



## **Merkelbach v. United States of America et al**

2018 | Cited 0 times | D. Nevada | October 15, 2018

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

\*\*\* JEAN MERKELVACH, Co-Trustee of the SES GENOA TRUST,

Plaintiff, v. THE UNITED STATES OF AMERICA, DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE, CHAD SMITTKAMP, an individual, and Does 1- 10, inclusive,

Defendants.

Case No. 3:18-cv-00436-MMD-CBC

ORDER

This case involves five tax liens 1 against real property located at 2271 Pioneer Trail, Genoa, NV (APN 1319-10-211-014) . Before the Court is Plaintiff Jean (ECF No. 6). In the Motion, Plaintiff seeks expungement of IRS Liens on the Property. No responses were filed. The the Property.

ure to file points and authorities in response to the Motion constitutes consent to the Motion being granted. LR 7- The failure of an opposing party to file points and authorities in response to any motion, except a motion under Fed.

1 The IRS Liens were recorded on the following dates: November 1, 2010; June 23, 2011; June 26, 2012; September 14, 2017; and June 18, 2018. (ECF No. 14 at 2.) R. Civ. P. 56 or consent to the granting of the motion. see also United States v. Hvass, 355 U.S. 570, 574 75 (1958) (holding that local rules have the force of law).

Second, the United States has disclaimed any interest in the Property. (ECF No. 14 at 2 The United States disclaims any interest in the real property located at 2271 Pioneer Trail, Genoa, Nevada . . . ) as a notice of non-opposition to the Motion.

It is therefore ordered that is granted. The IRS Liens are expunged.

DATED THIS 15 th



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MIRANDA M. DU UNITED STATES DISTRICT JUDGE

