

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
LUFKIN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

JOHN PARKS TROWBRIDGE, JR.

Defendant.

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CIVIL NO. 9:14-cv-138

UNITED STATES’ RESPONSE TO DEFENDANT JOHN PARKS TROWBRIDGE, JR.’S OBJECTION TO REPORT AND RECCOMENDATION ON MOTION FOR SUMMARY JUDGMENT AND MOTION TO DISMISS (DKT. #62)

The United States responds to Defendant John Parks Trowbridge, Jr., ‘s Objection (Dkt. #62), as follows:

Background

The United States filed its Complaint seeking foreclosure of nominee liens filed against property in Tyler County, Texas. (Dkt. #1.) John Parks Trowbridge Jr., filed an Answer and Amended Answer to the complaint. (Dkts. #7 and #10.) On November 26, 2014, the United States’ requested the clerk enter default against Bright Future Investments and Ideal Abilities (Dkt. #30), and the clerk entered default against both of these defendants on December 5, 2014. (Dkt. #34.) Following entry of default, the United States filed its Motion for Default Judgment against Bright Future Investments and Ideal Abilities on December 29, 2014 (Dkt. #38). On August 18, 2015, Magistrate Judge Keith F. Giblin entered a Report and Recommendation “that the District Court grant the United States’ request for entry of default judgment.” (Dkt. # 52 at 9.) The District Court adopted the Report and Recommendation on default judgment, over

objections of Trowbridge, deciding that the “objections are without merit” and ordered default judgment against both Bright Future Investments, Inc. and Ideal Abilities. (Dkt. #57 at 2-3.)

The United States also filed its Motion for Summary Judgment against the remaining Defendant, John Parks Trowbridge, Jr., on April 24, 2015 (Dkt. #42), and Trowbridge responded on May 11, 2015 (Dkt. #43.) On January 22, 2016, Magistrate Judge Keith F. Giblin entered a second Report and Recommendation that the United States has established its interest in the Tyler property and that 26 U.S.C. §7403 allows the Court to order a sale of the Tyler Property.” (Dkt. #60 at 7.) Further, the second Report and Recommendation states that “Trowbridge has failed to raise any genuine issue of material fact regarding the foreclosure of the Tyler Property.” (Dkt. #60 at 9.) Therefore, the recommendation was given to grant the United States’ Motion for Summary Judgment and deny Trowbridge’s Motion to Dismiss. (Dkt. #60 at 10.)

Trowbridge’s Answer and Amended Answer referred to irrelevant law in his quest to have the Court rule that Texas is not part of the United States of America. (See Dkts. #7, #10, #18, and #19.) The crux of Trowbridge’s argument is that he is not subject to tax because he is not a citizen of the United States, which is patently frivolous and has been rejected by the courts. See e.g. *United States v. Long*, 2005 U.S. Dist. LEXIS 13443, *7 (W.D. Tex. 2005)(citing cases rejecting frivolous arguments made regarding claims that they are not U.S. citizens but “natural persons”, “legal entities”, or citizens of the State and not the United States). Trowbridge has continually asserted these same

frivolous arguments (See e.g. Dkts. #53-54.), and the most recent iteration has taken the form of objections to the recent Report and Recommendation. (See Dkt. #62.)

Argument

As stated in the United States' Complaint (Dkt. #1), this Court has jurisdiction pursuant to 28 U.S.C. 1340, which gives district courts "original jurisdiction of any civil action arising under any Act of Congress providing for internal revenue..."¹ Further, this Court has jurisdiction under 28 U.S.C. §1345, which gives district courts "original jurisdiction of all civil actions, suits or proceedings commenced by the United States..."² Finally, the relief sought by the United States (i.e. entry of judgment and enforcement of liens) is also authorized by statute.³ The only question of law involves the United States' ability to foreclose its liens to pay the long overdue taxes of Mr. Trowbridge – which the second Report and Recommendation concludes should be allowed. (See Dkt. #60.) The objections filed by Trowbridge are nothing more than a continued attempt to distract the Court and stall collection of his overdue tax liabilities indefinitely.

As the District Court has already noted in adopting the report and recommendation on default judgment, "Trowbridge's objections are based on the frivolous arguments he has made throughout this proceeding..." (Dkt. #57 at 2.) The most recent objections made by Trowbridge are, again, the same patently frivolous arguments and entitled to no acknowledgement by the Court.

¹ 28 U.S.C. §1340.

² 28 U.S.C. §1345.

³ 26 U.S.C. §7401, 7402(a), (f), 7403.

Conclusion

WHEREFORE, Plaintiff, the United States of America, requests that the Court disregard the objections and adopt the Report and Recommendation to grant the United States' Motion for Summary Judgment. (Dkt. #60.) The United States also requests such further and other relief to which it may be justly entitled.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was filed with the Court's ECF filing system that will send notification to all counsel of record. A copy was also served via United States Mail, postage pre-paid, as follows:

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/s/ Joshua Smeltzer
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