

JUL 7 2011

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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NOT FOR PUBLICATION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.

RANDAL W. HOWARD,

Defendant - Appellant,

and

DEPARTMENT OF ARIZONA  
REVENUE,

Defendant.

No. 10-15644

D.C. No. 4:07-cv-00620-DCB

MEMORANDUM\*

Appeal from the United States District Court  
for the District of Arizona  
David C. Bury, District Judge, Presiding

Submitted June 15, 2011\*\*

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

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\* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

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

Randal W. Howard appeals pro se from the district court's summary judgment for the government in its action to reduce to judgment unpaid tax assessments and foreclose on federal tax liens on Howard's 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 because Howard failed to controvert the government's Certificates of Assessments and Payments demonstrating that the assessments were properly made. *See id.* at 540 (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."). Accordingly, the district court properly concluded that Howard's property could be sold to satisfy his tax debt. *See* 26 U.S.C. §§ 7402(a), 7403(a).

Howard's remaining contentions are unpersuasive.

**AFFIRMED.**