

# SHERIFF THWARTS IRS EFFORT TO SEIZE LAND

Refuses to allow sale until due process exhausted



Sheriff Scott London

In a case reminiscent of the Cliven Bundy land standoff in Nevada, a New Mexico sheriff is refusing on constitutional grounds to allow the federal government to sell the property of a business owner embroiled in a dispute with the IRS until the owner receives due process of law and his appeal is heard.

The land owned by Kent Carter, who has battled the IRS for decades over taxes on the earnings of his small construction business, is scheduled for auction Feb. 19. But Eddy County Sheriff Scott London notified the Internal Revenue Service the sale has been canceled, according to a [BenSwann.com](#) report by Priscilla Jones.

One court document listed Carter's debt at \$145,000, but he contends the figure was "pulled out of thin air" by an assessing agent.

Carter said his bill increased a few hundred dollars every time he challenged the IRS, [BenSwann.com](#) reported. He contends the IRS violated its own tax code, used improper accounting methods and unlawfully gave no notice of deficiency.

The matter came to a head about 10 days before Christmas when U.S. Marshals broke in the door of Carter's rental property with their guns drawn. The only person inside was a young mother with a new baby who was by herself while her husband was working.

Jones reported Sheriff London was called to Carter's property to intervene. The sheriff advised the Marshals that Carter's case was in appeal and he deserved due process.

The Marshalls threatened to arrest London, Jones reported, but "he stood his ground and they backed off."

"Many officers have stood up over the years for the rights of citizens being victimized by the federal government," said Sheriff Richard Mack, founder of the Constitutional Sheriffs and Peace Officers Association, reported [BenSwann.com](#). "But Sheriff London is the first one to stand up to the IRS

since the early 1990s. His actions show courage and humility. London is setting a good example for the rest of our sheriffs.”

Carter claims his private and confidential information, including his Social Security number, was filed in public records and given to third parties. A judge, however, concurred with the IRS that the agency can publish and disperse the private information of Americans if it is trying to collect their money or property. Carter says, according to BenSwann.com, the IRS claims he owes \$890,000, a figure that “doubled with the stroke of a pen.”

The original case concerning Carter’s business taxes was decided in favor of the IRS by U.S. District Judge Robert Brack. Carter then filed for appeal of Brack’s decision in both the U.S. District Court in Las Cruces, New Mexico, and in the U.S. Appellate Court in Denver.

### **‘Solid constitutional ground’**

Attorney and constitutional expert KrisAnne Hall has been advising London on his constitutional response to the IRS.

“Sheriff London asked me if he was on solid legal ground to refuse to allow the IRS to auction Carter’s property,” she said in an interview with WND. “The legal dispute with the IRS is over unpaid business taxes, not income taxes. Mr. Carter is currently involved in an appeals, but the IRS is trying to seize his property before due process has run its course.”

Hall advised London that he was correct in his understanding that the Fifth Amendment of the U.S. Constitution and section 18 of the New Mexico Constitution both guarantee a right to due process.

“I discussed with Sheriff London the supremacy of the sheriff over the federal government, based upon his oath of office.” she said. “This is a premise supported by the Founders and the Supreme Court in *Mack, Prins v. U.S.*”

She reaffirmed London was on solid ground, based on his oath to support and defend the constitutions of the U.S. and of New Mexico.

London received a call Feb. 6 from the chief law enforcement agent for the under secretary of the Department of Treasury, advising London with veiled threats he would be arrested if he continued interfering on behalf of Carter.

The agent insisted Carter’s case was over, the appeals court had denied the appeal and that London had no ground to deny the sale.

London confirmed that the appeal is pending and informed the agent he would not allow the sale to take place as long as Clark had not exhausted his right to due process.

“Judge Brack is refusing to recognize that Mr. Carter has filed these appeals,” Hall wrote on her [website](#), “and is aiding the IRS in denying Mr. Carter his right to due process.”

Hall said Brack and the IRS “are relying on a technicality to steal Mr. Carter’s land.”

“Mr. Carter filed his appeal in a timely manner. However, as a pro-se litigant he was not aware that he had to file a document to ‘stay’ Judge’s order to prevent the taking of his land prior to the conclusion of his appeal.”

A pro se litigant is someone who is representing himself, without professional legal counsel.

“Legally speaking, this ‘Motion to Stay the Judgment’ is a formality and is practically guaranteed to be granted pending an appeal,” said Hall.

“Judge Brack knows Mr. Carter is a pro-se litigant, knows that Mr. Carter has filed an appeal and also knows that a ‘Motion to Stay the Judgment’ pending the appeal would be granted, Hall said. “But Judge Brack and the IRS do not care and are going to steal Mr. Carter’s land in spite of the fact that Mr. Carter is still engaged in his right to due process.”

Hall said the government agents “are using a ‘form over function’ approach to legalize theft.”

“Sheriff London has decided to honor his oath and force the IRS to follow the Constitution,” she said.

BenSwann.com reported the Taxation & Revenue Department ordered Carter to cease “engaging in business in New Mexico” until his arbitrary tax debt was paid.

Carter appealed the injunction, arguing it is both unconstitutional and vague. He contended it deprived him of his right to make a living and barred him from “carrying on or causing to be carried on any activity with the purpose of direct or indirect benefit.”

“The IRS fabricates evidence against citizens by pulling numbers out of a hat and adding fees,” wrote Sheriff Mack. “They wear people down emotionally and financially until they can’t take it anymore. No citizen should ever have to fight the IRS for decades in order to keep his land.”

Carter declared: “The IRS is a lie. The income tax is a lie. Why should they be able to take anything? They’re worse than the mafia.”

Carter voluntarily vacated his property and relocated his mobile home to an undisclosed location.

“I chose to leave to keep it from escalating to something ugly — like Ruby Ridge, Idaho,” he said.

Carter said he advised the Marshals and IRS agents who publicly claimed he had armed friends on his land, “If there is going to be any violence, it is going to be you who starts it.”

Hall wrote: “Short of physical resistance, due process and community oversight (a jury of your peers) was intended to be some of the greatest protections against government threat against property. So important was to be the protection of due process, that it is placed multiple times in our Bill of Rights.”

In a letter to IRS agent Darlene Jones Feb. 5, London reiterated that Carter had not exhausted or waived his due process.

“Thus I am notifying you that under compulsion to my oath to the Constitution of the United States of America and the Constitution of the State of New Mexico, I shall not allow the sales of these three properties on 19 February 2015,” he wrote.

Read more at <http://www.wnd.com/2015/02/new-mexico-sheriff-stands-against-irs/#6EizqdAakQ0FrYHG.99>