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BY Ronald Calkins

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GARY H. OLSON

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Director of Records
& Elections

IN THE OFFICE OF THE COUNTY RECORDER
STATE OF WASHINGTON
COUNTY OF KING

BOOK 141 PAGE 169

118626

DATE: 03/26/1993

AN OPEN LETTER TO ALL SHERIFF(S) ACROSS AMERICA:

My name is James E. (Jim) Shaver, Sr. I proudly carried a badge for 32 years as a Seattle Firefighter working West Seattle, the waterfront and South Park. I retired (LEOFF I) in December 1991. I have recently become aware of a crime of such magnitude that it has affected the lives of most Americans for the last 59 years and has directly involved all of the Sheriffs, in every County Sheriffs Department throughout the country. There has been a monumental, extremely clever, and well hidden fraud perpetrated, on the American people and the County Sheriff(s), by the Internal Revenue Service (I.R.S.), which puts every Sheriff in each County throughout the United States of America in personal jeopardy every time that that Sheriff goes out and enforces an (I.R.S.) Levy which is based upon:

1. A "Notice of Tax Lien" filed at the County Records Office in an alphabetical Index of Tax Liens.
2. A State Statute (in Washington State that is R.C.W. 60.68) that is void and of no effect because it contains the written evidence of the fraud. [Remember fraud vitiates (makes void and of no effect) all transactions into which it enters).
3. A levy which arises out of a missing lien instrument. Understand that a "Notice of Lien" is NOT a Lien.
4. A Lien instrument which fails to contain the necessary elements which are required to create a valid Lien in Commerce.
5. A Levy that fails to contain the actual Lien itself. Remember if you have no valid lien you cannot have a valid/lawful levy.

The I.R.S., being the cowards that they are, always get somebody else to do their dirty work for them and incur their liability. In the process of execution of Levy enforcement they turn to the Sheriff(s) and involve the Sheriff into joining them in the commission of the crime by fraud by inducement and by execution on the defective Levy.

Now take a close look at what the State Statute says and does. RCW 60.68.045, entitled as the Uniform Federal Lien Registration Act (formerly Lien for Internal Revenue Taxes-copy attached) which I understand goes back 59 years to when it was enacted in 1934, orders the County Recorder to perjure the county record by recording a mere "NOTICE OF TAX LIEN" in an alphabetical Tax Lien Index.

Entering a "Notice" of Lien in an alphabetical tax lien index doesn't make that "Notice of Lien", a "Lien", any more than entering a 4 year old child in an index of seasoned Police veterans makes the 4 year old child a seasoned Police veteran. And the fraud is monumental because for 59 years the IRS has been seizing the assets of Americans with no lawful Lien and has been inducing and intimidating the badge holding, oath (contract) (to uphold the Constitution against all enemies foreign and domestic) taking Sheriff an unknowing accessory. The I.R.S. gets the money and the Sheriff gets the personal liability, endangerment from a defrauded/levied family, scorn from the neighborhood that at least partially understands that a theft is occurring, and the shaft from the I.R.S.. This becomes evident when the Sheriff expects full scale legal backing from the I.R.S. after a victimized family commercially liens the Sheriff(s) for his and his marital community's personal assets for participating in the theft and the I.R.S. says to the County expecting legal backup, Ha... you volunteered. I know that you Sheriff(s) don't enjoy being played for fools and patsies anymore than I do, and if I were in your position, the next time an I.R.S. agent directed you to help him/her enforce a so-called "Tax Levy" without a valid Lien, I would slap him/her in cuffs and arrest them for attempting to implicate you in the commission of a crime.

You recognize a valid commercial Lien, WHICH INCLUDES VALID TAX LIENS, by understanding that a valid tax Lien is required to contain these necessary elements:

1. The lien instrument must evidently/patently/obviously be a LIEN preferably by being formally and clearly titled "LIEN", "CLAIM OF LIEN", "DECLARATION OF LIEN", or "AFFIDAVIT OF OBLIGATION and MANDATORILY by its exhaustive commercial content (full disclosure) as follows in parts (2), (3), and (4).

2. The lien must contain an Affidavit containing a plain statement of fact disclosing how the obligation of the lien was created, established, or arose.
3. The lien must contain a ledger or bookkeeping statement connecting purchases, services rendered, and/or injuries sustained with a claim of obligation such that each purchase, service and/or injury is presented in a one-to-one correspondence with its partial claim of obligation. The partial obligations are then totaled to obtain the total obligation. This is called a True Bill in Commerce or an Itemized Statement.
4. The Lien must contain a statement, either specific or general, of the property being seized from the Lien Debtor to satisfy, or to guarantee satisfaction of, the obligation of the Lien.
5. The Lien (Affidavit of Obligation) mandates the necessity of the hand signed and notarized signature of the Affiant attesting to the validity of the Affidavit as being "true", "correct" and "certain" and the signature also affixes the responsibility for the, truthfulness, accuracy and certainty of the claim on the doorstep of the Affiant.

The reason that the I.R.S. agents don't file valid Tax Liens is that without the complete paperwork package they escape any liability to themselves, and get the fraud/theft job performed by the Sheriff who is left with a personal financial liability to both himself and the estate of his marital community, takes the physical threat of endangerment, the possibility of imprisonment for being the accessory in a crime and the shaft from the I.R.S.. And if the I.R.S. Agent(s) "tip" you for the good job you did for them they heap more shame and liability on you and draw you further into their web of corruption.

One of the duties that the commercial public expects from the Officeholder of Sheriff of the County is the enforcement of a valid commercial levy. Sheriff(s) throughout America do well to carry out this oftentimes unpleasant duty as a normal police commercial procedure to protect the commerce of the community. However, when the Sheriff is induced fraudulently (as for example when an I.R.S. (Inc.) Agent presents a Levy without a lawful Lien) to participate in the alleged collection of taxes for the Federal Reserve (Inc.), (remember you do NOT make your check out to the United States Treasury) and when that Sheriff is "directed", usually along with other police agencies, swat teams, B.A.T.F. etc. to Levy on an Americans home and/or possessions, it

Is the Sheriff(s) responsibility and duty to recognize the SCAM and stop the fraud.

Please understand Sheriff(s), that you are NOT required to obey the "directives" of ANY organization, governmental or otherwise, that is criminal in its basic behavior. In fact, where American citizens are required under threat of fines and jail time if he/she does not report criminal behavior (Misprision of Felony), the Sheriff has the greater responsibility and duty to arrest the I.R.S. agent who would drag the Sheriff(s) into the commission of a crime against those American citizens (We The People) who have hired those Sheriff(s) to protect their rights.

You may be more inclined, even happy, to put these I.R.S. criminal bums into the crowbar motel (prisons) where they belong. Happy hunting fellow badge holders...Go get them.

Since you are probably wondering how to maintain your Counties tax base that pays your salaries...I.R.S. agents don't collect much, if anything, in the way of taxes. That however, is another closely related subject which I can cover at a later date if you are interested. The support of your department comes from duties, imposts, tariffs, excises, gasoline and real estate taxes. Federal Revenue sharing, mostly, only brings bureaucratic constraints, regulations and dictates from the far distant "Malfunction Junction" (Washington, D.C.) and eliminates the local control of the police powers which Constitutionally reside in the "LOCAL-COUNTY SHERIFF". For further enlightenment read "Anderson On Sheriffs".

If you check out the Notice 609 that is usually provided with your 1040 Form entitled Privacy Act and Papervork Reduction Act Notice you will discover that the I.R.S. may give the information which you provide on your 1040 to foreign governments because of tax treaties they have with the United States. That clearly indicates to me that local control of the County's police power has suffered some bizarre and grotesque changes. I started to realize why, when I discovered that we have had a tax treaty with the Soviet Union since June 20, 1973 (copy enclosed). Which foreign government is impacting the policies of your department? Is your conscience having trouble following some of the policies that direct your actions against your fellow American citizens? Check it out.

A law enforcement officer will lose his bond if he oppresses a citizen to the point of civil rebellion when that citizen attempts to peaceably obtain a redress of grievances (U. S. Constitutional-First Article-Bill of Rights).

When a State, by and through its officials and agents deprives a citizen of all his remedies by the due process of law and deprives said citizen of the equal protection of the law, the State commits an act of "Mixed War" against the citizen. The citizen has the right to recognize this act, on the part of the State by the publication of a "Solemn Recognition of Mixed War". The Sheriff is the Chief Executive of the County, superior to the Governor, the President of the U.S. and superior to the Internal Revenue Service so far as County matters are concerned. This writing has the same force as the Declaration of Independence. It invokes the citizen's U. S. Constitutional 9th and 10th Amendment guarantees of the right to create an effective remedy where otherwise none exists. Such a remedy is the valid commercial Lien.

Stop the fraud. For example, every Commercial Search Warrant must have attached to it a commercial Affidavit which is known by the name of "probable cause". This gives the commercial grounds for seizing/levying on the property owner indicated on the warrant. A Search Warrant lacking a commercial Affidavit of probable cause is known as a letter of Marque and Reprisal and is an instrument of Martial Law or Mixed War, NOT a Judicial Process. Also, a warrant must be specific as to the person or place being searched and the things being seized, so a search warrant cannot contain an indefinite range by any wording meaning "et cetera", or "etc." It is also the Sheriff's responsibility to trace the path of all materials seized by Warrant to guarantee that they do not simply become divided up as the spoils of war.

A solemn recognition of "Mixed War" is an instrument which contains a criminal complaint that includes an Affidavit of Information",On or about....."date"....., "did unlawfully"....., "committed as follows"..... and sworn declaration that the State has denied the party all civilized remedies for his/her problem. The universal format for writing a Solemn Recognition of Mixed War, is the well known example of such an instrument known as the Declaration of Independence.

The I.R.S. collection process is commercially legitimate. The I.R.S. assessment process is a commercial fraud because it is not supported by commercial Affidavits of Obligation (Liens).

American citizens, wronged by employers, municipalities, County Records Offices, County governments, State governments, Federal Judges, Legislators and Sheriff(s) enforcing and implementing fraudulent I.R.S. levies, are fair game for commercial Liens and all of the losses that go with them.

BOOK 141 PAGE 174

I don't like to see my fellow badge holders get hurt...which is the reason for sharing the information in this letter.

For further information please write to me at the mailing address below.

Yours for a better America,

Sincerely,

James E. Shaver, Sr.

Mailing address:

James E. (Jim) Shaver, Sr.
c/o 1412 South West 102nd Street #172
Seattle, Washington 98146
Phone: (206) 244-7359

STATE OF WASHINGTON)

COUNTY OF KING)

ss

Subscribed and attested to before me this the 29th day of March ~~February~~, 1993. NOTARY PUBLIC, in and for the STATE of

WASHINGTON, residing

at

Seattle

EXPIRES:

1-3-96

MY

APPOINTMENT

BOOK 141 PAGE 175

I, Ronald L. Calkins, have read the foregoing material and know the contents thereof, and believe the same to be true and just to the best of my knowledge.

Signed:

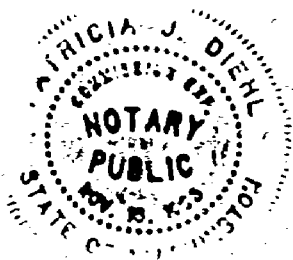
Ronald L. Calkins
Ronald L. Calkins

Subscribed and sworn to before me this 31st day of the 1st month of 1994. NOTARY PUBLIC, in and for the STATE of WASHINGTON, residing at

Stevenson

Patricia J. Diehl

MY APPOINTMENT EXPIRES: Nov 15, 1994



AN OPEN LETTER TO ALL SHERIFF(S) ACROSS AMERICA

1 ATTACH THIS EXPLANATION SHEET TO EVERY NEW COMMERCIAL FILING
2 BEARING THE U.S.S.E.C. TRACER FLAG CONTAINING THE PHRASE
3 "A SECURITY (15 USC)."

4 This includes affidavits of obligation/commercial liens, non-
5 judicial consensual processes which arise out of breach of
6 specific performance (breach of oath of office, violation of the
7 Constitution for the United States of America which is the supreme
8 commercial code and contract between the government and the
9 people, etc.).

10 This is included for purposes of Full Disclosure (UCC).

11 **A SECURITY (15 USC)**

12 **THIS IS A U.S.S.E.C. TRACER FLAG**
13 **NOT A POINT OF LAW.***

14 * One definition of "A SECURITY" is "any evidence of debt."

15 The Lien Claimant does NOT rely on Title 15 USC as a basis for
16 the "commercial lien". All commercial processes, by using or relying
17 upon notes or paper in commerce (for example, Federal Reserve Notes),
18 must bear some sort of Federal tracking code, a County Recorder's
19 number, or a serial number, which process must be accessible for
20 inspection at the nearest relevant County Recorder's Office or be
21 widely advertized. When a Lien matures in three months by default
22 of the Lien Debtor as a result of the Lien Debtor's failure to rebut
23 the affidavit of obligation point-for-point categorically, it becomes
24 an accounts receivable in the ordinary sense of a collectable debt
25 upon which assignments, collateralization and other commercial
26 transactions can be based, hence becomes a Security subject to
27 observation, tracking, and regulation by the United States Securities
28 and Exchange Commission (hereinafter U.S.S.E.C.). The notation "A
Security 15 USC" is a flag in commerce telling the U.S.S.E.C. that
a speculation account is being established to enforce the lien. The
U.S.S.E.C. can then monitor the process. As long as the process is
truthful, open, and above board (full disclosure), the U.S.S.E.C. has
no jurisdiction over it, for even the U.S.S.E.C. has no jurisdiction
over the truth of testimony, depositions, affidavits and affidavits
of obligation/commercial liens, and an un rebutted affidavit stands
as the truth in commerce.

Legal Authority: Hebrew/Jewish commercial code-Corollary to Exodus
20:16. This Hebrew/Jewish commercial process is the best known
commercial process in America. It's prime user is the Internal
Revenue Service. The Internal Revenue Service uses all three
tracking codes. The federal code is the tax-payer's IRS document
file number. The next stronger code is the County Recorder's number.
The strongest, most important, most universal code is the tax-payer's
identification number (TIN), also known as the Social Security Number
(SSN). The IRS collection process is legitimate. The IRS assessment
process is a commercial fraud because it is not supported by
commercial affidavits of obligation/commercial liens. The IRS issues
only Notices of Liens, but has those Notices fraudulently recorded
on a "Tax Lien Index" at the County Recorder's Office. Notices are
not required to contain commercial affidavits, but a lawful Lien must
contain a commercial affidavit (also an itemized obligation/damage
ledger sheet, and a list of the property to be seized). The IRS is
an organization that the U.S.S.E.C. should investigate.

Chapter 60.68 RCW

UNIFORM FEDERAL LIEN REGISTRATION ACT

(Formerly Lien for internal revenue taxes)

Sections	
60.68.005	Application of chapter
60.68.015	Notice of federal liens
60.68.025	Certification of federal liens
60.68.035	Fees for recording or filing federal liens
60.68.045	Tax lien index—Duties of county auditor
60.68.900	Uniform application of chapter
60.68.901	Short title
60.68.902	Effective date—1988 c 73

RCW 60.68.005 Application of chapter. This chapter applies only to federal tax liens and to other federal liens, notices of which under any act of congress or any regulation adopted pursuant thereto are required or permitted to be recorded in the same manner as notices of federal tax liens. [1988 c 73 § 1.]

RCW 60.68.015 Notice of federal liens. (1) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be recorded for record in accordance with this chapter.

(2) Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be recorded in the office of the recorder of the county in which the real property subject to the liens is situated.

(3) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be recorded or filed as follows:

(a) With the department of licensing if the person against whose interest the lien applies is a corporation or a partnership, as defined under federal internal revenue laws, whose principal executive office is in Washington.

(b) In all other cases, with the recorder of the county where the person against whose interest the lien applies resides at the time of recording of the notice of lien. [1988 c 73 § 2.]

RCW 60.68.025 Certification of federal liens. Certification of notices of liens, certificates, or other notices affecting federal liens by the United States secretary of the treasury or the secretary's delegate, or by an official or entity of the United States responsible for recording or certifying of notice of any other lien, entitles those liens to be recorded and no other attestation, certification, or acknowledgement is necessary. [1988 c 73 § 3.]

RCW 60.68.035 Fees for recording or filing federal liens. (1) The fee for recording a lien on personal property or real estate with the county auditor shall be as set forth in RCW 36.18.010.

(2) The fee for filing liens of personal property with the department of licensing of the state of Washington shall be as determined by the department.

(3) The recording officer shall bill the district directors of the internal revenue service or other appropriate federal officials on a monthly basis for fees for documents filed for record by them. [1988 c 73 § 4.]

RCW 60.68.045 Tax lien index—Duties of county auditor. When a notice of such tax lien is recorded, the county auditor shall forthwith enter it in an alphabetical tax lien index to be provided by the board of county commissioners showing on one line the name and residence of the taxpayer named in the notice, the collector's serial number of the notice, the date and hour of recording, and the amount of tax and penalty assessed. [1988 c 73 § 5.]

RCW 60.68.900 Uniform application of chapter. This chapter shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this chapter among states enacting it. [1988 c 73 § 6.]

RCW 60.68.901 Short title. This chapter may be known and cited as the uniform federal lien registration act. [1988 c 73 § 7.]

RCW 60.68.902 Effective date—1988 c 73. This chapter shall take effect July 1, 1988. [1988 c 73 § 10.]

** The County Recorder is being ordered to perjure the county record by entering Notices on an index of Liens.*

RECORDER'S NOTE:
NOT AN ORIGINAL DOCUMENT

AUDITOR/CONTROLLER-RECORDER

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (800) 387-8322
RECORDER • 222 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0022 • (800) 387-8306

COUNTY OF SAN BERNARDINO

ERROL J. MACKZUM, CPA
Auditor/Controller-Recorder
ROBERT L. CALDERON, CIA, CII
Assistant Auditor/Controller-Recorder

BOOK 141 PAGE 178

August 12, 1993

Mr. Paul St. Paul
15455 Sandhurst
Fontana CA 92336

Dear Mr. St. Paul:

Thank you for meeting with me to discuss our indexing practices in the matter of various tax lien documents presented for public record.

I have directed that programming changes be accomplished which will henceforth reflect those documents to appear as tax lien notices in the General Index.

We understand your concern, and feel this solution will benefit all parties conducting business in the Recorder's Office.

Very truly yours,


ERROL J. MACKZUM
AUDITOR/CONTROLLER-RECORDER

EJM:h3

RECORDER'S NOTE:
NOT AN ORIGINAL DOCUMENT

NOTICE TO ALL CITIZENS

93-07-23

The Slickest Scheme Ever Devised For Making Money

When you assume the appearance of power, people soon give it to you.

Let us say that you had an office that people could bring rag stock paper to, a paper with colored threads, a paper that you could make marks and numbers on, that these people, your customers, could then present to the real world and get cars and boats and houses and all sorts of neat and expensive things with. And let's say that you could create \$10,000 worth of this purchasing power, and your price to your customer was only \$10.00 for \$10,000 worth of buying power. This sounds like counterfeiting doesn't it?

Now let's change the scheme a little bit to show how the same thing can be done without a special rag stock paper which has colored threads. Instead, let the customer use ordinary paper and the color of law, and get someone to help work the scheme who is not critical about being an accessory to the scheme. In this case the paper is now called a Notice of Lien. The helper is the County Recorder. Let the customer bring the Notice of Lien to the County Recorder. A Notice of Lien is not a security (money) because it is Not an Affidavit of Obligation, so it is a paper with no cash value. However, let the customer make a deal with the County Recorder that if the County Recorder will list the Notice of Lien on an Index of Liens and tell the world that it is a Lien instead of a Notice of Lien and give it a serial number (recording number), then the customer will pay the recording office \$10.00 for the service of the false listing. This will apparently convert the Notice of Lien into a Lien, which may then be used to purchase/seize real and moveable property. Of course, a real lien contains a commercial affidavit sworn to true, correct, and complete, and can ultimately be used to purchase property. But most people, being kept ignorant of the workings of commercial law, don't know the difference between a Notice of Lien and a Lien, and so, in most cases, the deception will work.

Do you think that this scheme is too fantastic to work?

Well, it does work: very well. In Washington State, it is allowed by law. (The Revised Code of Washington Chapter 60.68 RCW)

This is the method by which the I.R.S. gets the County Recorder to counterfeit money/securities for the I.R.S..

The Washington State Statute RCW 60.68 cited above is better known as the Uniform Federal Lien Registration Act and would, therefore, be uniform from state to state, making every County Recorder an accessory accomplice to the I.R.S.'s counterfeiting operation.

RECORDER'S NOTE:
NOT AN ORIGINAL DOCUMENT