

United States Court of Appeals  
For the Eighth Circuit

---

No. 22-3557

---

United States of America

*Plaintiff - Appellee*

v.

Joseph Howard Yennie; Sheila Ann Yennie

*Defendants - Appellants*

Nick J. Novak; Abraham Algadi; Paul Perry; Grant Friese; Jay Strande; Dean  
Weis; Jayne Krause; Peoples State Bank of Plainview; City of Pine Island

*Defendants*

---

Appeal from United States District Court  
for the District of Minnesota

---

Submitted: April 17, 2023

Filed: April 20, 2023

[Unpublished]

---

Before KELLY, ERICKSON, and STRAS, Circuit Judges.

---

PER CURIAM.

Joseph and Sheila Yennie challenge the enforcement of a federal tax lien against real property they own. *See* 26 U.S.C. § 7403(a). Having carefully reviewed the record and the parties’ arguments on appeal, we conclude that there are no material facts in dispute and the government is entitled to judgment as a matter of law.<sup>1</sup> *See Odom v. Kaizer*, 864 F.3d 920, 921 (8th Cir. 2017) (reviewing a grant of summary judgment de novo); *Nelson v. Nelson*, 183 N.W. 354, 355 (Minn. 1921) (explaining that Minnesota follows the common-law “rule of separate property rights of both husband and wife” and has not adopted “[t]he doctrine of community property”). We accordingly affirm the judgment of the district court.<sup>2</sup> *See* 8th Cir. R. 47B.

---

---

<sup>1</sup>We deny both pending motions.

<sup>2</sup>The Honorable Wilhelmina M. Wright, United States District Judge for the District of Minnesota.