

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

MAR 27 2018

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

UNITED STATES OF AMERICA,

No. 17-55393

Plaintiff-Appellee,

D.C. No. 2:14-cv-02647-R-AS

v.

MEMORANDUM*

EILEEN McGREW,

Defendant-Appellant,

and

CALIFORNIA FRANCHISE TAX
BOARD; PHH MORTGAGE
CORPORATION,

Defendants.

Appeal from the United States District Court
for the Central District of California
Manuel L. Real, District Judge, Presiding

Submitted March 13, 2018**

Before: LEAVY, M. SMITH, and CHRISTEN, Circuit Judges.

* 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).

Eileen McGrew appeals from the district court's order denying her post-judgment motion for reconsideration in the government's action to foreclose federal tax liens on real property. We have jurisdiction under 28 U.S.C. § 1291. We review for an abuse of discretion. *Sch. Dist. No. 1J, Multnomah Cty., Or. v. ACandS, Inc.*, 5 F.3d 1255, 1262 (9th Cir. 1993). We affirm.

The district court did not abuse its discretion in denying McGrew's motion for relief from judgment because the motion was filed more than one year after entry of judgment. *See* Fed. R. Civ. P. 60(c)(1); *Nevitt v. United States*, 886 F.2d 1187, 1188 (9th Cir. 1989) ("A motion for relief from judgment based on [Rule 60(b)(1), (2), or (3)] shall be made not more than one year after the judgment, order, or proceeding was entered or taken." (citation and internal quotation marks omitted)).

We reject as meritless McGrew's contention that the district court should have construed her motion for reconsideration as seeking relief under Rule 60(b)(6).

AFFIRMED.