

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

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 6:23-cv-2128-WWB-EJK

**JEAN DEMESMIN, LOU LOU
INVESTMENTS, LLC, H.A.
CAPITAL INVESTMENTS, LLC,
MCBRAYER INVESTMENT
GROUP, LLC, TAMIKA
MANNING, STONEYBROOK
HILLS HOMEOWNERS
ASSOCIATION, INC., SCOTT
RANDOLPH, and SCOTT
RANDOLPH, ORANGE COUNTY
TAX COLLECTOR,**

Defendants.

ORDER

This cause comes before the Court on the Application by the United States for Entry of Clerk's Default as to Tamika Manning (the "Motion"), filed February 22, 2024. (Doc. 41.) Therein, the United States ("Government") seeks a clerk's default against Defendant Tamika Manning. Upon consideration the Motion is due to be granted.

I. STANDARD

"When a party against whom a judgment for affirmative relief is sought has failed to plead or otherwise defend, and that failure is shown by affidavit or otherwise,

the clerk must enter the party's default." Fed. R. Civ. P. 55(a). Before the clerk may enter default, he or she must determine that effective service has been made on the defaulting defendant because, without effective service, there is no jurisdiction and no obligation to answer or "otherwise defend." *See Kelly v. Florida*, 233 Fed. App'x 883, 885 (11th Cir. 2007) (unpublished).

II. DISCUSSION

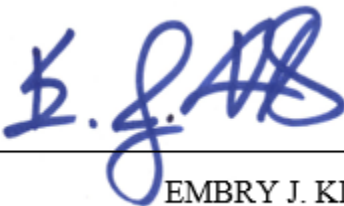
According to Rule 12 of the Federal Rules of Civil Procedure, a party who timely waives service must answer a complaint within 60 days after the request for waiver was sent, or 90 days if the request was sent to a party outside of the United States. Fed. R. Civ. P. 12(a)(1)(A)(ii).

The Government filed its Complaint against Defendants on November 2, 2023, seeking to collect judgment for tax liabilities and enforcement of federal tax liens pursuant to 26 U.S.C. §§ 7401–7403. (Doc. 1.) On December 4, 2023, the Government sent Defendant Tamika Manning a Waiver of the Service of Summons Form (the "Waiver"). (Doc. 25.) Manning executed the Waiver on December 17, 2023. (*Id.*) Upon execution, Manning agreed to timely "file and serve an answer or motion" (*Id.*) To date, Manning has not responded to the Complaint or filed a motion to dismiss. Thus, the Court finds that entry of a Clerk's default is appropriate pursuant to Fed. R. Civ. P. 12(a)(1)(A)(ii).

III. CONCLUSION

Accordingly, it is **ORDERED** that the Application by the United States for Entry of Clerk's Default (Doc. 41.) is **GRANTED**. The Clerk is **DIRECTED** to enter default against Defendant Tamika Manning.

DONE and **ORDERED** in Orlando, Florida on March 14, 2024.



EMBRY J. KIDD
UNITED STATES MAGISTRATE JUDGE