

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 02-1979

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In Re: HOLT-WILLIAMSON MANUFACTURING COMPANY,

Debtor.

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JAMES D. MELVIN,

Plaintiff - Appellant,

versus

CUMBERLAND COUNTY; THE CITY OF FAYETTEVILLE,

Defendants - Appellees,

and

WALTER L. HINSON,

Third Party Defendant - Appellee.

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Appeal from the United States District Court for the Eastern District of North Carolina, at Raleigh. James C. Fox, Senior District Judge. (CA-00-270-5-3F, BK-91-4878-8-ATS)

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Submitted: December 19, 2002

Decided: December 30, 2002

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Before WILKINS and KING, Circuit Judges, and HAMILTON, Senior Circuit Judge.

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Dismissed by unpublished per curiam opinion.

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James D. Melvin, Appellant Pro Se. Douglas Edward Canders, CUMBERLAND COUNTY ATTORNEY'S OFFICE, Fayetteville, North Carolina; John Gregory Rhyne, HINSON & RHYNE, Wilson, North Carolina, for Appellees.

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Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

James D. Melvin seeks to appeal the district court's order affirming the bankruptcy court's order which granted summary judgment in favor of Appellees in their action seeking to collect delinquent taxes. We dismiss the appeal for lack of jurisdiction because the notice of appeal was not timely filed.

Parties are accorded thirty days after the entry of the district court's final judgment or order to note an appeal, Fed. R. App. P. 4(a)(1)(A), unless the district court extends the appeal period under Fed. R. App. P. 4(a)(5) or reopens the appeal period under Fed. R. App. P. 4(a)(6). This appeal period is "mandatory and jurisdictional." Browder v. Director, Dep't of Corr., 434 U.S. 257, 264 (1978) (quoting United States v. Robinson, 361 U.S. 220, 229 (1960)).

The district court's order was entered on the docket on July 23, 2002. The notice of appeal was filed on August 23, 2002. Because Melvin failed to file a timely notice of appeal or to obtain an extension or reopening of the appeal period, we grant Appellees' motion to dismiss and dismiss the appeal. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

DISMISSED