

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 98-6038

BEAUTANOUS COOR,

Plaintiff - Appellant,

versus

ROBERT A. STOCKS, Lieutenant of the Goldsboro Police Department; NORTH CAROLINA DEPARTMENT OF REVENUE; STATE BUREAU OF INVESTIGATORS; WAYNE COUNTY SHERIFF'S DEPARTMENT; RICHARD W. RIDDLE, Director of Controlled Substances Tax Division, North Carolina Department of Revenue; JANICE H. FAULKNER, Secretary of the North Carolina Department of Revenue; E. B. PARKER, Wayne County Attorney; CHRISTOPHER E. ALLEN, Assistant Attorney General, Revenue Section, North Carolina; G. K. BUTTERFIELD, JR., Judge of General Court of Justice, Superior Court 8B, Wayne County North Carolina,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern District of North Carolina, at Raleigh. James C. Fox, District Judge. (CA-97-396-5-F)

Submitted: August 25, 1998

Decided: September 17, 1998

Before LUTTIG and WILLIAMS, Circuit Judges, and HALL, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Beautanous Coor, Appellant Pro Se. William Harrell Everett, Jr., EVERETT, WOMBLE & FINAN, Goldsboro, North Carolina; Christopher Edward Allen, NORTH CAROLINA DEPARTMENT OF JUSTICE, Raleigh, North Carolina; Philip A. Baddour, Jr., BADDOUR, PARKER, HINE & WELLONS, Goldsboro, North Carolina, for Appellees.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Beautanous Coor appeals from the district court's order and order on reconsideration dismissing his civil action seeking declaratory and injunctive relief from a tax assessment imposed by the North Carolina Department of Revenue. Because Coor's challenges to the assessment have already been rejected by the Wayne County Superior Court in Coor v. Wayne County Sheriff, No. 94-CVS-596 (May 24, 1994), his federal action is barred under the full faith and credit doctrine. See 28 U.S.C. § 1738 (1994); Migra v. Warren City Sch. Dist. Bd. of Educ., 465 U.S. 75, 81 (1984). Moreover, we previously affirmed the district court's dismissal of an earlier federal action in which Coor challenged the same assessment in Coor v. Smith, No. 95-2733 (4th Cir. Jan. 31, 1996) (unpublished). This action is therefore also barred under the doctrine of res judicata. See Migra, 465 U.S. at 77 n.1.

Accordingly, the district court's orders dismissing this action are affirmed. 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