

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 00-2448

United States of America,

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Plaintiff-Appellee,

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v.

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Larry J. Swartzendruber;

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Appeal from the United States

Rozella L. Swartzendruber;

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District Court for the Western

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District of Missouri.

Defendants-Appellants,

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[UNPUBLISHED]

Elanar Gardens, an unincorporated
business,

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Defendant.

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Submitted: July 3, 2001

Filed: July 24, 2001

Before MORRIS SHEPPARD ARNOLD, RICHARD S. ARNOLD, and FAGG,
Circuit Judges.

PER CURIAM.

Larry J. and Rozella L. Swartzendruber appeal the district court's decision permitting the government to reduce certain tax assessments to judgment, and to foreclose on tax liens. On appeal, the Swartzendrubers contend the court lacked

jurisdiction to adjudicate their case. We conclude the district court correctly resolved the Swartzendrubers' contention. See 26 U.S.C. §§ 7402-7403; 28 U.S.C. § 1340; 28 U.S.C. § 1345; United States v. Gerads, 999 F.2d 1255, 1256 (8th Cir. 1993) (per curiam), cert. denied, 510 U.S. 1193 (1994); United States v. Kruger, 923 F.2d 587 (8th Cir. 1991).

Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.