

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

STEPHEN LEONARD GUARDINO, JR.,

Plaintiff,

-vs-

Case No. 3:18-cv-1318-J-34JBT

FLAGLER COUNTY TAX
COLLECTORS OFFICE,

Defendant.

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ORDER

THIS CAUSE is before the Court on the Report and Recommendation (Dkt. No. 15; Report), entered by the Honorable Joel B. Toomey, United States Magistrate Judge, on February 7, 2019. In the Report, Judge Toomey recommends that Plaintiff's Application to Proceed in District Court Without Prepaying Fees or Costs (Dkt. No. 4), which the Court construes as a Motion to Proceed In Forma Pauperis, be denied, and this case be dismissed. See Report at 1, 7. Plaintiff has failed to file objections to the Report, and the time for doing so has now passed.

The Court "may accept, reject, or modify, in whole or in part, the finding or recommendations by the magistrate judge." 28 U.S.C. § 636(b). If no specific objections to findings of facts are filed, the district court is not required to conduct a de novo review of those findings. See Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993); see also 28 U.S.C. § 636(b)(1). However, the district court must review legal conclusions de novo. See Cooper-Houston v. Southern Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994);

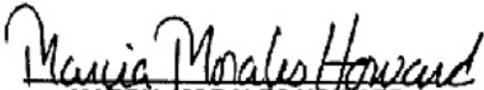
United States v. Rice, No. 2:07-mc-8-FtM-29SPC, 2007 WL 1428615, at *1 (M.D. Fla. May 14, 2007).

Upon independent review of the file and for the reasons stated in the Magistrate Judge's Report, the Court will accept and adopt the legal and factual conclusions recommended by the Magistrate Judge. Accordingly, it is hereby

ORDERED:

1. The Magistrate Judge's Report and Recommendation (Dkt. No. 15) is **ADOPTED** as the opinion of the Court.
2. Plaintiff's Application to Proceed in District Court Without Prepaying Fees or Costs (Dkt. No. 4), which this Court construes as a Motion to Proceed In Forma Pauperis, is **DENIED**.
3. This case is **DISMISSED**.
4. The Clerk of Court is directed to terminate all pending motions and deadlines as moot and close the file.

DONE AND ORDERED in Jacksonville, Florida, this 8th day of March, 2019.


MARCIA MORALES HOWARD
United States District Judge

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Copies to:

Counsel of Record
Pro Se Party