

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON
EUGENE DIVISION

| | | |
|--------------------------------|---|-----------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Civil No. 08-06381-HO |
| |) | |
| STEVEN D. JOLING, KARI JOLING, |) | ORDER |
| MYRTLE LANE MOTEL, LLC, RONALD |) | |
| D. JOLING, DOROTHEA J. JOLING, |) | |
| CITIBANK (South Dakota), THE |) | |
| COVENANT FAMILY ALLIANCE |) | |
| |) | |
| _____ Defendants. |) | |

Plaintiff United States of America (USA) filed suit against defendants in order to: (1) reduce to judgment the outstanding federal tax assessments against defendant Steven Joling and the penalties assessed against defendant Joling for filing frivolous tax returns; (2) to set aside the fraudulent conveyance of real property (subject property) from defendant Joling to defendant

The Covenant Family Alliance (CFA), a nominee, alter ego, or transferee of Steven Joling, and (3) to foreclose tax liens against the subject property. When defendants failed to file responsive pleadings within the time prescribed by the Federal Rules of Civil Procedure, plaintiff USA filed a motion for entry of default against all named defendants.

In response to plaintiff's motion for entry of default, defendants Steven Joling, Ronald D. Joling, Dorothea J. Joling, and Kari Joling filed documents titled SUBPOENA DUCES TECUM, or in the alternative: PETITION TO: DISMISS WITH PREJUDICE THIS MATTER", contending (to the extent discernable), that (1) the court does not have venue, and (2) jurisdiction is improper because the court is on land and the action should be adjudicated under admiralty law. Defendants filings are hereby construed as motions to dismiss.

Because Steven Joling resides in Oregon and the subject property on which the United States seeks to foreclose is located in this judicial district, pursuant to 28 U.S.C. §§ 1391 and 1396, this court is the proper venue for this matter. Furthermore, this court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 7402 and 7403, and 28 U.S.C. §§ 1340 and 1345.

Defendants motions lack any reference to the record in this matter and instead baldly assert that their motions are "court

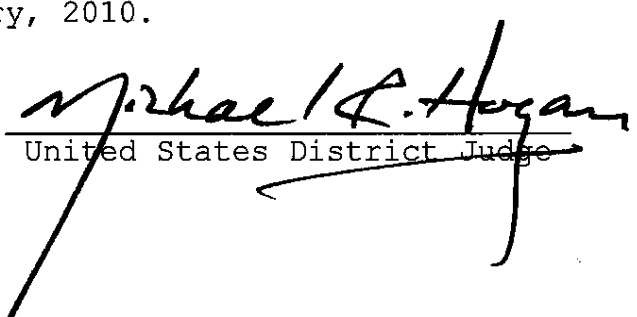
orders that must be complied with," list legal definitions from Black's Law Dictionary under the heading "Verified Statement of Fact(s)," and recite assorted "tax defier" arguments. Defendants also argue that Oregon is a "sovereign nation" and demand that the court stipulate to that fact as well as prove fifteen other assorted facts.

I find the entirety of defendants' motions without merit, including defendants' Motion to Vacate the Default Judgment by Negative Averment [359] which similarly simply poses 41 separate questions to the court rather than make any cognizable legal arguments. Defendants' allegations contained in their various motions fail to state any recognizable or valid defenses pursuant to federal laws or rules and so, defendants' motions to dismiss and to vacate the default judgment are hereby denied.

CONCLUSION

For the reasons stated above, defendants' motions to dismiss [#s 46, 48, 50, 52], and defendants' Motion to Vacate Default Judgment [#59] are DENIED.

DATED this 2nd day of February, 2010.


United States District Judge