UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF TEXAS

Bobie Kenneth Townsend v. Commissioner of Internal Revenue and Commissioner of the Social Security Administration

Townsend · No. 9:24-CV-00217 · Decided November 26, 2025

SUMMARY

The United States District Court for the Eastern District of Texas denied Bobie Kenneth Townsend’s motion to reconsider the court’s prior order adopting the magistrate judge’s Report and Recommendation. The court also denied as moot Townsend’s motion for leave to file a reply and held that his arguments did not establish grounds to disturb the prior ruling concerning his tax-levy claims and sovereign immunity.

CASE DETAILS

COURT	United States District Court for the Eastern District of Texas
WRITING FOR THE COURT	Marcia A. Crone
JURISDICTION	United States District Court for the Eastern District of Texas
DECIDED	November 26, 2025
DOCKET	9:24-CV-00217
DISPOSITION	other
PROCEDURAL POSTURE	Plaintiff moved for reconsideration of the district court's prior order adopting the magistrate judge's Report and Recommendation, denying several requests for tax-levy relief, and granting in part and denying in part the Government's motion to dismiss. Plaintiff also moved for leave to file a reply.
STANDARD OF REVIEW	Interlocutory reconsideration is analyzed under Federal Rule of Civil Procedure 54(b), which permits a district court to reconsider an interlocutory order as justice requires without the heightened standards applicable to final orders.
PRECEDENTIAL VALUE	Unpublished district court memorandum and order; precedential status not stated
PARTIES	Bobie Kenneth Townsend v. Commissioner of Internal Revenue, Commissioner of the Social Security Administration

TOPICS

motion for reconsideration | tax collection | tax liens | civil procedure

PRACTICE AREAS

Civil procedure | Federal tax | Sovereign immunity | Tax collection

QUESTIONS PRESENTED

1. Whether the district court should reconsider its prior interlocutory order under Federal Rule of Civil Procedure 54(b).
2. Whether Plaintiff's repeated objections and cited authorities established grounds to reconsider the dismissal of his claim under 26 U.S.C. § 6331(h).
3. Whether Plaintiff needed leave to file a reply under the Eastern District of Texas local rules.

HOLDINGS

1. A motion seeking reconsideration of an order that does not end the action is governed by Federal Rule of Civil Procedure 54(b), and the district court may reconsider the order for any sufficient reason as justice requires.
2. Reconsideration was unwarranted because Plaintiff merely reasserted arguments previously raised and the authorities he cited did not establish a waiver of sovereign immunity for a claim under 26 U.S.C. § 6331(h).
3. Plaintiff did not need leave to file the reply because it was timely and within the applicable page limit; the motion for leave was therefore denied as moot.

KEY QUOTATIONS

> *"This approach is "flexible" and allows the "district court to afford such relief from interlocutory judgments as justice requires" without the "heightened standards for reconsideration governing final orders.""* (I)

> *"In short, this court got it right the first time."* (II.B)

FACTUAL BACKGROUND

Townsend asserted claims against the Commissioner of Internal Revenue and the Commissioner of the Social Security Administration arising from federal tax levies and sought release of the levies and other relief. The district court previously rejected his claim under 26 U.S.C. § 6331(h) because he failed to identify a waiver of sovereign immunity, while allowing a claim under 26 U.S.C. § 6213(a) to remain. In seeking reconsideration, Townsend largely repeated arguments previously presented and relied on cases concerning statutory construction, other sovereign-immunity waivers, and agency authority.

PROCEDURAL HISTORY

The district court referred the proceeding to Magistrate Judge Christine L. Stetson for pretrial proceedings and recommendations on dispositive matters. On September 9, 2025, the district court adopted the magistrate judge's

Report and Recommendation, denied Plaintiff's motion for a temporary restraining order and two motions to release tax levies, and granted in part and denied in part the Government's motion to dismiss. Only Plaintiff's claim under 26 U.S.C. § 6213(a) against the Commissioner of Internal Revenue remained. The court denied reconsideration and denied the motion for leave to file a reply as moot.

DISPOSITION

other

CASES CITED

- Shepherd v. Int'l Paper Co., 372 F.3d 326, 328 n.1 (5th Cir. 2004)
- McClendon v. United States, 892 F.3d 775, 781 (5th Cir. 2018)
- Austin v. Kroger Tex., L.P., 864 F.3d 326, 336-37 (5th Cir. 2017)
- SciCo Tec GmbH v. Bos. Sci. Corp., 599 F. Supp. 2d 741, 743 (E.D. Tex. 2009)
- Am. Net & Twine Co. v. Worthington, 141 U.S. 468, 474 (1891)
- Benzinger v. United States, 192 U.S. 38, 54 (1904)
- Spreckels Sugar Refin. Co. v. McClain, 192 U.S. 397, 408 (1904)
- Gould v. Gould, 245 U.S. 151, 153 (1917)
- Chrysler Corp. v. Brown, 441 U.S. 281, 317-19 (1979)
- Comm'r v. Shapiro, 424 U.S. 614, 623-29 (1976)
- Loper Bright Enters. v. Raimondo, 603 U.S. 369, 412 (2024)
- Chevron v. Nat. Res. Def. Council, Inc., 467 U.S. 837 (1984)

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