

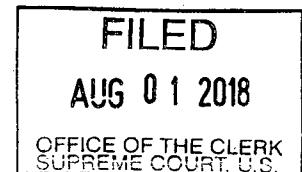
ORIG.

No. \_\_\_\_\_

**18-1112**

IN THE

**SUPREME COURT OF THE UNITED STATES**



ALVIN S. KANOFSKY – PETITIONER  
UNITED STATES OF AMERICA  
VS.  
BETHLEHEM SCHOOL DISTRICT

MATTHEW G. WHITAKER – ACTING ATTORNEY  
GENERAL OF THE UNITED STATES

NOEL FRANCISCO – SOLICITOR GENERAL OF  
THE UNITED STATES

ROOM 5614, DEPT. OF JUSTICE  
950 PENNSYLVANIA AVE,  
WASHINGTON, D.C.

**PETITION FOR WRIT OF CERTIORARI**

DECISION OF PA. SUPREME COURT  
ENTERED IN HARRISBURG, PA.  
CASE 695 MAL 2017, MAY 3, 2018

DR. ALVIN S. KANOFSKY. 229 E. CHURCH  
STREET BETHLEHEM, PA 18018

610-867-8064

## QUESTIONS

1. Was Kanofsky denied Due Process, as required in Article V of the Bill of Rights?

**ANSWER: YES**

Article V (..nor be deprived of life, liberty, or property without due process of law, nor shall private property be taken for public use, without just compensation.)

Also, in appearance in earlier court case on building, Judge Giordano proceeding in court with a companion case scheduled for the same time, in which he found Kanofsky guilty on his building maintenance. Kanofsky had a court conflict with a parallel case in another court.

When Judge Giordano went off the record in Kanofsky's appearance at trial on taxes in Common Pleas Court, he was denying Kanofsky his due process, by excising his arguments in open court.

Again, Article V

2. Was Kanofsky being discriminated against in the legal proceedings because of his religion?

**ANSWER: YES**

Kanofsky is Jewish. Repeated earlier claims of discrimination have been countered earlier by statements by the City that they did not know he is Jewish, even though he openly practices Judaism, and had married into one of the prominent Jewish families in the valley, the Levines.

This is not allowed as stated in Article I on the practice of religion In the Bill of Rights.

3. Was Kanofsky the subject of illegal taxation, as disallowed in the Bill of Rights?

**ANSWER: YES**

Kanofsky was being taxed for property from which he drew no benefit because of the City's actions against him.

As well, the U.S. Government did seize his paycheck from Lehigh University, as well as his savings accounts, etc. and thus he was not able to pay fines or pay for repairs.

The U. S. Government thus made it impossible for him to pay taxes and for repairs and consequently then the County Court fined him for non-payment and even imprisoned him for five days In the Northampton County Prison ( for damages caused by the City Front Loader smashing against the wall of his building during snow removal on his lot after the Record Breaking January 22, 2016 32 inch snow fall.)

4. Was Kanofsky's freedom of speech violated? (Article I )

**ANSWER: YES**

Kanofsky was penalized for his speaking in protest against the actions presented and pursued against him.

City caused damage to building by striking building wall causing breakage to front window- collapse of roof, breakage of stucco, etc. Professor Kanofsky spent 5 days in prison for violations he was not responsible for.

This violates Article VIII on Excessive Bail, Fines, and Punishment.

5. Was Kanofsky being discriminated against because of the preponderance of gay individuals in the neighborhood who are biased against straight people?

**ANSWER: YES**

Kanofsky is being penalized for his straight sexual orientation in a homosexual neighborhood, again in violation of the Bill of Rights.

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## JURISDICTION

Jurisdiction lies with the Common Pleas Court of Northampton County, Pa. Also with the Federal Courts of the United States of America and with the Commonwealth Court of Pennsylvania, and finally the Supreme Court of Pennsylvania.

CONSTITUTIONAL AND STATUTORY PROVISIONS

INVOLVED

TABLE OF CITATIONS

1. Municipal Claims and Tax Liens Act (MCLTA), May 16, 1923 P.L. 207 as amended 53 P.S. Sec. 7101-2505
2. Gibralter Tock, Inc. v. New Hampshire Township, 118 A. 3d 461, 466(Pa Cmwlth), appeal denied, 128 A.3d 222 (Pa. 2015) Pa R.A.. 1925 (b)
3. Western Clinton County Municipal Authority v. Estate of Rosamilia, 826 A.2d 52 (Pa Cmwlth.2003).Estate of Rosamilia 826 A 2d at 56-57
4. Shapiro v. Cty . Two. Butler Cnty, 623 A. 2d 994,999 (Pa. Cmwlth. 1903) appeal denied 642 A. 2d 488 (Pa. 1994)

## STATEMENT OF THE CASE

The IRS, after years of disputing taxes due in the U.S. Tax Court, U.S. Appeals Court, and the Supreme Court of the United States garnished the Petitioner's wages at Lehigh University, and the Petitioner was forced to forego payments on the real estate taxes on the properties he owns, after many years of religiously paying them.

The School District of Bethlehem and the City of Bethlehem both issued a Writ of Scire Facias, in Common Pleas Court of Northampton County on the property at 30 E. Third Street, the Goodman Building, and the adjacent lot at 32 E. Third Street in the downtown South Side of Bethlehem, adjacent to Lehigh University and the old Bethlehem Steel Site.

These properties have been blocked from beneficial use of the Petitioner by the City of Bethlehem and associated entities.

The United States of America, through the IRS has liens on the Petitioner's properties, and consequently when the case went before judge Giordano of the Common Pleas Court of Northampton County and the United States of America was not included as a defendant in the case, as required by law, Judge Giordano instructed the counsel for the City of Bethlehem and the Bethlehem School Board to amend the complaints to include them.

In the interim, the Petitioner appealed the case up to the Commonwealth Court of Pennsylvania claiming the Affidavit of Defense was properly presented in the filings, since the matter was sworn testimony before a Judge. As well, if this was ruled to not be the case, Judge Giordano could have instructed and allowed the Petitioner to amend his filings to the court, in order to be a proper affidavit.

The properties in question are now, as well, a subject of a Conservator Case brought by the City to force transfer of the properties to a so called private developer. This action is presently in litigation in several courts, with the Petitioner citing the widespread fraud and corruption prevalent in the Lehigh Valley, as seen, for example, with the Allentown Mayor's recent Federal conviction for fraud and corruption.

## REASONS RELIED ON

Kanofsky responsibly paid his tax for almost thirty years. It was only with the IRS recent garnishment of his wages at Lehigh University that he was having difficulty paying them. As well, he had been denied beneficial use of his building due to many years of the city and associated entities citing him for minor violations and causing damage to the building.

Kanofsky has substantial IRS U.S. Government liens against the building and the adjacent lot, which must be included in any legal action taken on the building. These liens are a result of many years of disallowance of his expenses involving the building and lot by the U.S. Government, with Kanofsky disputing these government actions.

Kanofsky has been and is presently in litigation of these liens and expenses, claiming fraud and corruption in local blocking of maintaining and developing his properties and business activities.

In regard to the present liens considered in this case, Kanofsky believes the earlier filings by the City of Bethlehem and the Bethlehem School District are invalid because the U.S. Government is not included as a defendant. Also, the Brief filed by Kanofsky in response to the City and School District filings is an appropriate valid response that should not be dismissed.

As stated before, Judge Giordano did not allow the testimony and submission of his sworn testimony which would have served as an Affidavit of Defense for Kanofsky. Instead he had a discussion off the record.

Additionally, the Petitioner has been prevented from beneficial use and value of the property upon which the taxes are based on, and which has probably declined as a result of the continual harassment, inflicted damage, and litigation of the City of Bethlehem.

Again, this is just a manifestation of the widespread fraud and corruption in the Lehigh valley, as demonstrated by the U.S. government lawsuits in Allentown.

## CONCLUSION

The petitioner hereby requests that the court grant a hearing in the Supreme Court of the United States of America on this case which has resulted in considerable pain and suffering and loss of income over many years.

Respectfully Submitted,

Feb 11, 2019

*Alvin Kanofsky*  
Dr. Alvin Kanofsky