

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
LUFKIN DIVISION

UNITED STATES OF AMERICA,	§	
<i>Plaintiff,</i>	§	
	§	
VS.	§	CIVIL ACTION NO. 9:14-CV-138
	§	
JOHN PARKS TROWBRIDGE, JR.,	§	
BRIGHT FUTURE INVESTMENTS, INC.,	§	
and IDEAL ABILITIES,	§	
<i>Defendants.</i>	§	

**MEMORANDUM ORDER OVERRULING DEFENDANT’S OBJECTIONS AND
ADOPTING THE MAGISTRATE JUDGE’S REPORT AND
RECOMMENDATION**

Pursuant to 28 U.S.C. § 636(b) and the Local Rules for the United States District Court, Eastern District of Texas, the Court referred this proceeding to United States Magistrate Judge Keith F. Giblin for pretrial management. On October 1, 2015, Judge Giblin issued his Report and Recommendation on the plaintiff United States’ *Motion for Summary Judgment* (doc. #42), the defendant, John Parks Trowbridge, Jr.’s Response and Objection to the Motion for Summary Judgment (doc. #43), Trowbridge’s Motion to Dismiss with Prejudice (doc. #46), the United States’ Response in Opposition to the Motion to Dismiss (doc. #48) and Trowbridge’s Demand for Dismissal (doc. #59). Judge Giblin recommended that this District Court grant the United States’ Motion for Summary Judgment (doc. # 42), deny Trowbridge’s Motions to Dismiss (doc. #46 and doc. #59) and assess judgment against Trowbridge by enforcing its tax liens and foreclosing upon and selling the Tyler County Property using the sale proceeds to help satisfy the tax liabilities. *See Report and Recommendation, (Doc. No. 60).*

On February 16, 2016, defendant John Parks Trowbridge, Jr., proceeding *pro se*, filed objections (Doc. No. 62). The Court accordingly conducted a *de novo* review of the objections,

the pleadings, the record, and the applicable law. *See* Fed. R. Civ. P. 72(b); 28 U.S.C. § 636(b) (2012). After careful consideration, the Court concludes that the objections are without merit. Trowbridge's objections are based on the frivolous arguments he has made throughout this proceeding that the Court lacks jurisdiction to consider the United States' claims seeking perfection of its federal tax liens and foreclosure. He continues to argue that the Court does not have jurisdiction over him because he is a resident of Texas and is geographically excepted from this Court's jurisdiction, despite the fact that the United States' claims are based on federal law. *See* 28 U.S.C. § 1331 ("The district courts shall have original jurisdiction of all civil actions arising under the Constitution, laws, or treaties of the United States"). His objections are meritless and fail to point out any error in the magistrate judge's report with the specificity required by 28 U.S.C. § 636 and Federal Rule of Civil Procedure 72. *See* 28 U.S.C. § 636(b)(1)(C) ("A judge of the court shall make a *de novo* determination of those portions of the report or specified proposed findings or recommendations to which objection is made.") (emphasis added); Fed. R.Civ. P. 72(b) (requiring specific objections).

The Court accordingly **OVERRULES** defendant Trowbridge's objections (Doc. No. 62) in their entirety. Having considered the United States' request for summary judgment, Trowbridge's motions to dismiss and Judge Giblin's findings and recommendation, the Court **ORDERS** that the Report and Recommendation on Motion for Summary Judgment and Motions to Dismiss (Doc. No. 60) is **ADOPTED**. Pursuant to the magistrate judge's recommendation, the Court further **ORDERS** that the motion for summary judgment (Doc. No. 42) is **GRANTED** and Trowbridge's Motions to Dismiss are **DENIED** (Doc. No. 46 & No. 49).

Accordingly, the Court further **ORDERS** that judgment is entered in favor of the plaintiff United States and against defendant Trowbridge, the United States' federal tax liens have

attached to the Tyler County property, the Tyler County property belongs to Trowbridge and United States may enforce its federal tax liens against such property and foreclose upon and sell the Tyler County Property using the sale proceeds to help satisfy the tax liabilities.

SIGNED this 3rd day of March, 2016.


MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE

John Parks Trowbridge, Jr.
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