

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 03-3067

Louis Jimerson,

Appellant,

v.

Mark Hensley, Collector of Revenue;
Doug Friend, City Manager, City of
Sikeston; Scott County; City of
Sikeston,

Appellees.

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* Appeal from the United States
* District Court for the Eastern
* District of Missouri.

[UNPUBLISHED]

Submitted: June 4, 2004
Filed: June 28, 2004

Before MORRIS SHEPPARD ARNOLD, FAGG, and SMITH, Circuit Judges.

PER CURIAM.

Louis Jimerson appeals the district court's¹ dismissal without prejudice of his 42 U.S.C. § 1983 action arising out of the assessment of taxes on his property. After carefully reviewing the record, we affirm. See 8th Cir. R. 47B.

¹The Honorable Thomas C. Mummert, United States Magistrate Judge for the Eastern District of Missouri, to whom the case was referred for final disposition by consent of the parties pursuant to 28 U.S.C. § 636(c).