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USA v. Jessie Snyder

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#### **NOT PRECEDENTIAL**

# UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

No. 09-3541

### UNITED STATES OF AMERICA

v.

## JESSIE M. SNYDER; BUTLER COUNTY, Tax Claim Bureau

JESSIE M.. SNYDER,

Appellant

On Appeal from the United States District Court for the Western District of Pennsylvania (D.C. Civil Action No. 07-cv-00331) District Judge: Honorable Maurice B. Cohill, Jr.

Submitted Pursuant to Third Circuit LAR 34.1(a) February 10, 2010 Before: SMITH, FISHER AND GARTH, Circuit Judges

(Opinion filed : February 16, 2010)

## OPINION

PER CURIAM

Jessie Snyder appeals the District Court's order denying her motion for reconsideration of the District Court's February 5, 2008, order. We will affirm.

The procedural history of this case and the details of Snyder's claims are well known to the parties and need not be discussed at length. Briefly, the government filed a complaint to foreclose on a lien against Snyder's property in order to fulfill a judgment against her for unpaid taxes. The District Court entered an order of sale and later amended the order to require any occupants to vacate or be evicted. Snyder appealed the District Court's amended order, and this Court affirmed. The government then moved to amend the order of sale to clarify the duties of the IRS and the United States Marshals Service. The District Court granted the motion. Snyder filed a motion for reconsideration which the District Court denied. Snyder filed a timely notice of appeal. We have jurisdiction under 28 U.S.C. § 1291.

On appeal, Snyder argues that she paid her tax debt by tendering a "public office money certificate." Her arguments are without merit. We rejected this frivolous argument in Snyder's prior appeal, <u>United States v. Snyder</u>, C.A. No. 08-1643. Accordingly, we will affirm the District Court's order. We warn Snyder that the filing of frivolous pleadings in the future may result in sanctions.