NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

APR 15 2015

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U.S. COURT OF APPEALS

GLENN WINNINGHAM, house of fearn, Plaintiff - Appellant, v. COUNTY OF NAVAJO, named as: County of Navajo, Inc.; et al., Defendants - Appellees.	No. 13-16448 D.C. No. 2:13-cv-01120-NVW MEMORANDUM*

Appeal from the United States District Court
for the District of Arizona
Neil V. Wake, District Judge, Presiding

Submitted April 7, 2015**

Before: FISHER, TALLMAN, and NGUYEN, Circuit Judges.

Glenn Winningham appeals pro se from the district court's judgment dismissing his action alleging federal claims in connection with the imposition of property taxes. We have jurisdiction under 28 U.S.C. § 1291. We review de novo

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

the district court's dismissal under Federal Rule of Civil Procedure 12(b)(6), *Hebbe v. Pliler*, 627 F.3d 338, 341 (9th Cir. 2010), and we affirm.

The district court properly dismissed Winningham's action because Winningham failed to state a cognizable claim. *See id.* at 341-42 (though pro se pleadings are to be liberally construed, a plaintiff must still present factual allegations sufficient to state a plausible claim for relief); *Johnson v. Riverside Healthcare Sys., LP*, 534 F.3d 1116, 1121-22 (9th Cir. 2008) ("A Rule 12(b)(6) dismissal may be based on either a lack of a cognizable legal theory or the absence of sufficient facts alleged under a cognizable legal theory." (citations and internal quotation marks omitted)).

We reject Winningham's contention that the district court pre-judged his case.

AFFIRMED.