

United States Court of Appeals
For the Eighth Circuit

No. 17-1301

United States of America

Plaintiff - Appellee

v.

Lester R. Ramer; Mary Ramer

Defendants - Appellants

Deer Creek Financial Services, LLC; Sycamore Leasing; Echo Acres; Concrete
Concepts; HIS Management; Benton County Tax Collector; State of Arkansas;
Arkansas Commissioner of State Lands

Defendants

Appeal from United States District Court
for the Western District of Arkansas - Fayetteville

Submitted: October 26, 2017
Filed: November 3, 2017
[Unpublished]

Before COLLOTON, BOWMAN, and KELLY, Circuit Judges.

PER CURIAM.

Lester and Mary Ramer appeal following entry of default judgment by the district court¹ in the government's civil action to reduce federal income tax assessments to judgment and enforce federal tax liens against real property. The government has moved for sanctions on appeal.

Having carefully reviewed the record, and considered the parties' submissions on appeal, we find that the Ramers' appellate arguments are frivolous. First, the district court did not abuse its discretion in granting default, as the Ramers affirmatively refused to file an answer or otherwise participate in the proceedings once their motion to dismiss was denied. See Fed. R. Civ. P. 12(a)(4)(A) (answer is due 14 days after court denies motion to dismiss); 55(a) (default judgment is warranted when the defendant "has failed to plead or otherwise defend"); Ackra Direct Mktg. Corp. v. Fingerhut Corp., 86 F.3d 852, 857 (8th Cir. 1996) (default judgment is appropriate if the conduct is willful, contumacious, or intentional). Next, the government had standing to bring this debt-collection action under specific statutory authority. See 26 U.S.C. § 7403(a), (c) (government may bring civil action to enforce tax liens; where tax debt is established, court may order sale of property and distribution of proceeds). Further, the district court did not abuse its discretion in denying the Ramers' recusal motion. See United States v. Oaks, 606 F.3d 530, 537 (8th Cir. 2010) (recusal decision is reviewed for abuse of discretion; judge is presumed impartial, and party seeking disqualification bears substantial burden of proving that judge's impartiality might reasonably be questioned; adverse rulings do not establish bias). We reject the Ramers' remaining arguments for the reasons articulated by the district court.

This court may award "just damages" and single or double costs if it determines that an appeal is frivolous. 28 U.S.C. § 1912; Fed. R. App. P. 38. In this case,

¹The Honorable Timothy L. Brooks, United States District Judge for the Western District of Arkansas.

sanctions are appropriate. See United States v. Gerads, 999 F.2d 1255, 1256–57 (8th Cir. 1993) (per curiam) (rejecting frivolous tax-protester arguments; granting government’s motion for sanctions for frivolous appeal).

The judgment is affirmed, see 8th Cir. R. 47B, and this court grants the government’s motion for sanctions in the amount of \$8,000.
