

No. 24-7002

IN THE

SUPREME COURT OF THE UNITED STATES

FILED

MAR 24 2025

OFFICE OF THE CLERK  
SUPREME COURT, U.S.

In Re Clifford L. Noll — PETITIONER  
(Your Name)

<sup>V.</sup>  
United States

ON PETITION FOR A WRIT OF MANDAMUS

PETITION FOR WRIT OF MANDAMUS

Clifford L. Noll

(Your Name)

715 N. 13<sup>th</sup> St.

(Address)

Coeur d'Alene ID 83814

(City, State, Zip Code)

208-818-8272

(Phone Number)

## QUESTIONS PRESENTED

- 1.) Did the unwarranted seizure of my real properties and personal savings account by UNITED STATES violate my rights under the 4<sup>th</sup> Amendment?
- 2.) Did the sale of my real properties, including the home that I built by myself for my family, that was administratively seized and sold by UNITED STATES without judicial summons, judicial complaint, opportunity to be judicially heard or obtaining a Court Order granting permission to sell the houses on behalf of UNITED STATES violate my rights under the 5<sup>th</sup> Amendment?
- 3.) Was the U.S. District Court for the District of Idaho required to hear my denial of Constitutional due process complaint?
- 4.) Was UNITED STATES required to follow the requirements of the Federal Debt Collection Procedure Act, Title 28 USC Ch. 176 before seizing my real properties?
- 5.) Did the U.S. Court of Federal Claims have jurisdiction under Title 28 USC §1491 to adjudicate my claim ?
- 6.) Is there some other inferior U.S. Court that has jurisdiction to grant relief for Bill of Rights violations that resulted in the 40 million+ dollar injury to my property?

~~X~~1 UNITED STATES is the only Defendant/Respondent named in the suit before the U.S. Court of Federal Claims.

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### AMENDMENT 4

**UNREASONABLE SEARCHES AND SEIZURES.** The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no warrant shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

### AMENDMENT 5

**CRIMINAL ACTIONS ---PROVISIONS CONCERNING ---DUE PROCESS OF LAW AND JUST COMPENSATION CLAUSES.** No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or inditement of a grand jury, except in cases arising on land or naval forces, or in the militia, when in actual service in time of war or public danger; nor shall any person be subject for the same offence to be put twice in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, 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.

#### **ARTICLE 1, SECTION 2, CLAUSE (3)**

(Representatives and direct taxes shall be apportioned among the several states which may be included within this Union, according to their representative numbers...)

#### **ARTICLE 1, SECTION 9, CLAUSE (4)**

No capitation, or other direct tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.

The **Federal Debt Collection Procedure Act** (Title 28 USC, Ch. 176, §3001 et seq.)

The **Tucker Act**, Title 28 USC §1491(a)(1).

### **RELATED CASES**

#### **U.S. SUPREME COURT and APPELLATE COURT DECISIONS**

*"It is true that this court will not take jurisdiction if it should not; but it is equally true that it must take jurisdiction if it should. The judiciary cannot, as the legislature may, avoid the measure because it approaches the confines of the constitution. We cannot pass it by because it is doubtful. With whatever doubts, with whatever difficulties the case may be attended, we must decide it, if it is brought before us. We have no more right to decline the exercise of jurisdiction, which is given, than to usurp that which is not given. The one, or the other, would be treason to the constitution."* Cohens v. Virginia 19 US (6 Wheat) 264 (1821)

*"There shall be no arbitrary deprivation of life or liberty, or arbitrary spoliation of property."* Barbier v. Connolly, 113 US 27,31.

- 1) *Due process requires as a general matter opportunity to be heard at a meaningful time and in a meaningful manner.*
- 2) *Citizens must be afforded due process before deprivation of life, liberty or property.*

Armstrong v. Monzo 380 US 545 (1965)

*"The courts must obey the constitution rather than the law-making department of government, and must, upon their own responsibility, determine whether, in any particular case, these limits have been passed."* Mugler v. Kansas, 123 US 623

*"Strict scrutiny" is applied to determine constitutionality of statute which burdens exercise of fundamental right.* US v. Johnson 40 F3d 436 (DC Cir. 1994)

*There are two instances when the plaintiff can sue the UNITED STATES directly: 1) Action by an officer is beyond his statutorily defined powers; 2) where the powers or the manner of their execution are unconstitutional.* Dugan v. Rank 372 US 609 (1963)

*"...requiring independent judicial review of the agency's actions; essentially shifting power away from agencies and back to the courts".* Loper Bright Enterprises Et Al. v. Raimondo 603 US 369 (2024)

*Federal courts will discharge their duty to protect constitutional rights.* Procunier v. Martinez 416 US 396 (1974)

*Courts indulge every reasonable presumption against loss of constitutional rights because of potentially grave consequences.* US v. Migliaccio 34 F3d 1517 (10 Cir. 1994)

*Construction of the United States Code requires construction of the Code of Federal Regulations to meet constitutional due process requirements. California Bankers Assoc. v. Shultz 416 US 21 (1974)*

*For the government to punish a person because he has done what the law plainly allows him to do is a due process violation of the most basic sort. US v. Guthrie 789 F2d 356 (5 Cir. 1986)*

*Cornerstone of due process is prevention of abuse of governmental power. Weimer v. Amen 870 F2d 1400 (8 Cir. 1989)*

*"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers and not to non-taxpayers. The latter are without their scope. **No procedure is prescribed for non-taxpayers**, with them Congress does not assume to deal, and they are neither the subject nor object of the revenue laws." Long v. Rasmussen, 281 F. 236, Economy Plumbing & Heating V. U.S., 470 F. 2d 585, 589*

*Our system of income tax is based on voluntary compliance, not upon distraint. Flora v. US 362 US 145.*

**NOTE:** The term "voluntary" means "acting of one's own free will". The entire message in Flora is, "If you are not a person 'made liable' to file a return"; do not assess yourself, because if you do assess yourself by signing the form under penalty of perjury, you can and will be forced to pay the assessed amount in a civil proceeding. Title 26 CFR is divided into two parts: 1.) Parts 1 through 299 for excise taxes measured by profit or gain (income) which is prosecuted civilly. 2.) Parts 300 to the End, includes excise taxes measured at the point of manufacture or contracts by systems other than income; such as tax stamps, licenses, pounds, gallons, pieces, etc. and are subject to criminal prosecution. The CFR does not authorize Title 26 §7421 Anti-Injunction Act for use for Parts 1 through 299.

*Due process of law is violated when government vindictively attempts to penalize a person for exercising protected statutory or constitutional rights. US v. Conkins 987 F2d 564 (9 Cir. 1993)*

*Included in the right of personal liberty and right of private property is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property. Coppage v. Kansas, 236 US 1, 14*

*Direct federal taxes, not apportioned to the states, are unconstitutional and void. Pollock v. Farmers Loan and Trust (1895)*

*The 16<sup>th</sup> Amendment contains nothing repudiating or challenging the Pollock decision. The 16<sup>th</sup> Amendment is constitutional because it is limited to indirect excise taxes. Brushaber v. Union Pacific RR Co. (1916).*

*To insure that pro se complaints are given fair and meaningful consideration, they are liberally construed however inartfully pleaded. Talley v. Lane 13 F3d 1031 (7 Cir. 1994)*

#### IN COMPLIANCE WITH SCOTUS RULE 20.1

#### STATEMENT OF THE CASE

The respondent, UNITED STATES, through their officers, agents and/or employees, has taken all my real properties, my rents, my bank accounts, destroyed my credit and good name without a judicial summons, complaint, opportunity to be heard, or judgment in its favor. I have been attempting to have my "denial of due process" claim adjudicated for 35 years. I filed 11 cases in the U.S. District Court for the District of Idaho, all of which were dismissed, without prejudice, for "failure to state a claim upon which relief could be granted". The 12<sup>th</sup> case I filed in the U.S. District Court was not answered by the DOJ. I waited more than 60 days, then filed a motion for judgement. I had named all the U.S. District Court Judges and all the DOJ attorneys who denied me my right to due process, so the Court assigned my

case to Senior U.S. Judge, Wm. Fremming Neilson, from the Eastern District of Washington, case no. 2:14 cv- 0056-WFN. Instead of granting judgement for failure to answer, he arbitrarily extended the defendant's (his employer) time to file.

Instead of answering the complaint, the assigned DOJ attorney, Aaron Bailey, filed a petition with the court to have me sanctioned for being a "vexatious litigant". The judge set a hearing date. At the hearing the judge asks me, "Why he should not fine me \$1,000.00?" I told him, "I was trying to have the court uphold my Constitutional Right to due process". He said something to the effect, "We are not here to discuss your constitutional rights; we are here to discuss why I should not fine you \$1,000.00 for being a vexatious litigant!" I started to answer, "The Constitution ... " He cut me off by screaming at me, "I told you this hearing has nothing to do with the Constitution!" "If you can't tell me why I shouldn't fine you, I'm going to fine you!" He was obviously pissed off. I thought answering would be futile, so I remained silent.

He fined me \$1,000.00 and told me, "If you ever file another case in this court regarding that tax matter, I will put you in jail for contempt".

Years later, I discovered that the U.S. Court of Federal Claims had jurisdiction under the Tucker Act to adjudicate my property seizure case. I filed my petition in the Federal Claims Court, case number 23-294C. The DOJ assigned an attorney from its Tax Division. She said that the U.S. District Court had dismissed my case 12 times without trial of the facts, and she didn't want Judge Dietz to make this case "Lucky number 13". She suggested that some other court may have jurisdiction, such as the U.S. District Court or the U.S. Tax Court. Judge Dietz dismissed my complaint, because of a lack of jurisdiction.

I filed a timely petition with the U.S. Appellate Court for the Federal District, case number 24-1174, asking it to accept jurisdiction for the U.S. Court of Claims. It dismissed my due process case because of a lack of jurisdiction. I filed a petition for reconsideration with the Appeals Court. I did not receive an answer to my petition for reconsideration.

Now, I am petitioning the U.S. Supreme Court for a Writ of Mandamus to Order whichever U.S. Court that has jurisdiction to hear my denial of due process complaint to accept jurisdiction or assign one of the U.S. Supreme Court judges to hear my case at the U.S. District Courthouse in Coeur d'Alene, Idaho. I believe that I am entitled to an ex parte hearing to support my claim for money damages because UNITED STATES cannot produce any court records showing that it provided due process prior to the seizure/sale of my real properties.



## REASONS FOR GRANTING THE WRIT .....

- Failure of the U.S. trial court to recognize my right under the 4<sup>th</sup> Amendment regarding the unwarranted seizure of my property.
- Failure of the U.S. trial court to recognize that the administrative “taking” of my real property without judicial due process violated my rights under the 5<sup>th</sup> Amendment.
- Failure of the trial court to hold a trial and require the DOJ to show evidence that UNITED STATES had complied with the requirements of the 4<sup>th</sup> and 5<sup>th</sup> Amendments before the court dismissed my complaint.
- Failure of UNITED STATES to obey the requirements of the Federal Debt Collection Procedure Act prior to the seizure of my real properties.
- I need a Judicial Order requiring the U. S. Court of Federal Claims to accept jurisdiction.
- The IRS erroneously used a “§6321, §6322 and §6323 Levy Form” which is not authorized for administrative seizure of real estate, because real estate cannot abscond. There is no authorization for the IRS to file any levy form in the County Recorder’s Office. To do so circumvents due process of law, injuring the property and its owner. To obtain a tax lien on real estate requires a judicial procedure pursuant to the Federal Debt Collection Procedure Act, Title 28 USC, Ch. 176.
- There is no evidence on the record of any U.S. Court that authorizes the IRS to arbitrarily assess a tax and/or administratively seize or sell a citizen’s real properties or personal savings account by merely filing an inapplicable Federal Form with the County Recorder’s Office and/or my bank.
- The rules of the U.S. District Court (see: Title 28 Ch. 176) require a trial and “Court Order” with a judge’s signature to fulfill due process requirements involving seizures that result in the sale of private property.
- SCOTUS has a fiduciary duty to mandate that whichever U.S. Court has jurisdiction to adjudicate the Constitutional violations do so.
- The title for my real property was not judicially transferred to UNITED STATES by Court Order prior to (or since) the IRS sale, therefore , the property trespass laws of the State of Idaho must be applied by the U.S. Court which accepts jurisdiction.
- The lack of evidence of any judicial procedure on the part of the government demands a verdict.
- The only lawful answer to this suit by the respondent is “nolo contendere”.
- Malfeasance by U.S. trial court judges, DOJ lawyers and IRS personnel.
- The words of the Constitution do not enforce themselves.

## WHY RELIEF CANNOT BE FOUND IN ANY OTHER COURT

### U.S. Supreme Court Rule 20.1

The DOJ attorneys and the U.S. Court of Federal Claims hint that the U.S. Tax Court may have jurisdiction. It does not. To have standing in the U.S. Tax Court, the plaintiff must cite the applicable Tax Act of Congress, supply a copy of the tax return that he has filed under penalty of perjury along with a copy of the IRS audit that disagrees with his voluntary assessment.

In my situation there is no applicable Tax Act of Congress. There never has been any assessment signed under penalty of perjury by me or anyone else. As a result, the IRS had no assessment to audit. Therefore, the IRS had no standing to prosecute me, and I have no standing to file a suit in the U.S. Tax Court. In addition, the U.S. Tax Court lacks jurisdiction to hear constitutional questions or grant relief for the injury to my property. My case is about the denial of due process and the injury to my real property.

The U.S. Court of Federal Claims also hints that maybe the U. S. District Court may have jurisdiction. It did! However, 12 times the district court refused its constitutional duty. The U.S. Court of Federal Claims has jurisdiction under the Tucker Act, codified at 28 USC §1491, regarding financial injuries caused by UNITED STATES. I had initially filed my "Constitutional Rights Deprivations" case with the U.S. District Court because the IRS had filed false documents into the public record at the County Recorder's Office, in and for Kootenai and Shoshone Counties, Idaho, which injured the title to my real properties. The judge did not recognize my case as a 5<sup>th</sup> Amendment due process complaint. Instead, he perceived it as a tax case because the assigned DOJ attorney prejudiced the judge by labeling me a "tax protester". The DOJ attorney did not cite any specific law that I was supposedly "protesting". The DOJ attorney also cited inapplicable sections of the IRC and USC §7421 Anti-Injunction Act to conceal the ruse. The U.S. District Court has repeatedly refused to accept Constitutional Rights "due process" jurisdiction.

As soon as I discovered that the U.S. District Court was limited to claims of \$10,000.00 or less by the mini-Tucker Act, I filed my constitutional rights deprivations and financial injury case with the U.S. Court of Federal Claims. The U.S. Court of Federal Claims refused to accept Constitutional jurisdiction because the U.S. District Court had repeatedly categorized my complaint as a "tax case" and the DOJ always appoints attorneys from its Tax Department to defend IRS

seizures. The DOJ attorneys always claim that the Anti-Injunction Act prevents the U.S. court from accepting jurisdiction. The DOJ does not and cannot support their USC claim with applicable sections from the CFR.

I appealed to the U.S. Court of Appeals for the Federal District which refused to order the U.S. Court of Federal Claims to accept my case under its Constitutional jurisdiction. It dismissed my case because the U.S. Court of Federal Claims had dismissed my case for lack of jurisdiction.

Now, I am appealing to the U.S. Supreme Court for it to mandate that whichever U.S. Court that has jurisdiction to adjudicate my \$40,000,000.00+ property injury claims pursuant to the due process clause in the 4<sup>th</sup>, and 5<sup>th</sup> Amendments to the Constitution of the United States of America to do so. I include the 4<sup>th</sup> Amendment because the UNITED STATES did not obtain a warrant before seizing my houses.

**NOTE: The following is what the U.S. District Court should have done.**

When I filed my first case, alleging due process violations, the judge should have immediately issued a Temporary Restraining Order because of the probability of irreparable injury. When UNITED STATES could not produce an applicable taxing authority or judicial procedure authorizing the sale of my real properties, the judge should have issued a Permanent Injunction Order. Then the court should have scheduled an ex parte hearing to determine the amount of financial damages. In cases where the total amount of financial injury exceeded \$10,000.00 the District Court would be required to transfer the case to the U.S. Court of Federal Claims because of its concurrent jurisdiction status. The U.S. District Court has always erroneously presumed that my suit was a "tax matter" because the IRS was involved and erroneously assumed that the Anti-Injunction Act was applicable and prevented the court's involvement in the controversy. Now, I find myself under a permanent injunction preventing me from filing an amended petition in the U.S. District Court.

The U.S. Court of Federal Claims seems to say that it cannot hear my case because the U.S. District Court has not notified them of an injury exceeding \$10,000.00. What the U.S. District Court and the U.S. Court of Federal Claims is really saying is that the Constitution of the United States of America is not the Supreme Law of the Land in their court.

Neither the U.S. Bankruptcy Court, nor the U.S. International/Admiralty Court has authority to grant relief.

This case is as important to all citizens of the Union States, regarding the seizure of private property by a federal bureaucracy, without due process of law, as Miranda v. Arizona (1966) is to criminal prosecutions.

More than 100,000,000 Americans are told by the IRS that "receiving compensation for labor in the private sector" is income subject to a direct federal tax. The problem they face is that they had no Act of Congress to support their claim since the Victory Tax Act of 1942 was repealed by Congress on May 29, 1944. All omnibus taxing acts passed since May 29, 1944, fall into the category of indirect excise taxes. The federal excise taxes imposed on the "wages" of federal and state employees, commercial fishermen, and non-resident aliens are lawful because of the governmental privilege involved.

The United States Supreme Court has original jurisdiction to adjudicate the theft of my properties (under color of office by federal bureaucrats) pursuant to the property laws of the State of Idaho and demand complete financial restitution. Upon information and belief, the officers, agents or employees of UNITED STATES who have violated my Constitutional rights cannot be held criminally or financially liable for the injury to my rights and property. However, they must be held responsible for their failure to uphold the Constitution and my right to due process. I call upon the U.S. Supreme Court to discipline the Federal Court Judges and DOJ attorneys that aided the IRS in covering up the seizure of my property without due process of law by confiscating their "Constitutional Oath of Office" performance bonds, held in trust for said officers, by the UNITED STATES.

I seek a Writ of Mandamus from the United States Supreme Court because my property has been seized and sold by UNITED STATES without due process of law and none of the lesser U.S. Courts will adjudicate my complaint.

I have never been prosecuted but I have been persecuted since 1988.

Justice delayed is justice denied.

I swear, under penalty of perjury, that the statement of facts within this Petition for a Writ of Mandamus are true, correct and complete.

Respectfully submitted this 18<sup>th</sup> day of March 2025.

*Clifford L. Noll*

Clifford L. Noll