

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 05-2043

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

HERMAN E. GREER; HERMAN E. GREER, Trustee of
Greer Farm Trust,

Defendants - Appellants,

and

HELEN G. MCKINNEY; HELEN G. MCKINNEY,
Executrix of the Estate of Elise Greer; STATE
OF NORTH CAROLINA; TRANSYLVANIA COUNTY; LISA
GREER WHITMIRE; TIMOTHY C. WHITMIRE, Trustee
of Greer Farm Trust,

Defendants.

Appeal from the United States District Court for the Western
District of North Carolina, at Asheville. Lacy H. Thornburg,
District Judge. (CA-03-223-1)

Submitted: April 21, 2006

Decided: May 24, 2006

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

Affirmed in part; vacated and remanded in part by unpublished per curiam opinion.

Herman E. Greer, Appellant Pro Se. Teresa Ellen McLaughlin; Patricia McDonald Bowman, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Herman E. Greer appeals the district court's orders holding that Transylvania County, North Carolina, and the State of North Carolina have valid tax liens against a one-acre tract of land in Transylvania County; reducing a tax assessment against Greer to judgment and entering judgment for the United States in the amount of \$320,544 plus interest; ordering foreclosure on and sale of the one-acre tract; and finding, after trial, that a twenty-acre tract of land conveyed to the Greer Farm Trust cannot be used to satisfy Greer's tax liabilities. We have considered the arguments raised by Greer and find them to be without merit. Because the assessment against Greer for tax year 1989 erroneously included \$67,000 used to purchase the twenty-acre tract, the matter is remanded for the sole purpose of recalculating the income ascribed to Greer for the year 1989, recomputing the tax assessment for that year, and recomputing the total judgment against Greer. We accordingly affirm in part and vacate and remand in part. 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.

AFFIRMED IN PART;
VACATED AND REMANDED IN PART