In the Saint Paul City Council Agenda

thurs,July5,2007

Items 35 Resolution Assessments 07-601"from May17 to June12th,2007 public hearing Aug.15th,07 (GS3041156)

Notice to combine with Item 51 Res.Ratifying Assessments 07-609 from 12Apr to 27Apr07 (J0707A

Notice to remove from Agenda refer

To City or County Attorneys

Notice of Damages over ½ Million Dollars

State of Minnesota, County of Ramsey, City of St. Paul

Owner- Taxpayer Co Dist.File#J0707A-J0708A:Assm.#8337 697 Surrey ID 32-29-22-41-0053

VA Widow Candidate Ward (2) Sharon Anderson aka Peterson-Scarrella

http://sharon-mn-ecf.blogspot.com ,**Attorney Pro Se: Private Attorney General**

Decedant http://cpljimanderson.blogspot.com , http://sharon4council.blogspot.com **all others similarily situated**

Quitam Whistleblower-Fidicuary Watchdog Victim Relator

vs.

St. Paul Mayor Chris Coleman,DSI and Bob Kessler,Joel Essling and 168 employees, union Supervisory, John Choi, all agents,city attorneys,assigns, in their personal and official capacities, executive branch Kathy Lantry as President of the City Council,enbanc Thune,Bostrom,Harris,Benanav,Montgomery,helgen,her agents,assigns specifically shari moore, Marcia moermond,enbanc in the legislative branch in their personal,official capacities, sued individually, severally, John Doe

and Mary Roe. Matt Smith www.ci.stpaul.mn.us

) Relatees

Sharon's discovery of Treason by city officials in all realestate matters:

Forcing repeal of State and Federal Laws. Cooking the Fidicuary Books by Mail Fraud , Extortion, Complicity, Theft of Personal Property,defrauding the State of Minnesota and the United States of America, http://sicko-citystpaul.blogspot.com http://sharon4council.blogspot.com by mail fraud, confusion,stacking,blatant trespass on private property in a "Patterned Enterprise" for Greed, to conspire to commit Murder by WATER SHUTOFF www.sharonanderson.org.

FIRST AMENDED PETITION AND COMPLAINT IN THE NATURE OF A SUIT FOR DEPRIVATION OF RIGHTS UNDER AUTHORITY OF ARTICLE I, SECTIONS 1, 2, 4, 7, 8 & 10 OF THE CONSTITUTION OF THE STATE OF MINNESOTA

JUDICIAL NOTICE re: MS2.724 of City and County Attorneys, Lawyer Mayors Treasonable Bad Behavior.

BACKGROUND;

1. Officers of the court who may come in contact with the matters of city attorneys simulating legal process without warrants, tickets, due process , are noticed under authority of the supremacy and equal protection clauses of the United States Constitution and the common law authorities of *Haines v Kerner*, 404 U.S. 519-421, *Platsky v. C.I.A.* 953 F.2d. 25, and *Anastasoff v. United States,* 223 F.3d 898 (8th Cir. 2000). In re *Haines*: pro se litigants are held to less stringent pleading standards than bar licensed attorneys. Regardless of the deficiencies in their pleadings, pro se litigants are entitled to the opportunity to submit evidence in

support of their claims. In re *Platsky*: court errs if court

And St. Paul City Council to assess fees willfully, knowingly, to Steal Car's, Trailers, constituting a Restraint of Trade, Heinous, Repugnant without a probable cause complaint which contains an accusation or charging language, distinct from the statement of probable cause constituting of a statemebnt of essential facts constituting a public offense or public offenses charged or sought to be charged. Contrary to Rules 2.01 and 2.03 of Minn. Rules of Criminal Procedure., Taxaction without Representationd, kickbacks, bribery scheme involving the Department of Safety and Inspections involving non-profits:, Defendants Steve Magner residence Stillwater Minnesota, Defendants Dick Lippert, living in Inver Grove, technically under RICO Indictments Steinhauser, et al v. Randy Kelly et al File No 04-2632, Harrilal et al v. Magner et al File 05-461, Gallagher et al v. Magner et al File No 05-1348 (JNE/SRN), City has dismissed the Sharon Andersons Answer/CrossComplaints without instruction of how pleadings are deficient and how to repair pleadings. In re *Anastasoff*: litigants' constitutional rights are violated when courts

City attorneys representing City Council and the Mayor depart from precedent where parties are similarly situated.

2. A court-city council (quasi-judicial) may dismiss a assessments for failure to state a claim "only if it appears to a certainty that no facts, which could be introduced consistent with the pleading, exist which would support granting the relief demanded." *N. States Power Co. v. Franklin*, 265 Minn. 391, 395, 122 N.W.2d 26, 29 (1963), *In re Milk Indirect Purchaser Antitrust Litigation*, 588 N.W.2d 772, 1999.MN.42154, A claim prevails against illegal "takings" 5th Amend, Illegal Search and Seizure 4th Amend,it is possible on any evidence which might be produced, consistent with the pleader's theory, to grant the relief demanded. The purpose of a

motion to dismiss and or the alleged tax assessments thro the back door of the executive branch of the Mayork, then to be approved by the Legislative Branch "AFTER THE FACT" is not only TREASON but Domestic Terrorism Sharon is to test the law's support for a claim, not the sufficiency of the underlying facts, *Patel v. OMH Medical Center, Inc., Okla.* 987 P.2d 1185 (1999). The burden to show legal insufficiency of petition is on party moving for dismissal, and motion to dismiss for failure to state a claim must separately state each omission or defect in petition; if it does not, motion shall be denied without hearing, *Indiana Nat. Bank v. State Dept. of Human Services,* Okla., 880 P.2d 371 (1994). And demurrers have been abolished – see Federal Rules of Civil Procedure, Rule 7(c).

3. Minnesota Rule 8001.9 incorporates the Federal Internal Revenue Code into the Minnesota Rules by reference. The State of Minnesota has entered into agreement with the Federal government to establish their qualified state income tax particularized in 5 USC 5517 and 31 CFR Part 215. Administration of qualified state income taxes is governed by regulations published in 26 CFR Part 31. The State of Minnesota has abdicated both administrative and judicial remedies to the Federal Government under 26 CFR §301.6361-2. Therefore, the Federal Debt Collection Procedure, 28 USC §3001, is the exclusive remedy for tax related debt. It provides substantive rights secured by the fourth, fifth, Sixth, and Seventh amendments to the United States Constitution, restricting administrative and judicial powers and the government bears the burden of proof for whatever claim is made.

4. The MDR consistently quotes Minnesota statutes as authority for their behavior. However, courts have consistently stated that statutes have no force or effect without implementing regulations. In accordance with Minnesota Rule 8001.9, Minnesota's regulations are the Federal regulations for the state income tax. There are no other Minnesota rules implementing most of Minnesota Statutes, chapters

270, 271, 290 and 290A. Therefore, the MDR is required to submit to the Federal regulations that provide substantive rights under the Constitution of the United States and due process of law.

4(a) In order for there to be (1) liability for any given tax imposed by the Internal Revenue Code,and in this instance Assessments for What by the St. Paul City Council or (2) a requirement to collect any given tax imposed by the Internal Revenue Code, an implementing regulation must apply to the fact circumstance of the person liable. The requirement for implementing regulations is restated in the general rule that controls 26 U.S.C. § 6011(a): "When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations."

***4(b) California Bankers Assn. v. Schultz*, 39 L.Ed. 2d 812 at 820: "Because it has a bearing on some of the issues raised by the parties, we think it important to note that the Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone." In *U.S. v. Murphy*, 809 F.2d 1427 at 1430 (9th Cir. 1987), following California Bankers Association rationale, the court said "The reporting act is not self-executing; it can impose no reporting duties until implementing regulations have been promulgated." In *U.S. v. Reinis*, 794 F.2d 506 at 508 (9th Cir. 1986) the court said, "An individual cannot be prosecuted for violating this Act unless he violates an implementing regulation … The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other." *U.S. v. Mersky*, 361 U.S. 431, 4 L.Ed. 2d 423, 80 S.Ct. 459 (1960), agreed with in *Leyeth v. Hoey*, *supra, U.S. v. $200,00 in U.S. Currency*, 590 F.Supp. 866; *U.S. v. Palzer*, 745 F.2d 1350 (1984); *U.S. v. Cook*, 745 F.2d 1311 (1984); *U.S. v. Gertner*, 65 F.3d 963 (1st Cir. 1995); *Diamond Ring Ranch v. Morton*, 531 F.2d 1397, 1401 (1976); *U.S. v. Omega Chemical Corp.*, 156 F.3d 994 (9th Cir. 1998); *U.S. v. Corona*, 849 F.2d 562, 565 (11th Cir. 1988); *U.S. v. Esposito*, 754 F.2d 521, 523-24 (1985); *U.S. v. Goldfarb*, 643 F.2d. 422, 429-30 (1981). "For Federal tax**

purposes, the Federal Regulations govern. *Lyeth v. Hoey*, 1938, 305 U.S. 188, 59 S.Ct. 155, 83 L.Ed. 119," quoted in *Dodd v. U.S.*, 223 F.Supp. 785 (1963).

5. The Supreme Court of Minnesota has determined that the Minnesota Legislature has not provided adequately for trial by jury in the statutes and that trial by jury is always available to review statutory law and administrative decisions.

5(a) *Abraham v. County of Hennepin*, 2002,639 N.W.2d 342. ("one form of action" procedure is anathema to due process in the course of the common law), however, "Provision in Minnesota Constitution regarding trial by jury is intended to continue, unimpaired and inviolate, the right to trial by jury as it existed in the Territory of Minnesota when constitution was adopted in 1857." The prohibition against depriving people of property without proper adjudication is secured by Article I § 2 of the Minnesota Constitution: "No member of this state shall be disfranchised or deprived of any of the rights or privileges secured to any citizen thereof, unless by the law of the land or the judgment of his peers…"

CAUSES OF ACTION

6. On Apr. 24th,2007 The City of St. Paul trespassed on Property at 697 Surrey without Probable cause, warrant, tickets, caused irreparable harm injury, intentional infliction of Emotional Stress on Candidate Sharon Anderson, Defendants Joel Essling and policewoman Tanya Hunter to Steal Sharons Car, fully licensed and to date 2ndJuly07 fully insured: Towing company Rapid Towing as on numerous blogs, web sites, Again 16May07 during the Police Memorial at mears Park Essling or Harold Robinson with pistol packing cop Tanya hunter again trespassed on Sharons and intestate decedants property at 697 Surrey ,stealing Sharons Trailer.

The cop corruption involves Aaron Foster, Murder of Barb Winn, as the city employs an indicted Murder Aaron Foster to steal Cars, at the St. Paul police Inpound Lot.

Again thro the US Mails June 5th, stating Fence and Paint with another inspection by Badge 322 joel Essling on 5July07 Again Because all these complaints fail to set forth an accusation in separate counts for separate offenses charged or sought to be charged, contrary to Rule 17.02 of Mn Rules Crim. In a patterned enterprise are falsely claimed that Sharon Anderson is a criminal without the required specificity of a criminal accusation, re: US v. Cruikshank,92 US 542 at 558 (1876)

As to the prohibition of duplicity in a criminal accusation (ie: charging m9ore than one offense in one accusation without separate counts for each offense charged US 73F2d795 (10Cir.1934)

The right to a specific accusation including separate counts for distinct offenses charged has been incorporated by the 14th Amend. To the US Constitution re: Cole v. Arkansas 33 US 196 at 201 (1948) and Faretta v. California 442 US 806 at 818 (1975)

The City of St. Paul apparently has 25 million for Housing Programs,DSI has conducted a program against the elderly, disabled, vunerable persons, mandating the federal government audit the 1065 vacant buildings manulipated by defendants Magner and Moermond.

Sharon Anderson has established in the past 30 years the continuing pattern of taking realestate for pecuniary gain without quiet titles, marketable propertys without investigation, evidence, or a competent witness with first-hand knowledge. The claims are demonstrably false, since Sharon Anderson has submitted affidavits

that she has been harmed injured along with 1065 vacant Minnesota Rule 8001.9 which puts the burden of proof on the government to prove their claims. MS 289A.37, Subd. 3, which puts the burden of proof on the victim, is unconstitutional on its face, since it directly contradicts Article I, Sections 2, 4, 6, 7, and 10 of the Minnesota Constitution. The constitution places the burden of proof on the government to establish their claim that Sharon Anderson has with intent violated any Criminal, or Ordinance Violations for the past 30 years.Furthermore 26 USC 7403 requires the The city of St. Paul as a government entity, to prove their claim in Court. Common law process also places the burden of proof on the advocate, particularly when the plaintiff is government.

6(a) ***Wright v. Commissioner of Revenue*****, MN Tax Court, Docket No. 2620 June 4, 1980, "A person who leaves his home to go into another state for temporary purposes only is not considered to have lost his residence. But if a person removes to another state with intention of remaining therefore an indefinite time as a place of permanent residence, he shall be considered to have lost his residence in this state."**

Sharon Anderson has never abandoned her legal domicile at 1058 Summit, 2194 Marshall,325 N. Wilder, 448 Desnoyer, 697 Surrey 1/3rd of 309 Pelham Blvd,St. Paul Minnesota or her Buck Lake Cabin Itasca Co. 42741-321st pl (GunLake) Aitkin or Gull Lake in Brainard. http://sharonvaitkin.blogspot.com

6(b) The character of acts that suppose to bypass judicial process is articulated in ***United States v. Lovett*** **(1946), 328 U.S. 303; 66 S. Ct. 1073; 90 L. Ed. 1252: We hold that § 304 falls precisely within the category of congressional actions which the Constitution barred by providing that "No Bill of Attainder or ex post facto Law shall be passed." In** ***Cummings v. Missouri,*** **4 Wall.** ***277, 323,*** **this Court said, "A bill of attainder is a legislative act which inflicts punishment without a judicial trial. If the punishment be less than death, the act is termed a bill of pains and penalties. Within the meaning of the Constitution, bills of attainder include bills of pains and penalties." … On the same day the** ***Cummings*** **case was decided, the Court, in** ***Ex parte Garland,*** **4 Wall. 333 also held invalid on the same grounds an Act of Congress which required attorneys practicing before this Court to take a similar oath. Neither of these cases has ever** been overruled. They stand for the proposition that legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them

without a judicial trial are bills of attainder prohibited by the Constitution. Adherence to this principle requires invalidation of § 304. We do adhere to it.

Those who wrote our Constitution well knew the danger inherent in special legislative acts which take away the life, liberty, or property of particular named persons because the legislature thinks them guilty of conduct, which deserves punishment. They intended to safeguard the people of this country from punishment without trial by duly constituted courts. See *Duncan v. Kahanamoku, 327 U.S. 304.* And even the courts to which this important function was entrusted were commanded to stay their hands until and unless certain tested safeguards were observed. An accused in court must be tried by an impartial jury, has a right to be represented by counsel, he must be clearly informed of the charge against him, the law which he is charged with violating must have been passed before he committed the act charged, he must be confronted by the witnesses against him, he must not be compelled to incriminate himself, he cannot twice be put in jeopardy for the same offense, and even after conviction no cruel and unusual punishment can be inflicted upon him. See *Chambers v. Florida, 309 U.S. 227, 235-238.* When our Constitution and Bill of Rights were written, our ancestors had ample reason to know that legislative trials and punishments were too dangerous to liberty to exist in the nation of free men they envisioned. And so they proscribed bills of attainder. Section 304 is one. Much as we regret to declare that an Act of Congress violates the Constitution, we have no alternative here.

6(c) See 26 CFR 601.106 (f)(1), *Wayman v. Southard*, 23 U.S. 1, 6 L.Ed. 253, 10 Wheat 1 and *Federal Maritime Commission v. South Carolina Ports Authority*, 535 U.S. ___, 122 S. Ct. 1864. In *Miranda v. United States*, 384 U.S. 436, 86 S.Ct. 1602, 16 L.Ed. 2d 694 (1966), former Chief Justice Earle Warren penned the following: "As courts have been presented with the need to enforce constitutional rights, they have found means of doing so. That was our responsibility when *Escobedo* was before us and it is our responsibility today. Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them."

7(a) In *Brafman v. United States of America*, 348 F.2d 863 (5th Circuit, 1967), the court ruled in favor of the plaintiff because an assessment officer did not sign a certificate of assessment. "For a tax to be collected upon any deficiency, an assessment must be made against the taxpayer within three years after his return is filed… If the estate is not assessed within the statutory period there can be no transferee liability. *United States v. Updike, 1930, 281 U.S. 489, 50 S. Ct. 367, 74 L. Ed. 984.* We therefore adhere to our pronouncement in *United States v. Fisher, 5 Cir. 1965, 353 F.2d 396, 398-399,* that: In the absence of any better test, we give effect to the generally recognized rule that Regulations issued by the Secretary of the Treasury, pursuant to statutory authority, and when necessary to make a statute

effective, although not a statute, may have the force of law. ***Fawcus Machine Co. v. United States, 282 U.S. 375, 51 S. Ct. 144, 75 L. Ed. 397; Commissioner of Internal Revenue v. South Texas Lumber Co., 333 U.S. 496, 501, 68 S. Ct. 695, 92 L. Ed. 831.*** **The Treasury Regulations are binding on the Government as well as on the taxpayer: "Tax officials and taxpayers alike are under the law, not above it."** ***Pacific National Bank of Seattle v. Commissioner, 9 Cir. 1937, 91 F.2d 103, 105.*** **Even the instructions on the reverse side of the assessment certificate, Form 23C, specify that the original form "is to be transmitted to the District Director for signature, after which it will be returned to the Accounting Branch for permanent filing. * * *" Case after case has quoted Treasury Regulation § 301.6203-1 and cited it approvingly, and the treatises on taxation take its literal application for granted. Finally, where state taxation is involved, compliance with a statutory provision requiring an assessment list to be signed by the assessors is usually considered essential to the validity of further proceedings.** ***84 C.J.S. Taxation*** **§ 473 (1954)."**

7(b) The requirement for IRS, and therefore the MDR, to provide assessment certificates was defined by the court in ***Huff v. United States of America*****, 10 F.3d 1440 (9th Cir.,1993):" the IRS failed to respond to the Huffs' request for a copy of an assessment under § 6203.** ***See 26 C.F.R. § 301.6203-1…*** **the record contains no evidence indicating that the Huffs received copies of their assessments pursuant to their request under § 6203, we conclude there are genuine issues of material fact as to whether the IRS has complied with the requirements of § 6203.** ***See Farr, 990 F.2d at 454; Geiselman, 961 F.2d at 5-6; Brewer, 764 F. Supp. at 315-16.*** **Accordingly, we reverse the district court's grant of summary judgment as to count II.**

7(c) Date of assessment is date when summary record is signed by assessment officer in district director's office or in service center. ***Welch Ins. Agency v Brast (1932, CA4 W Va) 55 F2d 60, 10 AFTR 1041,*** **cert den** ***285 US 555, 76 L Ed 944, 52 S Ct 457; Davidovitz v United States (1932) 75 Ct Cl 211, 58 F2d 1063, 11 AFTR 347.***

7(d) Assessment is complete as soon as record is signed by assessment officer. ***Filippini v United States (1961, ND Cal) 200 F Supp 286, 62-1 USTC P 9144, 9 AFTR 2d 313,*** **affd (CA9 Cal)** ***318 F2d 841, 63-2 USTC P 9548, 11 AFTR 2d 1720,*** **cert den** ***375 US 922, 11 L Ed 2d 165, 84 S Ct 267.***

7(e) Assessment of estate tax deficiency was not timely filed and was invalid where it had not been signed by the proper official, and the authenticity of the document and admissibility at trial had no effect on the validity where the requisite signature was missing. ***Brafman v United States (1967, CA5 Fla) 384 F2d 863, 67-2 USTC P 12494, 20 AFTR 2d 6008.***

7(f) Radinsky v. United States of America**, 622 F.Supp. 412 (USDC, Colorado,**

1985). 28 U.S.C. § 1346(a)(1) confers jurisdiction upon this court and waives the sovereign immunity of the United States regarding claims for sums wrongfully collected under the internal revenue laws. In a suit under this section, a plaintiff "may challenge the constitutionality, legality or fairness of any tax statute or amount assessed or collected." *White v. C.I.R., 537 F.Supp 679 (D.Colo. 1982).* In the two briefs filed in this action, the IRS has not explained where it finds statutory authority to employ its tax collection procedures to collect from the plaintiffs a sum of money that has never been assessed as a tax. Since the IRS had no authority to adjust the plaintiffs' account or employ deficiency procedures in these circumstances, it is self-evident that the collection of the sum in this manner was wrongful.

under 26 CFR 301.6361-2 (d)(3) the MDR does not have subject matter jurisdiction to determine an increase in income tax: "all administrative determinations shall be made by the Federal Government without review by the State." Therefore the ST. Paul City Council judgments are void for both violation of Constitutional rights and lack of subject matter jurisdiction under MRCP 60.02 (d) and can therefore be vacated at any time and cannot be time barred. Including over 1065 vacant building in the city of St. Paul et al.

8(a) *Bode v. Minnesota Department of Natural Resources*, MSC, 612 N.W.2d 862, C1-98-2200, 2000. "The traditional rule is that there is no time limit for challenging a final judgment that is void for lack of subject matter jurisdiction. See 12 *James W. Moore et al., Moore's Federal Practice* §á60.44 (3d ed. 1997). The principle underlying this rule is that a judgment's validity is of utmost importance. Minnesota courts have adhered to this traditional rule. In *Lange v. Johnson* and its progeny, we held that judgments are void if a court lacks subject matter jurisdiction and that there is no time limit for bringing a motion to vacate such a judgment. 295 Minn. 320, 323-24, 204 N.W.2d 205, 208 (1973); see also *Peterson v. Eishen*, 512 N.W.2d 338, 341 (Minn. 1994)".

8(b) *Mesenbourg v. Jerome*, 1995.MN.20775, 538 N.W.2d 489, Although the language of the statute and the rule indicate that motions to vacate void judgments must be made within a reasonable time, the supreme court has held that there is no time limit for commencing proceedings to set aside a judgment void for lack of

jurisdiction over the subject matter or over the parties. Id. A void judgment is legally ineffective; it may be vacated by the court which rendered it at any time, and a void judgment cannot become valid through the passage of time. Id

8(c) ***Peterson v. Eishen*****, 1994.MN.21542, 512 N.W.2d 338, A judgment rendered without due service of process upon the defendant is void and may be vacated at any time. Although the language of the rule and the statute indicate that motions to vacate void judgments must be made within a reasonable time, we have previously held that there is no time limit for commencing proceedings to set aside a judgment void for lack of jurisdiction over the subject matter or over the parties. Lange v. Johnson, 295 Minn. 320, 204 N.W.2d 205 (1973) (applying Minn. R. Civ. P. 60.02); Beede v. Nides Finance Corp., 209 Minn. 354, 296 N.W. 413 (1941). A void judgment is legally ineffective; it may be vacated by the court which rendered it at any time. United States v. Boch Oldsmobile, Inc., 909 F.2d 657, 661 (1st Cir. 1990); Misco Leasing, Inc. v. Vaughn, 450 F.2d 257 (10th Cir. 1971) (holding defendant's failure to move to vacate default judgment within reasonable time after its entry did not preclude motion to vacate the judgment for lack of personal jurisdiction). A void judgment cannot gain validity by the passage of time. In re Center Wholesale Inc., 759 F.2d 1440 (9th Cir. 1985); Austin v. Smith, 114 U.S. App. D.C. 97, 312 F.2d 337, 343 (D.C. Cir. 1962).**

given notice by regular mail is a rebuttable assumption, and is therefore not on the record. violation of Minnesota Rule 8001.03. St. Paul Executive Branch complicity with St. Paul Legislative branch mandates FBI or Justice Intervention for false tax assessments to acquire Property rights of the citizenry denied constitutional right of notice and the opportunity to be heard. They also violated Sharon Andersons rights under Minnesota Constitution, Article I, Sections 6 and 7 to be confronted by competent witnesses with first-hand knowledge and evidence that she owe's any money. Administrative decisions must be based on testimony and evidence in the hard-copy case file, per 5 U.S.C. §§ 556 & 557.

However, according to the Minnesota Supreme Court, the Tax Court has no jurisdiction in matters of fact or law if it is not a) granted by the appealing individual, or b) granted by the District Court. Also, a void administrative judgment cannot be time barred.

10(a) "In analyzing the framework created by the tax statutes in question, it is crucial to note that the taxpayer always has the option to file in district court. See, *Minn.St. 278.01*; Note, 4 Wm. Mitchell L.Rev. 371, 406.

10(b) *Wulff v. Tax Court of Appeals*, 288 N.W.2d 221 (Minn. 1979). "This is perhaps the saving feature of this statutory scheme. Because a tax suit may be initiated in district court, and because transfer of that suit to the tax court is discretionary with the district court, the exercise of jurisdiction of the tax court on transfer does not violate Minn. Const. art. 6, § 3, which provides that the district court has original jurisdiction in all civil and criminal cases".

12(a) The Notice of Levy does not apply to income tax. It is a search and seizure instrument used in criminal violation of internal revenue laws exclusively related to regulated industries and authorized by 26 U.S.C. §§ 6321, 6331 and implementing regulations 27 CFR Part 70 under the exclusive jurisdiction of the Bureau of Alcohol, Tobacco and Firearms. Sharon Anderson has not been accused of any criminal activity or violating any Internal Revenue Laws. Therefore, the St. Paul City Officials fraudulently seized Sharon Andersons assets, under the color of law, by pretending that she violated laws related to unknown at this time..

12(b) The Federal Government must sue to secure a judgment prior to executing a levy if an alleged tax liability is contested, initiated in compliance with 26 U.S.C. § 7401. Then procedure must comply with requirements of the Federal Debt Collection Act at 28 U.S.C. § 3201 as the exclusive remedy for collection of tax-related debt. The Notice of Levy must conform to requirements specified by 28 U.S.C. § 3201(a) that a notice of levy, filed subsequent to judgment, must include an abstract of the judgment. A notice of levy is evidence of a levy only when it identifies the underlying judgment. The City of St. Paul has consistently violated Sharon Andersons constitutional rights by denying her due process of law.

***12(c) Fuentes v. Shevin*, 407 U.S. 67, 82 (1972): The requirement of notice and an opportunity to be heard raises no impenetrable barrier to the taking of a**

person's possessions. But the fair process of decision-making that it guarantees works, by itself, to protect against arbitrary deprivation of property. For when a person has an opportunity to speak up in his own defense, and when the State must listen to what he has to say, substantively unfair and simply mistaken deprivations of property interests can be prevented. It has long been recognized that "fairness can rarely be obtained by secret, one-sided determination of facts decisive of rights . . .. And no better instrument has been devised for arriving at truth than to give a person in jeopardy of serious loss notice of the case against him and opportunity to meet it." *Joint Anti-Fascist Refugee Committee v. McGrath*, 341 U.S. 123, 170-172 (Frankfurter, J., concurring).

For more than a century the central meaning of procedural due process has been clear: "Parties whose rights are to be affected are entitled to be heard; and in order that they may enjoy that right they must first be notified." *Baldwin v. Hale*, 1 Wall. 223, 233. See *Windsor v. McVeigh*, 93 U.S. 274; *Hovey v. Elliott*, 167 U.S. 409; *Grannis v. Ordean*, 234 U.S. 385. It is equally fundamental that the right to notice and an opportunity to be heard "must be granted at a meaningful time and in a meaningful manner." *Armstrong v. Manzo*, 380 U.S. 545, 552.

Sharon Anderson has never been served with The Order for Writ of Entry and seizure was an *in rem,* admiralty action; there is nothing comparable in common law procedure. Minnesota Statute 270.70 and 26 U.S.C. § 7302, relate only to property used in violation of internal revenue laws, so it is necessarily predicated on the presumption that the seized property was being used in violation of or was the fruit of criminal activity. The implementing regulation is 26 CFR Part 403, which applies only to drug-related commercial crimes listed in the regulation. Article III § 2 of the U.S. Constitution secures exclusive admiralty and maritime jurisdiction to the United States and that the Minnesota Constitution authorizes law and equity only. Therefore, the April 24th, 2007 and May 16th,2007 property seizure's and Minnesota Statute § 270.70 are patently unconstitutional. Sharon Anderson has not been accused of violating an State, County, City or Federal Internal Revenue laws. Therefore the seizure of Sharon Andersons property without probable cause of criminal activity is pure criminal behavior characteristic of a totalitarian government.

17(b) Per *The Sarah*, (1823) 21 U.S. 391, it is simply necessary to declare that the seizure was on land to abort an admiralty seizure. *Cans of Egg Product v. U.S.*, 226 U.S. 172, 1912.SCT.40400, 57 L. Ed. 174, 33 S. Ct., "Although this statute prescribes that the proceedings shall conform "as near as may be to the proceedings in admiralty," the proceeding being a seizure on land is, in its nature, a common-law proceeding". *Hendry v. Moore*, (1943) 318 U.S. 133, 63 S. Ct. 499, 87 L. Ed. 663: ", since a judgment in rem to enforce a lien is not a remedy which the common law is competent to give, a ruling which has since been consistently followed." *Morris' Cotton v. U.S.,* 8 Wall. 507, "Property on land was seized under the acts of 1861 and 1862, passed for suppression of the rebellion, according to which the claimants were entitled to a trial by jury."

17(c) *State of New Jersey v. One 1990 Honda Accord*, (New Jersey Supreme Court, 1998) 154 N.J. 373, 712 A.2d 1148, The Appellate Division reversed, holding that McDermott was entitled to a jury trial in a forfeiture action and that the statutory proceeding for summary Disposition was unconstitutional. 302 N.J. Super. at 227. In reaching that result, the court relied on an historical analysis of the right to trial by jury in England and the American colonies. Id. at 230-34.

In New Jersey, forfeiture never existed at common law and remains a disfavored remedy. State v. Seven Thousand Dollars, 136 N.J. 223, 238 (1994); State v. 1979 Pontiac Trans Am, 98 N.J. 474, 480-81 (1985); Farley v. $168,400.97, 55 N.J. 31, 36-37 (1969); State v. One Ford Van, 154 N.J. Super. 326, 331 (App. Div. 1977), certif. den., 77 N.J. 474 (1978). Its existence depends on the enactment of a statute. The State argues that because forfeiture is a creature of statute, McDermott has no common-law right to a jury trial.

Although forfeiture depends on a statute for its existence, it remains subject to common-law principles. When analyzing the right to trial by jury, the term "common law" refers to those principles of English law that evolved in the common-law courts such as the Court of the Exchequer, as opposed to those applied in the Admiralty, Chancery, or Ecclesiastical Courts. People v. One 1941 Chevrolet Coupe, 231 P.2d 832, 836 (Cal. 1951); In re Forfeiture of 1978 Chevrolet Van, 493 So.2d 433, 435 (Fla. 1986); Commonwealth v. One 1984 Z-28 Camaro Coupe, 610 A.2d 36, 39 (Pa. 1992);

The City of St. Paul has violated Sharon Andersons constitutional rights by advertising /publishing on the www.ci.stpaul.mn.us false information, again with the publication of the Agenda's, mail fraud sent by Joel Essling

numerous times without obtaining ownership rights to the property in violation of 28 CFR §403.26(b). The City of St. Paul is prohibited from selling/ excessive consumption/taxs on all Sharons Propertys and all citizens 1,065 vacant property's until they obtain ownership rights in a court of competent jurisdiction. 200 years of jurisprudence has firmly established that administrative claims cannot take ownership to property until obtaining a judgment in a court of competent jurisdiction. Even drug dealers are guaranteed a trial after their property is seized before it can be sold. The City of St. Paul is committed extortion under the color of law, by causing Sharon Anderson aka Scarrella to pay about $9xx.00 before July 18, 2007, to prevent the interest and illegal tax fees

***18(a) United States v. A Parcel of Land, Buildings, Appurtenances and Improvements, known as 92 Buena Vista Avenue, Rumson, New Jersey* (1993), 507 U.S. 111; 113 S.Ct. 1126; 122 L.Ed. 2d 469.Writing for four of the justices joining the plurality decision, Justice Stevens traced the relation-back doctrine to an 1806 decision written by former Chief Justice John Marshall: "It has been proved, that in all forfeitures accruing at common law, nothing vests in the government until some legal step shall be taken for the assertion of its right, after which, for many purposes, the doctrine of relation carries back the title to the commission of the offence." *United States v. Grundy*, 7 U.S. 337, 3 Cranch 337, 350-351, 2 L. Ed. 459 (1806). n20**

***18(b) United States v. Real Property at 2659 Roundhill Drive, Alamo, California*, 283 F.3d 1146 (9th Cir. 2002) we reversed, holding that the government had no legal interest in the property. We applied *United States v. 92 Buena Vista Ave*., 507 U.S. 111 (1993), which held that the relation-back rule of 21 U.S.C. § 881(h) cannot be invoked until a final judgment of forfeiture has been entered; the United States had never obtained a final judgment. Therefore, according to Buena Vista, the government's interest in the Roundhill property could not have related back to 1974 (when the Paytons engaged in drug trafficking**

***19(a) In re Welfare of B.R.K.*, 658 N.W.2d 565 (Minn. 04/03/2003): The Fourth Amendment guarantees: "The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated." U.S. Const. amend. IV. "The Fourth Amendment protects people, not places." Katz v. United States, 389 U.S. 347, 351 (1967). Thus, the Fourth Amendment is a personal right and an individual must invoke its protections. Minnesota v. Carter, 525 U.S. 83, 88 (1998). An individual may invoke**

the protection of the Fourth Amendment by showing "that he personally has an expectation of privacy in the place searched, and that his expectation is reasonable; i.e., one that has 'a source outside of the Fourth Amendment, either by reference to concepts of real or personal property law or to understandings that are recognized and permitted by society.'" Carter, 525 U.S. at 88 (quoting Rakas v. Illinois, 439 U.S. 128, 143 n.12 (1978)). Thus, the determination of whether B.R.K. can invoke the protections of the Fourth Amendment involves a two-step analysis. First, we must determine whether B.R.K. exhibited an actual subjective expectation of privacy in the home and, second, whether that expectation is reasonable. See Katz, 389 U.S. at 361 (Harlan, J., concurring).

19(b) The Minnesota Supreme Court recognized the tort of invasion of privacy in *Lake v. Wal-Mart Stores, Inc*., 582 N.W.2d 231, 235 (Minn. 1998): "The right to privacy exists in the common law of Minnesota, including causes of action in tort for intrusion upon seclusion, appropriation, and publication of private facts."

***19(c) State v. Larsen*, 2002.MN.0001476: The right to be left alone—the most comprehensive of rights and the right most valued by civilized men. To protect that right, every unjustifiable intrusion by the government upon the privacy of the individual, whatever the means employed, must be deemed a violation of the Fourth Amendment. Id. at 478 (Brandeis, J., dissenting).**

Concerns for this essential element of our personal freedom are reflected in the Fourth Amendment and art. I, § 10 of the Minnesota Constitution protecting the "right of the people to be secure in their persons, houses, papers, and effects against unreasonable searches and seizures." U.S. Const. amend. IV; see Minn. Const. art. I, § 10.

Entry constitutes a search whenever there is an intrusion upon an area where a person has a reasonable expectation of privacy, State v. Hardy, 577 N.W.2d 212, 215 (Minn. 1998). Warrantless searches where an individual has a reasonable expectation of privacy are per se unreasonable under the Fourth Amendment—subject only to a few specifically established and well-delineated exceptions." Katz v. United States, 389 U.S. 347, 357 (1967); see also Matter of Welfare of D.A.G., 484 N.W.2d 787, 789 (Minn. 1992) (extending the per se concept to the Minnesota Constitution); O'Connor v. Johnson, 287 N.W.2d 400, 405 (Minn. 1979) (discussing the greater protections available under the Minnesota Constitution). But an expectation of privacy does not have the constitutional right to be free from impermissible search as its roots. As the Supreme Court noted in Minnesota v. Carter, an expectation of privacy has 'a source outside of the Fourth Amendment, either by reference to concepts of real or personal property law or to understandings that are recognized and permitted by society.'" 525 U.S. 83, 88 (1998) (quoting Rakas v. Illinois, 439 U.S. 128, 143 n.12 (1978)).

The Supreme Court has recognized that an expectation of privacy is reasonable in one's home and curtilage, Payton v. New York, 445 U.S. 573, 589-90 (1980), in one's automobile, Delaware v. Prouse, 440 U.S. 648, 662-63 (1978), and in a closed telephone booth, Katz, 389 U.S. at 352. We have similarly acknowledged a constitutionally protected expectation of privacy in one's home and curtilage, State v. Perkins, 582 N.W.2d 876, 878 (Minn. 1998), Garza v. State, 632 N.W.2d 633, 639 (Minn. 2001), in one's automobile, State v. Goodrich, 256 N.W.2d 506, 510 (Minn. 1977), and in a public restroom, State v. Bryant, 287 Minn. 205, 211-12, 177 N.W.2d 800, 804 (1970).

NOTICE OF MISPRISION

20. All Judges in the State of Minnesota has shown prejudice to Sharon Scarrella Anderson In re: Scarrella for Associate Justice 221Nw2nd562 denied employment of Judge without a Law License ie: Therefore Madam Marcia Moermond who has an eating disorder weights over 350 lbs, her "hearings" are null and void, mandating Just compensation to over 1065 vancant bldgs. Owners and constitutional rights by denying her access to court. All Minnesota Judges have shown contempt against the courts of justice by making light of the violations of law by the City and County Attorneys representing City and County Employees, as well as the unconstitutional infringement of the Madam Moermond's illegal jurisdiction/authority on the judicial functions of this district court. , Minnesota Constitution Art III Separation of Powers Doctrine. City of St. Paul has not provided transcripts of DSI hearing in a timely manner, and falsely claimed that MGRP, Rule 4 denies the opportunity to have your own court reporter. City and County Attorneys acting in concort with State Attorney General have denied the citizenry right to what the Minnesota Supreme Court described as an "opportunity to elect a judicial determination" in matters relating to the Tax Court, which is precisely what the Supreme Court declared was "the saving feature of this statutory scheme". *Wulff v. Tax Court of Appeals*, 288 N.W.2d 221 (Minn. 1979). Finally, Madam Marcia Moermond must be disqualified for incompetence for not

understanding that demurrer has been abolished by Federal RCP Rule 7(c), and that unsupported contentions of material fact without affidavits and other testimony are insufficient for dismissal of claims.

REMEDY SOUGHT

21. Determination by the St. Paul Mayor and City Council, and that Sharon Anderson does not owe the amount claimed by the DSI Badge 322 Joel Essling

Approximately $900.00

22. Return to Sharon Scarrella Anderso Car 91 Chev replacement value $30 thous, Trailer $10 thous, Contents over $10 thousand, plus Damage to Driveway, Fence, over 20 thous, Punatitive, Compensatory,Tort Damages $500,000.00 for each and every occurance.

JURY TRIAL DEMANDED Prepared and Submitted by:

/s/ Sharon Anderson Attorney Pro Se, Private Attorney General,
_____http://sharon4council.blogspot.com

AFFIDAVITS

3. **I did not authorize MDR or the City of St. Paul personnel to execute substitute or levy fees, assessments, banking online and or Minnesota property or individual income tax returns for me.**

evidence in record that alleged delinquent Minnesota property taxes have been assessed against me, and therefore I have no evidence that I have a delinquent property tax liability for qualified Minnesota resident or nonresident property taxes.

13. **I have not signed a consent agreement authorizing the City of St. Paul direct withdrawal of sums decedant intestate http://cpljimanderson.blogspot.com and I have on deposit in banks located in Minnesota.**

14. **I am not a government disbursement officer or withholding agent required to withhold income and employment taxes from wages at the source, deposit such taxes into trust accounts, report amounts withheld and pay said amounts to the Treasury of the United States or the Minnesota Department of Revenue.**

16. **On April and May 2007 Theft/Trespass Criminal Charges were sent to St. Paul police John Harrington control no. Cn07089912 Kathy.wuorinen@ci.stpaul.mn.us former city clerk don.luna@ci.stpaul.mn.us demanding that they cease Trespassing/Theft and return assets and demanding my constitutional and statutory rights of due process and trial by jury.**

17. **On April 24th, again 16May, 2007, the DSI trespassed into 697 Surrey and land valued at about $137,000.00, Trees, shrubs, flower gardens and ground cover valued at black top driveway, redwood fencing, retaining walls and personal property valued at about $50,000.the seizure of my assets, without claiming that I was a criminal.**

18. **I am not in receipt of any evidence in record of criminal conduct that would warrant admiralty or common law seizure. None of the real and personal property I own was used in conjunction with or was the fruit of drug-related commercial crimes.**

Under penalties of perjury, I attest that to the best of my present knowledge, understanding, and belief all matters of fact set out above are accurate and true, so help me God. /s/ Sharon Anderson Disclaimer

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