carey (“the Careys”) appeal pro se from the district court’s order denying their motion to intervene in the government’s action to foreclose federal tax liens against Michael and Leone Carey. We have jurisdiction under 28 U.S.C. § 1291. We review de novo. *League of United Latin Am. Citizens v. Wilson*, 131 F.3d 1297, 1302 (9th Cir. 1997). We affirm.

The district court properly concluded that the Careys’ motion to intervene was untimely because it was filed nearly three years after the district court granted summary judgment, and the Careys provided no explanation for their delay. *See id.* at 1302-07 (motion was untimely where there was a twenty-seven month delay, which the intervenor failed adequately to explain).

Contrary to the Careys’ contentions, the district court had jurisdiction. *See* 26 U.S.C. § 7403(a), (c) (providing for jurisdiction over cases by the United States to enforce tax liens against a debtor’s property); 26 U.S.C. § 7402(a) (providing district courts with jurisdiction to issue writs necessary to enforce the internal revenue laws).

The Careys’ remaining contentions are unpersuasive.

**AFFIRMED.**